



**CITY COUNCIL REGULAR MEETING
MONDAY, APRIL 7, 2025, 5:30 PM
COUNCIL CHAMBERS, CITY HALL
910 S. FRIENDSWOOD DR, FRIENDSWOOD, TEXAS 77546**

AGENDA

1. CALL TO ORDER

2. INVOCATION

3. PLEDGE OF ALLEGIANCE

United States Pledge and State of Texas Pledge.

4. COUNCIL FOR A DAY

- A. Consider a proclamation declaring April 7, 2025, as Windsong Elementary School Day in the City of Friendswood, Texas.

5. COUNCIL COMMENTS AND REPORTS

Notice is hereby given in accordance with Section 551.0415 of the Texas Government Code, the City Council of the City of Friendswood may receive reports about items of community interest from City staff and/or a member of the City Council, but no action or possible action shall be taken or discussed concerning the subject of such report.

6. PUBLIC COMMENT

To comply with the provisions of the Texas Open Meetings Act, the City Council may not deliberate any item not listed on the agenda, as such, the City Council will listen to public comment and may (i) refer the item to City Management for further action or (ii) direct staff to place an item on a future agenda. During public comment, the public shall comply with the Council's rules of decorum.

7. PROCLAMATION

- A. Present a proclamation designating the month of April as Fair Housing Month in the City of Friendswood.

8. COMMITTEES OR SPECIAL REPORTS

- A. Receive the Keep Friendswood Beautiful Annual Report.
B. Receive the Fourth of July Steering Committee Annual Report.
C. Receive and discuss the Community Development Department's Quarterly Update.
D. Receive and discuss the 2024 Annual Comprehensive Financial Report.

9. WORK SESSIONS

- A. Receive and discuss an update regarding the Capital Improvement Projects.

10. FALLING LEAF RANCH PUBLIC IMPROVEMENT DISTRICT

- A. Conduct a public hearing concerning the advisability of the creation of a Public Improvement District (PID) to make certain improvements in the area described as approximately 117.506 acres located southeast of Stonewall Pass Lane, southwest of Baker Road, northeast of Janet Lane, and northwest of Wilderness Trails, Friendswood, Galveston County, Texas.
- B. Consider a resolution authorizing the creation of the Falling Leaf Ranch Public Improvement District, which includes approximately 117.506 acres of land situated in the Robert Hoppel Survey, Abstract Number 83 and the B.B.B. & C.R.R. Co. Survey, Abstract Number 47, which property is generally located southeast of Stonewall Pass Lane, southwest of Baker Road, northeast of Janet Lane, and northwest of Wilderness Trails, Friendswood, Galveston County, Texas.

11. CITY MANAGER'S REPORT

- A. Recognize Court Clerk Mariela Lopez on attaining her Level 2 Court Clerk Certification from the Texas Court Clerks Association.
- B. Present an update regarding the receipt of a Community Development Block Grant - Mitigation (CDBG-MIT) grant for the Resilient Communities Program.

12. BUSINESS ITEMS

- A. Consider an agreement with Axon Enterprises, Inc., for the sole source purchase of taser hardware, software, and related services for the Police Department.

13. PROPOSED ORDINANCES & RESOLUTIONS

- A. Consider on second and final reading an ordinance disannexing (i) approximately 130 acres located along FM 528 at the easternmost city limits, being out of the Thomas Choate League, Abstract 12; the August Whitlock Survey, Abstract 793; the Robert Wilson Survey, Abstract 88; and the John Dickinson Survey, Abstract 15, Friendswood, Harris County, Texas and (ii) portions of FM 528 located adjacent thereto and extending eastward approximately 0.67 miles.
- B. Consider on first reading an ordinance amending the term of office for Position No. 1 of the City of Friendswood's Planning and Zoning Commission to more effectively stagger the terms of the entire Commission.
- C. Consider on first reading an ordinance amending the Fee Schedule contained in Appendix D "Schedule of Fees, Rates, Charges, Deposits, Bond and Insurance Amounts" of the Friendswood City Code to reflect that the enumerated fees are fees to be collected by the City and to update fees for "Buildings and Building Regulations" by adding paragraph (r) to subsection (1) "Building Permit Fees (Electrical)"; paragraphs (i) and (j) to subsection (2) "Building Permit Fees (Plumbing & Gas)"; paragraph (i) to subsection (3) "Building Permit Fees (Mechanical)"; and paragraph (ac) to subsection (5) "Building Permit Fees."
- D. Consider on first reading an ordinance amending Appendix A "Signs," Section 1 "Definitions" of the Friendswood City Code to add a definition of "temporary outdoor use signs" and Section 15 "Temporary Signs" of the Friendswood City Code to add a new subsection to be numbered and entitled subsection e-1 "Temporary outdoor use signs" to allow such signs to advertise a permitted temporary outdoor use.
- E. Consider an ordinance amending the City's General Budget for Fiscal Year 2024-2025 by approving "Budget Amendment VII" and providing for supplemental appropriation and/or transfer of certain funds.
- F. Consider a resolution expressing opposition to Senate Bill 2722 and House Bill 5177 regarding the allocation and use of toll road revenue generated by the Harris County Toll Road Authority.

14. CONSENT AGENDA

All Consent Agenda items listed are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Councilmember requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

- A. Consider a resolution adopting rules for the receipt of electronic bids and proposals.
- B. Consider a resolution amending Resolution No. R2024-35 passed on November 4, 2024, to update the Labor Standards Officer and the Alternate Labor Standards Officer for the Community Development Block Grant Programs and American Rescue Plan Programs.
- C. Consider approving education experience affiliation agreements with Galveston College and San Jacinto College for the City to provide clinical emergency medical services instruction.
- D. Consider approving a Purchase Agreement with Sterling McCall Ford for the purchase of one (1) new ambulance remount through the Houston-Galveston Purchase Cooperative, Contract No. AM10-23.
- E. Consider authorizing a Maintenance License Agreement with the Sterling Creek Homeowners Association.
- F. Consider authorizing the City Manager to negotiate and execute an Agreement with Rolling Thunder, Inc., Texas Chapter 2 for the installation and maintenance of a POW/MIA Chair of Honor at Friendswood Veterans Memorial.
- G. Consider authorizing a License Agreement with Gulf Coast Authority to access its property for the City's Utility Relocate at Clear Creek Utility Bridge Project.
- H. Consider authorizing an Interlocal Agreement with Galveston County Consolidated Drainage District for the Deepwood Detention Project.
- I. Consider authorizing an Interlocal Agreement with Galveston County Consolidated Drainage District for the Clearview Project.
- J. Consider authorizing an Interlocal Agreement with Galveston County Consolidated Drainage District for the Frenchmans Creek Project.
- K. Consider approving the purchase of a new Atlas Copco QAS250 (200KW) trailer-mounted generator with a diesel engine from ROMCO Equipment Co., LLC, through the Hazard Mitigation Grant Program, DR-4586 (Texas Severe Winter Storms).
- L. Consider accepting the Super Rancho Waterline Improvements Project and authorizing the commencement of the contractor's one-year maintenance period.
- M. Consider accepting the Friendswood High School Utilities Improvements Project and authorizing the commencement of the contractor's one-year maintenance period.
- N. Consider two appointments to the Community & Economic Development Committee: (i) Beth Robinson and (ii) Sharon Rowsey for a one-year term, beginning immediately and expiring on June 30, 2026.
- O. Consider appointing Carlyle Gulledge to the Construction Board and Adjustment and Appeals to complete an unexpired term effective immediately and ending on June 30, 2026.
- P. Consider approving the ad valorem tax report for February 2025.
- Q. Consider approving the minutes of the City Council Regular Meeting held on March 3, 2025.

15. EXECUTIVE SESSION

- A. Recess and convene into an executive session pursuant to Section 551.074 of the Texas Government Code to deliberate the annual performance of the City Manager.

16. DISCUSSION AND POSSIBLE ACTION

- A. Consider taking appropriate action regarding the City Manager's annual performance evaluation.

17. ADJOURNMENT

PUBLIC NOTICE IS GIVEN THAT IN ADDITION TO ANY EXECUTIVE SESSION LISTED ABOVE, THE CITY COUNCIL RESERVES THE RIGHT TO ADJOURN INTO EXECUTIVE SESSION AT ANY TIME AS AUTHORIZED BY THE TEXAS GOVERNMENT CODE SECTIONS 551.071 - 551.090 TO DISCUSS ANY MATTERS LISTED ABOVE.

THE CITY OF FRIENDSWOOD IS COMMITTED TO COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT. REASONABLE ACCOMMODATIONS AND EQUAL ACCESS TO COMMUNICATIONS WILL BE PROVIDED UPON REQUEST. PLEASE CONTACT THE CITY SECRETARY'S OFFICE BY PHONE AT (281) 996-3270, FAX (281) 482-1634, OR CONTACT (281) 996-3270 VIA RELAY TEXAS AT 711 OR 1-800-735-2988 FOR TTY SERVICES. FOR MORE INFORMATION CONCERNING RELAY TEXAS, PLEASE VISIT: [HTTP://RELAYTEXAS.COM](http://RELAYTEXAS.COM).



Leticia Brysch, ACM/City Secretary

Posted in compliance with the Open Meetings Act on this 4th day of April 2025, at 5:00 p.m.



FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 12/02/2024

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider a proclamation declaring April 7, 2025, as Windsong Elementary School Day in the City of Friendswood, Texas.

Originating Department: City Secretary

Degree of importance:

SUMMARY / ORIGINATING CAUSE

The City of Friendswood's Kids' Council for a Day (the "Kids' Council") allows students to step up to the dais to replace the council and staff in order to take part in a mock governance simulation. This item will allow the selected second-grade students from Windsong Elementary to participate in the Kid's Council in order to declare April 7, 2025, as Windsong Elementary School Day in the City of Friendswood, Texas.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Approve proclamation.

ATTACHMENTS

1. Proclamation - Windsong Elementary Day

City of Friendswood
Office of the Mayor



PROCLAMATION

I, Mike Foreman, by virtue of the authority vested in me as Mayor of the City of Friendswood, do hereby proclaim April 7, 2025, as

WINDSONG ELEMENTARY DAY

WHEREAS, Windsong Elementary takes pride in its excellent teachers, support staff and parent volunteers who make up its learning community, which celebrates each child's unique gifts; and

WHEREAS, at Windsong Elementary, the learning community believes that Music, Art, Physical Education, Library, Technology, and Character Development are integral in developing the whole child; and

WHEREAS, education is the key to a successful life, and the staff at Windsong Elementary is dedicated to providing the children of Windsong Elementary with a quality education in a safe environment; and

WHEREAS, the children at Windsong Elementary are engaged learners and Bucket Fillers;

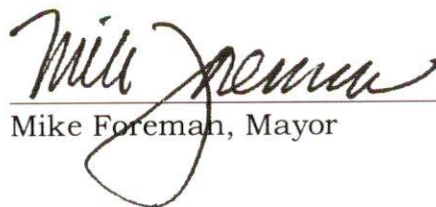
NOW, THEREFORE, I, Mike Foreman, the Mayor of the City of Friendswood, do hereby proclaim April 7, 2025, as

WINDSONG ELEMENTARY DAY

in the City of Friendswood, Texas.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Seal of the City of Friendswood, this 7th day of April, 2025.




Mike Foreman, Mayor

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 02/18/2025

Prepared by: Karen Horner, City Attorney

Subject: Present a proclamation designating the month of April as Fair Housing Month in the City of Friendswood.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

The month of April marks the anniversary of the Fair Housing Act, established by Congress in 1968, which prohibits discrimination in the financing, rent, or sale of any dwelling based on race, color, religion, sex, or national origin. Amendments to the Act in 1988 extended protection against housing discrimination based on disability or familial status. Similarly, the Texas Legislature solidified the State's commitment to fair housing with the Texas Fair Housing Act of 1989.

City staff is entrusted with ensuring that ordinances, policies and procedures are not only non-discriminatory, but also positively further fair housing choice. The City is committed to upholding the Fair Housing Act and the principles upon which it is based and to supporting fair housing opportunities in our community.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

ATTACHMENTS

1. Proclamation - Fair Housing Month

City of Friendswood
Office of the Mayor



PROCLAMATION

I, Mike Foreman, by virtue of the authority vested in me as Mayor of the City of Friendswood, do hereby proclaim the month of April 2025 as

FAIR HOUSING MONTH

WHEREAS, the passage of the U.S. Fair Housing Laws, Title VIII of the Civil Rights Act of 1968, as amended, established the right to equal housing opportunities for all citizens; and

WHEREAS, this law guarantees that housing throughout the United States should be made available to all citizens without regard to race, color, religion, sex, family status, handicapping conditions or national origin; and

WHEREAS, citizens in our community should continue to work together to uphold the Fair Housing Law and the principle of equal opportunity on which it is based; and

WHEREAS, barriers which diminish the rights and limit the options of any citizen will ultimately diminish the rights and limit the options for all;

NOW, THEREFORE, I, Mike Foreman, the Mayor of the City of Friendswood, do hereby proclaim the month of April 2025 as

FAIR HOUSING MONTH

in the City of Friendswood and urge all citizens to support the principles of fair housing opportunities for all.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Seal of the City of Friendswood, this 7th day of April, 2025.

Mike Foreman, Mayor

**FRIENDSWOOD CITY COUNCIL
AGENDA ITEM FORM**

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 12/02/2024

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Receive the Keep Friendswood Beautiful Annual Report.

Originating Department: Parks and Recreation

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This item allows the City Council to receive and discuss the Keep Friendswood Beautiful Annual Report for 2024.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Receive report.

ATTACHMENTS

- 1. Keep Friendswood Beautiful Annual Report 2024

KEEP FRIENDSWOOD BEAUTIFUL

Annual Report

APRIL 2024 - MARCH 2025



MISSION STATEMENT

To enhance the aesthetic appearance of Friendswood and to encourage residents to take an active role in maintaining that appearance.



FOCUS AREAS



EDUCATION



RECYCLING



HABITAT PRESERVATION



BEAUTIFICATION



COMMUNITY PARTNERSHIPS

APRIL POLLINATORS IN THE PARK



In April 2024, Keep Friendswood Beautiful hosted Pollinators in the Park, a free event that celebrated and supported local pollinators. The event featured educational activities, nature-based experiences, and provided Girl Scouts with the opportunity to earn badges while learning about the importance of bees, butterflies, and other pollinators.

APRIL

SPRING SPARKLE

- Car Count: **642**
- Star Services: **3.3 lbs.** refrigerant
- Waste Connections: **73.46** tons
- Garage sale: **\$1,399.85**
- Shred-it: **6,875 lbs.** (equivalent to **58,437** trees per Shred-it/Stericycle)



APRIL →

INVASIVE SPECIES REMOVAL: PHASE 1

Chatt Smith, Ed Deely, Chris Mantooth, and Gus Cei, all Master Naturalists, cut down invasive species in Stevenson Park across from the Large Pavilion.



MAY

RECYCLING CLUB AT FRIENDSWOOD H.S.

Celebrated Mrs. Woodley's retirement and honored her commitment to the Recycling Club throughout her tenure at Friendswood High School.





AWARDED THE PHOTO CONTEST WINNERS

JUNE

JULY

MOVIES, MUSIC, AND MOMENTS



Movie in the Park: Moana
(Sponsored by KFB)



July 4th Parade: Music of America

AUGUST

CHARA BACK TO SCHOOL EVENT & MATCHING GRANT RECIPIENT AWARDED



SEPTEMBER CLEANUPS

- Friendswood High School Student Council Community Service Group cleaned along Cowart Creek at Stevenson Park, making a significant impact on the area.
- Mary Queen Creation Care Ministry also contributed by removing 10 bags of trash, totaling about 200 pounds, during their Adopt-A-Highway cleanup on Parkwood Avenue.



OCTOBER

SCOUTS, SCARECROWS, AND CASPER SIGHTINGS

- Violette Bupane, Olivia Koks, and Logann Studebaker assembled and installed six birdhouses near the pool in Stevenson Park, providing safe habitats for local bird species.
- Keep Friendswood Beautiful constructed a scarecrow using recyclable materials for the FDFA Annual Scarecrow Contest, emphasizing the importance of environmental stewardship.
- After an albino squirrel appeared in Friendswood, Keep Friendswood Beautiful launched a spotting contest. Participants received educational materials to promote awareness and appreciation of local wildlife.



NOVEMBER

FALL HAUL

- Car Count: **500**
- Star Services: **2.79 lbs.** refrigerant
- Waste Connections: **68.85** tons
- Garage sale: **\$762.64**
- Shred-it: 6,674 lbs. (equivalent to **56,743** trees per Shred-it/Stericycle)
- Shredding sponsored by Texas-New Mexico Power (TNMP)
- Free Haul-Off offered **FREE** e-recycling and collected over **2** trailers worth of old electronics



NOVEMBER NATIVE PLANTINGS

Volunteers from Boy Scout Troop 452, led by Scout Colbey Leopolos, prepared the work site by removing debris, watering, and staking appropriate locations for the trees. Volunteers with the Young Men's Service League planted and staked **50 three-gallon trees**, donated by Trees for Houston. The trees included bur oak, elm, river birch, buttonbush, and American beautyberry. These native trees are replacing the invasive ligustrum that was removed in the spring by the Texas Master Naturalists.



KEEP FRIENDSWOOD BEAUTIFUL PRESENTS

THE CHRISTMAS FAIRY TRAIL



CHRISTMAS TRAIL SPONSOR

Kimberly
RAMIREZ

STEVENSON PARK



CITY HALL

Located in Stevenson Park, 1100 S. Friendswood Dr.



Santa in the Park Report 2024

40
VOLUNTEERS ACROSS
KFB BOARD MEMBERS,
HIGH SCHOOL
STUDENTS, AND OTHERS

75
BOOTH VENDOR
• ARTS & CRAFTS
• FOOD
• SPONSORS
• BOUTIQUES
• AND MORE

227
PERFORMERS
• CHARA CHRISTIAN DANCE
• CLINE ELEMENTARY CHOIR
• JDF ELITE DANCE STUDIO
• FRIENDSWOOD BRONCOS
LARIATS
• FHS WRANGLERETTES

43
PARADE ENTRIES
IN THE CHAMBER OF
COMMERCE LIGHTED
CHRISTMAS PARADE

NEW

NEW ITEMS ADDED TO THE 2024 EVENT
• FROZEN FAST PASS WRISTBANDS
• SYNTHETIC ICE RINK
• ADDED 2 LANES TO THE SNOW HILL
• UPGRADED TO A POLAR EXPRESS TRAIN
• SNOW GLOBE PHOTO EXPERIENCE

12 ACTIVITIES
INFLATABLES,
PETTING ZOO,
TRAIN, ICE SKATING,
SNOW SLIDE,
ROCKWALL,
& MORE!

ESTIMATING ABOUT
6,000

PEOPLE IN ATTENDANCE FACTORING IN THE 1,253
WRISTBANDS, 200 FAST PASSES, VENDORS, PERFORMERS,
AND PARADE PARTICIPANTS. THIS IS A MORE CONSERVATIVE
ESTIMATE, GIVEN THE VARYING GROUP SIZES FOR VENDORS,
PERFORMERS, AND OTHERS.

ESTIMATED TIMES HOMETOWN BRAND APPEARED

1,820

HomeTown Bank
THE BANK YOU'LL CALL HOME

1 LARGE BANNER
OVER FM 518

1 LIGHTED SIGN
FACING FM 518

2 SANTA IN THE
PARK WEBPAGE

3 SPONSOR BANNERS
AT THE EVENT

5 SPONSOR SHOUT-OUTS
AT THE EVENT

20 LIGHT POLE BANNERS THROUGHOUT
STEVENSON PARK

25 SOCIAL MEDIA POSTS REACHING
MORE THAN 26K VIEWS

110
EVENT
SHIRTS

200
PRINTED
FLYERS

1,453
WRISTBANDS



12,800+

PEOPLE REACHED ON A SINGLE SANTA
IN THE PARK POST ON FACEBOOK.
FACEBOOK REACH IS A MEASURE OF
VISIBILITY.

6,000+

PEOPLE INTERESTED ON THE SANTA IN
THE PARK FACEBOOK EVENT PAGE.



JANUARY

**HOSTED
ANNUAL TREE
GIVEAWAY**



FEBRUARY



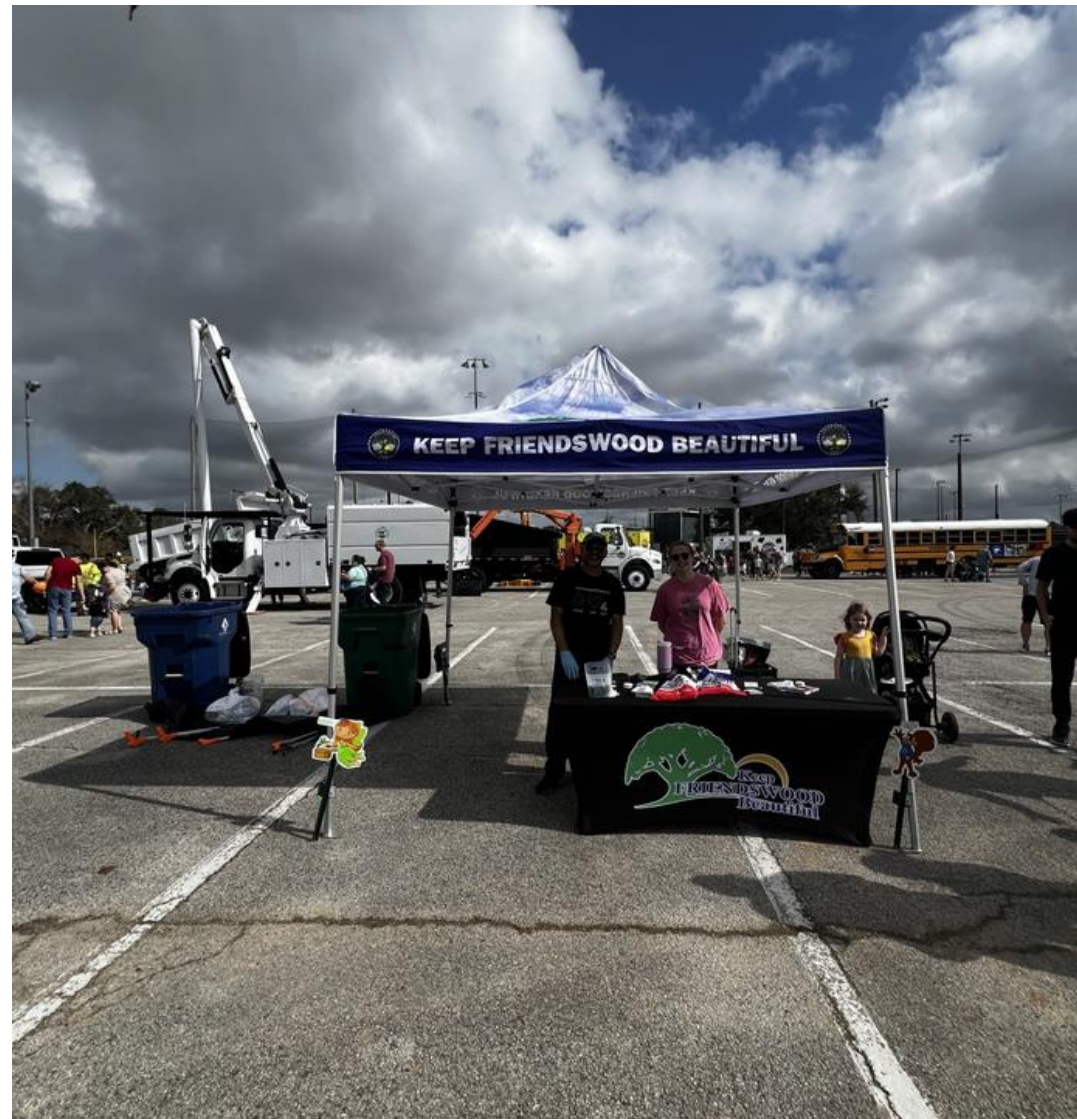
Received Gold
Star Affiliate
Status



Submitted a
GCAA Grant
Application

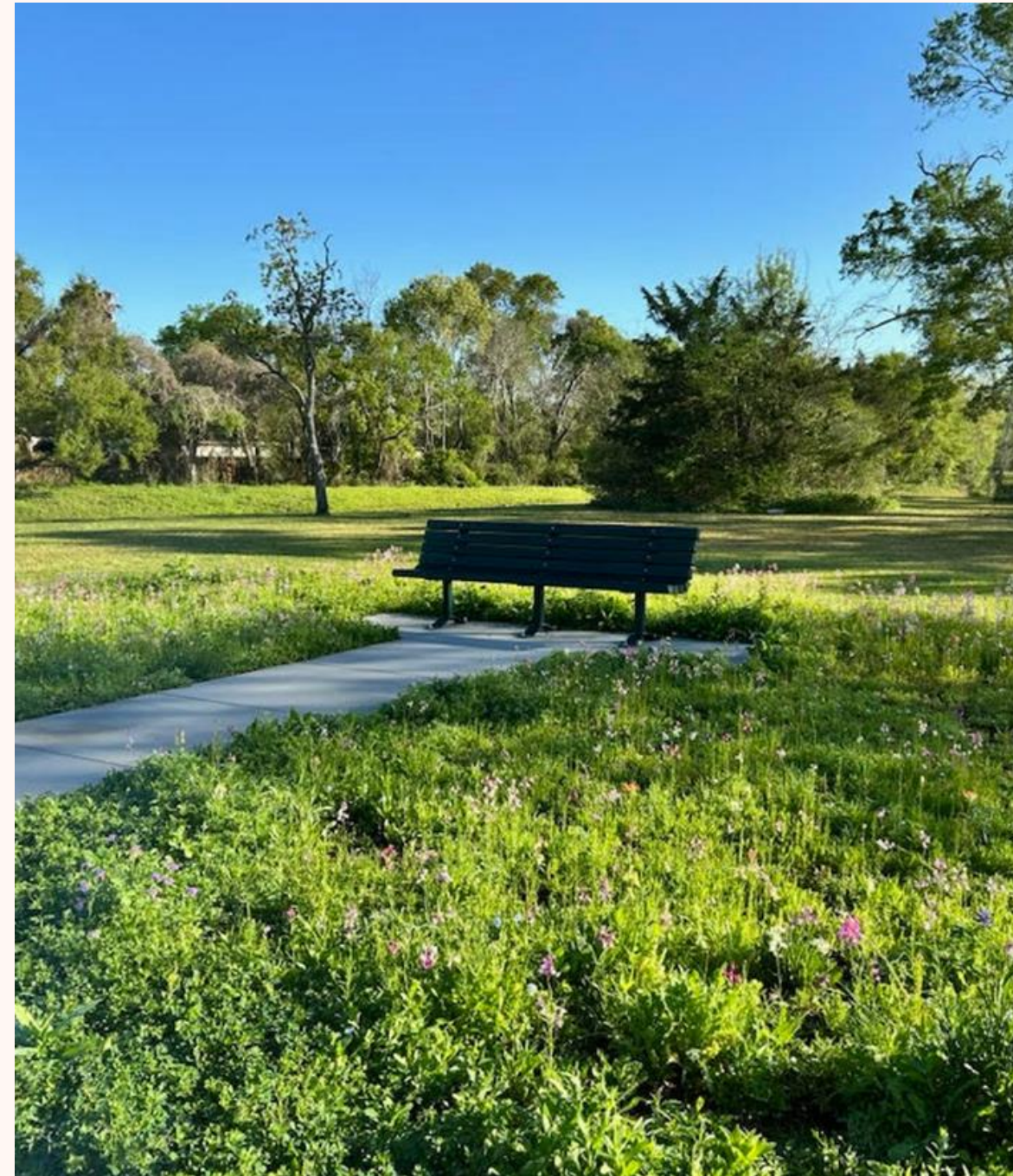
FEBRUARY TOUCH A TRUCK

KFB engaged with hundreds of attendees and hosted a recycling game that highlighted the importance of recycling in our community and beyond.



MARCH

PLANTINGS AT MUSTANG FIELD



MARCH ↘

RAIN BARREL WORKSHOP IN PARTNERSHIP WITH THE GALVESTON BAY FOUNDATION

KFB partnered with the Galveston Bay Foundation to host a successful Rain Barrel Workshop, engaging **45 attendees**. During the event, **71 rain barrels were distributed**, contributing to an estimated annual water conservation of **74,550 gallons**.



MARCH

**FIRST TRAFFIC
SIGNAL BOX
PAINTED**





BUSINESS BEAUTIFICATION AWARD RECIPIENTS

1. Friendswood Friends Church
2. San Joaquin Parkway HOA
3. High Point Church
4. The Law Firm of Alton Todd





Thank You!

**To the City staff, Mayor,
and Council for your
support and dedication.**

**FRIENDSWOOD CITY COUNCIL
AGENDA ITEM FORM**

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 12/02/2024

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Receive the Fourth of July Steering Committee Annual Report.

Originating Department: Parks and Recreation

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This item allows the City Council to receive and discuss the Fourth of July Steering Committee's annual report for 2024.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Receive report.

ATTACHMENTS

- 1. Fourth of July Annual Report to Council

Friendswood 4th of July Celebration

Theme: Stars, Stripes, and Country Life

Grand Parade & Day Program – Stevenson Park (1000 S. Friendswood Dr.):

Friendswood will host its **130th Annual Fourth of July Celebration** on Friday, July 4, 2025.

The Grand Parade begins at 10:00 AM at Heritage Drive, traveling down S. Friendswood Drive (FM 518) and concluding at Stevenson Park. Road closures will be in effect from 9:50 AM – 11:00 AM, with all secondary streets between FM 2351 and Whispering Pines blocked until the parade concludes. Alternate routes include Sunset Drive and Blackhawk Boulevard.

Following the parade, the Day Program at Stevenson Park will feature vendors, games, food, and live entertainment until 2:00 PM. Friendswood officers will facilitate pedestrian crossings at Shadwell and S. Friendswood Drive for safety.

Evening Concert & Fireworks – Centennial Park (2200 S. Friendswood Dr.):

The Evening Program begins at 7:30 PM at Centennial Park with a concert by Texas Unlimited Band, followed by a fireworks show at approximately 9:20 PM. Food vendors will be available, offering barbecue, tacos, ice cream, kettle corn, and lemonade.

There is no public parking at Centennial Park. Shuttle service will run from Friendswood High School and Friendswood Methodist Church starting at 6:30 PM. A bus for individuals with special needs will be available at Mary Queen Catholic Church. Shuttles will operate until 8:45 PM, with Friendswood Police providing security at shuttle locations.

Parking Restrictions:

Lakes of Falcon Ridge Subdivision: Parking will be restricted from Thursday, July 3, at 8:00 AM until Saturday, July 5, at 8:00 AM. Parking will be limited to one side of the roadway, and vehicles blocking roadways will be towed at the owner's expense.

Temporary Parking Restrictions will also be in place from July 3 at 8:00 AM through July 5 at 8:00 AM on both sides of FM 518 between Eagle Lakes Drive and Old Road, and on Falcon Ridge between Hawkhill Drive and West Boulevard.

For more information, contact Friendswood Parks & Recreation at 281-996-3220 or rec@friendswood.com.

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/04/2025

Prepared by: Raquel Martinez, Deputy City Secretary

Subject: Receive and discuss the Community Development Department's Quarterly Update.

Originating Department: Community Development

Degree of importance:

SUMMARY / ORIGINATING CAUSE

The Director of the Community Development Department will provide a quarterly report regarding permits, inspections, GIS, and Code Enforcement divisions as well as Planning and Zoning Commission and Zoning Board of Adjustment activities.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

ATTACHMENTS

1. CDD Update

Community Development

Community Development

- Aubrey and Diana attended a FEMA floodplain management class
- Ruben and Alex attended the Code Enforcement Association of Texas annual conference
- Diana – panelist in a discussion at the Texas Association of Governmental Information Technology Managers (TAGITM) annual conference
- Aubrey – presenter to a group of realtors, mortgage brokers, and title companies in League City hosted by Sewart Title



Ruben Garcia and Alex Mendoza



Community Development

Resilient Communities Program (RCP) Community Development & Revitalization Texas General Land Office

Awarded a \$250,000 grant to update the Comprehensive Plan which will be:

- Forward-looking and integrated with the Galveston and Harris County Hazard Mitigation Plans
- Identify local hazard risks and how to mitigate against those risks

And will include:

- Population Study
- Housing Study
- Land Use Study/Plan
- Zoning Ordinance amendments, if necessary
- Infrastructure Study/Capital Improvement Plan

Adoption of the approved Comprehensive Plan and Zoning Ordinance must be complete within 24 months of contract execution.



Community Development

In process...

- New permit fees effective
- Building and Fire Code update planned for early 2025
- Reviewing workflows and permit types in City Works (permit software)
- DigEPlan (electronic plan review software) training March 26



FEE CHANGE NOTICE

PERMITTING FEES ARE CHANGING EFFECTIVE APRIL 1, 2025

Permitting fees are assessed in order to recover a portion of the cost of providing services and in keeping pace with standards adopted by neighboring cities.

SUMMARY OF CHANGES

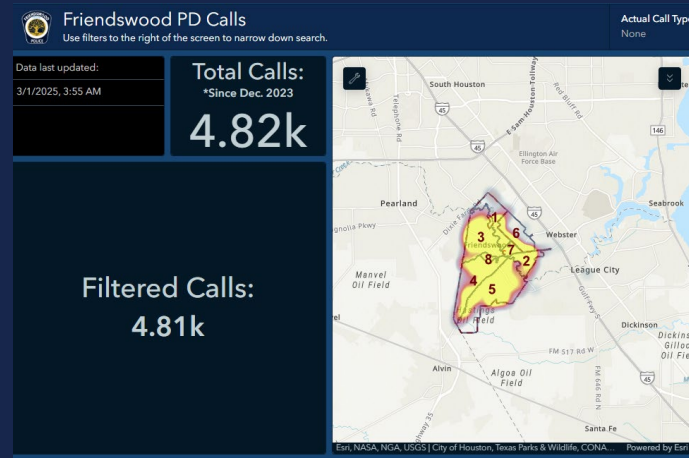
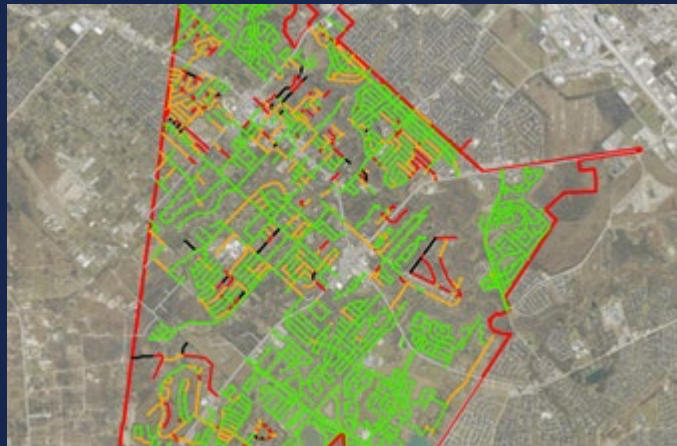
- Change to flat rate fees for mechanical, electrical and plumbing permits
- Update the base and issuance fee for commercial, fire, and sign permits
- Update reinspection fee \$100
- Add same day inspection fee as an option* \$100
- Credit card processing fee assessed at 3%

with the exception of commercial plumbing permits – correction in process



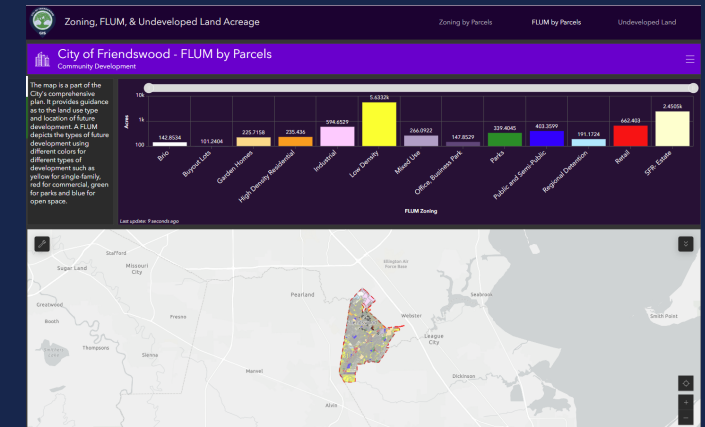
Community Development - GIS

- Assisted the Engineering Department and third-party contractor with mapping the pavement conditions and qualities



- Created an internal only dashboard for the Police Department to map calls and call data

- New dashboard for Planning – acreage calculations by zoning district, FLUM categories and undeveloped land



Community Development – New Development

[Story Map](#)

- Map with details of new developments going on throughout the City
- Updated monthly
- Available on the city web site



APA Designs



Parkwood American Grille



Planning & Zoning Commission

January – March 2025

- 3 Meetings
- 1 site plans and 1 site plan amendments
- 10 plats (2 preliminary; 4 final; 1 replat)
- 1 zone change recommendation
- Zoning Ordinance amendments – Section 8 regarding landscaping
- Zoning Ordinance amendments – Section M. regarding temporary outdoor uses for commercial businesses (formerly outdoor sales and special events)



Planning & Zoning Commission

Planning Subcommittee

Comprehensive Plan – 70% complete – obtaining department input and updating related master plans list

- Update list of related master plans and progress on updates to those plans.
 - Establish review and update procedures for the future.
 - Update Major Thoroughfare Plan.

Ordinance Subcommittee

Review/update Zoning Ordinance:

- Add missing sections
- Review accessory structure regulations and definition of principle structures
- ✓ Amend section pertaining to special event, outdoor sales, and farmers markets.



Planning & Zoning Commission

General Items:

- Monitor development along FM 528 – consider possibilities such as micro zoning and review uses currently allowed along FM 528.
- Review/recommend updates to the Design Criteria Manual regarding Downtown District Amenities - Appendix E.
- Review planning topics and determine if ordinances are necessary in relation to drones and aerial taxis.
- Monitor Texas Legislative Session changes.



FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/19/2024

Prepared by: Glenda Faulkner, Director of Communications

Subject: Receive and discuss the 2024 Annual Comprehensive Financial Report.

Originating Department: Finance

Degree of importance: Significant

SUMMARY / ORIGINATING CAUSE

The City Charter (Section 8.07) requires an annual audit of financial records and accounts by an independent certified public accountant. The requirement also states that the accountant provides a summary of the audit results to be filed with the City Secretary's Office for public record and the Friendswood Public Library for public information. The annual comprehensive financial report with the auditor's opinion in the statement and the financial management practices of the City serve as the audit summary. Additionally, said report is also submitted to the City's financial advisors, the Municipal Advisory Council of Texas, bond rating agencies, bank depositories and grant funding agencies.

The annual audit and financial reporting is also required pursuant to the Texas Local Government Code (Section 103) and is the standard recommended by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), Government Finance Officers Association (GFOA), Generally Accepted Accounting Principles (GAAP) and Governmental Accounting, Auditing, and Financial Reporting (GAAFR). Mr. Lupe Garcia, a partner with Whitley Penn will present a brief overview of the City's 2023-2024 Annual Comprehensive Financial Report and Single Audit Report.

The City's Annual Comprehensive Financial Report for fiscal year 2023–2024 will be submitted to GFOA in hopes of earning the City's 37th consecutive Certificate of Excellence in Financial Reporting.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

Legal compliance and best practices.

RECOMMENDATIONS

Receive report.

ATTACHMENTS

1. City of Friendswood ACFR 9-30-24 Final
2. FY 2024 Audit Results

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2024



TM





CITY OF FRIENDSWOOD, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**Fiscal Year Ended
September 30, 2024**

Officials Issuing Report:

**Morad Kabiri
City Manager**

**Rhonda Bloskas
Director of Finance**



CITY OF FRIENDSWOOD, TEXAS

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CITY OF FRIENDSWOOD, TEXAS**TABLE OF CONTENTS (continued)**

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INTRODUCTORY SECTION





CITY OF FRIENDSWOOD

March 24, 2025

The Honorable Mayor, Members of the City Council, and the Citizens of Friendswood:

The Annual Comprehensive Financial Report (ACFR) of the City of Friendswood for the fiscal year ended September 30, 2024, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City Charter requires an annual audit of the financial statements of all of the various funds of the City by independent certified public accountants. The accounting firm of Whitley Penn LLP has performed such an audit. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended September 30, 2024, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE CITY

Established in 1895 as a Quaker colony, the City of Friendswood is rich in heritage. The City was incorporated in 1960 and chartered a home-rule city under Texas law in 1971. The City operates under a Council-Manager form of government. Policy-making and legislative authority are vested in a governing council consisting of the Mayor and six (6) Council Members. The Mayor and Council are responsible, among other things, for passing ordinances, adopting the budget, appointing board and committee members and hiring the City Manager, City Attorney, Municipal Judge, and City Secretary. The City Manager is responsible for carrying out the policies and ordinances of the City Council and overseeing the day-to-day operations of the City government, and for appointing heads of various departments. The Mayor and Council are elected on an at-large, non-partisan basis. The Mayor and Council are elected to serve no more than four three-year terms.

The City provides a full range of municipal services including public safety (police, fire and emergency medical), maintenance of streets and infrastructure, sanitation services, maintenance of the treated waste distribution system and both sanitary and storm sewer collection transmission systems, recreational activities and cultural events as well as general administrative services.

FACTORS AFFECTING FINANCIAL CONDITION

Location

Encompassing 21 square miles, Friendswood is located in southeast Texas near the Texas Gulf Coast, between downtown Houston and Galveston, spanning across two counties – northern Galveston County and southern Harris County. The current estimated population is 43,083. Residents and visitors can access Friendswood through FM 2351, FM 518, and FM 528 (NASA Parkway). Hobby Airport and Ellington Airport are located within a 15 minute drive from Friendswood, and Bush Intercontinental Airport is just 45 minutes away. Major sectors of the area's economic base include aerospace, specialty chemicals, health care, retail, and tourism.

Community

Friendswood has been nationally recognized as one of the best places to live in the country. With low tax rates, outstanding public education, and the lowest crime rate in the region, Friendswood is the perfect place to live, work, and play. The city features beautiful parks and lush landscaping, along with a championship golf course. Children academically excel via two superior public school systems – Friendswood ISD and Clear Creek ISD. These attributes perfectly match Friendswood's affluent resident base of well-educated, high-income families. More than 50% of residents work in executive, professional, and managerial positions and generate an average household income of over \$167,000, one of the highest in the Houston area.

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, the development of 106 acres on FM 518 near Bay Area Blvd and most recently development west of FM 528 at Friendswood Parkway. City leaders have approved special tools and incentives to revitalize and develop these areas to promote mixed-use, multi-story developments with retail spaces, medical and office buildings, hotels, multi-family residential complexes and single-family subdivisions. 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.

Quality Lifestyle

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

LONG TERM PLANNING

Budgeting Controls

The objective of the City's budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by Council. The charter requires the City Manager to submit a proposed budget and an accompanying message to the City Council on or before August 1. The council shall review and revise as deemed appropriate prior to general circulation for the public hearing. The Public Notice and Hearing must be posted in the city hall and published in the official newspaper. The budget must be adopted by the 15th of September or as soon thereafter as practical. The City legally adopts annual budgets for the General, Special Revenue and Debt Service Funds. Annual and project budgets are also adopted for the Proprietary and Capital Projects Funds, respectively.

The level of budgetary control; that is, the level at which expenditures cannot legally exceed the appropriated amount, is established by department within a fund. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbrances lapse at fiscal year end, but can be re-appropriated through a budget amendment the following fiscal year. The City Manager is authorized to transfer budgeted amounts within departments in any fund, but revisions that increase the total expenditures of any fund or transfers between departments must be approved by Council.

Multi-Year Financial 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.

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 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.

Relevant Financial Policies

As part of the annual budget process, the City adopts Financial Management Policy Statements that establish a framework for fiscal decision making and that ensure that financial resources are available to meet the present and future needs of its citizens. These statements provide guidelines for financial planning and management, addressing every major financial function and process.

Most importantly, the Financial Management Policy requires that the City 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.

The Financial Management Policy also requires the minimum working capital in the Water and Sewer Fund be 90 days of prior year audited operating expenditures. 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.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Friendswood for its annual comprehensive financial report for the fiscal year ended September 30, 2023. This was the thirty-sixth consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of the annual comprehensive financial report was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the department has my sincere appreciation for the contributions made in the preparation of this report.

In closing, I also express my thanks to the Mayor, members of the City Council and the City Manager for their leadership, interest and support in conducting the financial operations of the City in a responsible and progressive manner.

Sincerely,



Rhonda Boskas
Director of Finance

CITY OF FRIENDSWOOD, TEXAS**PRINCIPAL OFFICIALS****September 30, 2024**

Elected Officials	Position	Term Expires
Mike Foreman	Mayor	May 2027
John Ellisor	Council Member - Position No. 1	May 2027
Sally Branson	Council Member - Position No. 2	May 2026
Trish Hanks	Council Member - Position No. 3	May 2027
Robert J. Griffon	Council Member - Position No. 4	May 2025
Joe Matranga	Council Member - Position No. 5	May 2026
Brent Erenwert	Council Member - Position No. 6	May 2025

Key Staff	Position
Morad Kabiri	City Manager
Steven Rhea	Deputy City Manager
Katina Hampton	Assistant City Manager
Leticia Brysch	City Secretary/Assistant City Manager
Karen Horner	City Attorney
Rhonda Boskas	Director of Finance
Haley Brown	Director of Human Resources
Terry Prindle	Director of Information Technology
Pat Riffel	Director of Municipal Court
Glenda Faulkner	Director of Communications
Christopher Rogers	Chief of Police
Brian Mansfield	Director of Emergency Services
Steve Varrecka	Director of Public Works
Jildardo Arias	Director of Engineering
Aubrey Harbin	Director of Community Development
James Toney	Director of Parks and Recreation
Matt Riley	Library Director
James W. Woltz	Judge – Municipal Court



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Friendswood
Texas**

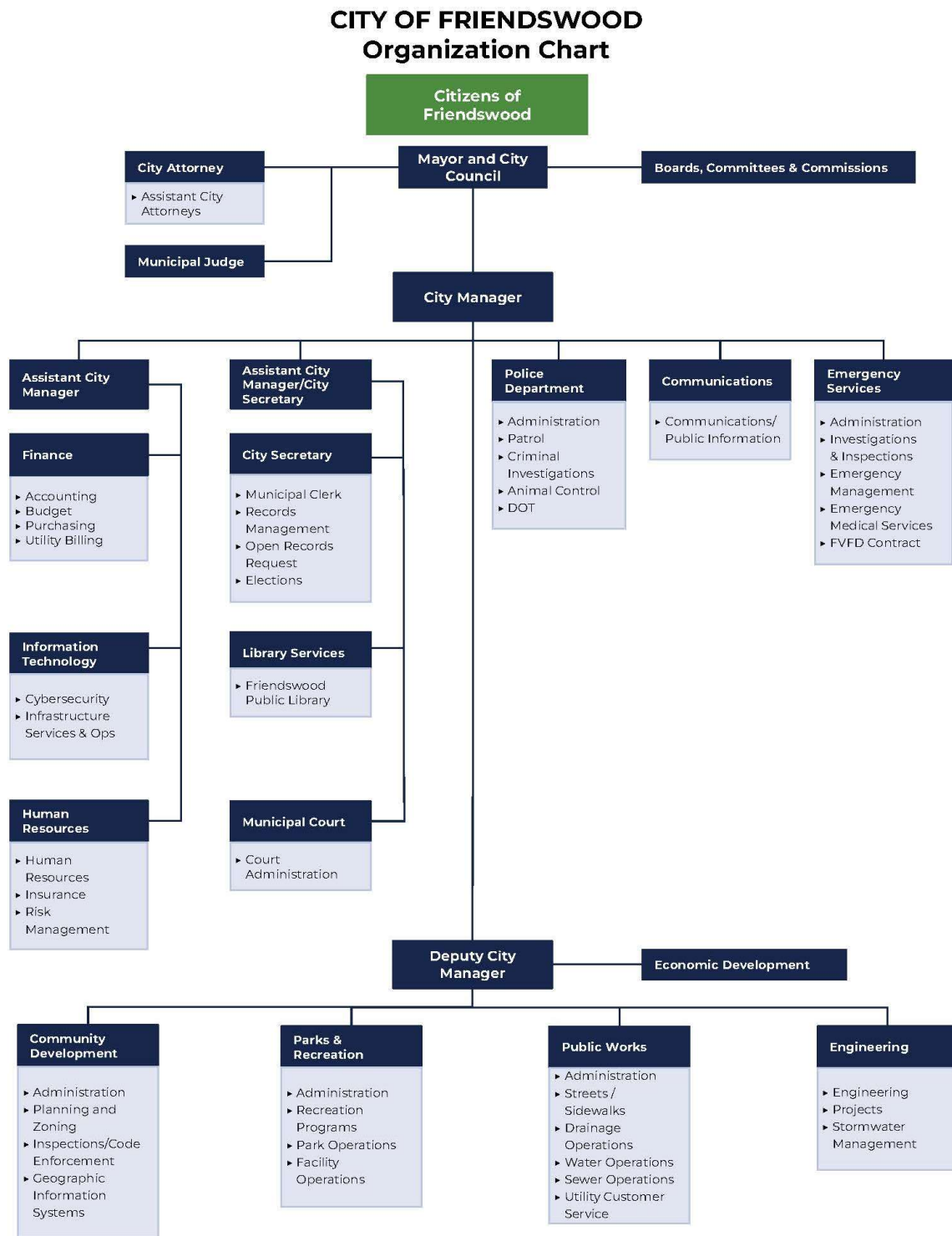
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Merrill

Executive Director/CEO

CITY OF FRIENDSWOOD, TEXAS
ORGANIZATIONAL CHART





FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of City Council
City of Friendswood, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Friendswood, Texas (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our report and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of West Ranch Management District, a discretely presented component unit of the City, which represents 74%, 99%, and 73%, respectively, of the assets, liabilities, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it related to the amounts included for West Ranch Management District, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, general fund budgetary comparison schedule, coronavirus state fiscal recovery fund budgetary comparison schedule, pension information, and other-post employment benefit information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Honorable Mayor and
Members of the City Council
City of Friendswood, Texas

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules, and budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas
March 24, 2025



CITY OF FRIENDSWOOD, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

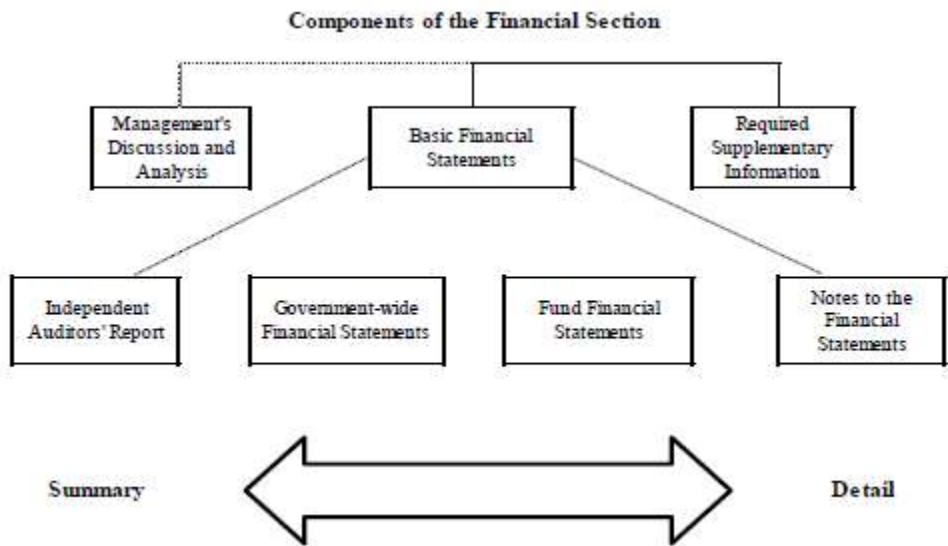
As management of the City of Friendswood, Texas ("the City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2024. Please read this information in conjunction with the basic financial statements that follow this section.

Financial Highlights

Some of the City's financial highlights for the fiscal year ending September 30, 2024 include:

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$159,436,224.
- The City's total net position increased during the year by \$8,421,066. The City's net pension and total OPEB liabilities were \$13.7 million and \$1.7 million, respectively. The net pension liability decreased by \$5.2 million and the total OPEB liability increased by \$139.9 thousand compared to the prior year.
- As of the close of the current fiscal year, the City reported unrestricted net position of \$18,166,905.
- Program revenues of \$25,198,340 reduced the net cost of the City's functions to be financed from the City's general revenues to \$37,042,057.

Overview of the Financial Statements



This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

CITY OF FRIENDSWOOD, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Government-wide Financial Statements

The government-wide financial statements report information for the City as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the City as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the City's financial statements, report information on the City's activities that enable the reader to understand the financial condition of the City. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources with the difference reported as *net position*. Over time, increases or decreases in the net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other non-financial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or significant portion of their costs through user fees (business-type activities).

- Governmental activities – Most of the City's basic services are reported here including general government (mayor and council, city secretary, city manager, finance, human resources, information technology, city attorney, municipal court and communications); public safety (police and emergency services); engineering (capital projects administration); public works (streets and drainage); community development (building inspection, planning and zoning, and geographic information services); parks and recreation (parks, facility operations and community activities) and library. Interest payments on the City's debt and internal lease payments are also reported here. Property tax, sales tax, franchise taxes, municipal court fines and permit fees finance most of the activities.
- Business-type activities – Services involving a fee for those services, which include the City's water and sewer system are reported here.
- Component Units – Activities of the West Ranch Management District and Friendswood Downtown Economic Development Corporation.

Fund Financial Statements

A fund is a self-balancing set of accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City uses two fund types – governmental and proprietary.

CITY OF FRIENDSWOOD, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements with the exclusion of internal service fund activity. However, unlike the government-wide financial statements, governmental funds focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, the reader may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains fourteen governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, Coronavirus State and Local Fiscal Recovery Fund, Bond Construction Fund, and Debt Service Fund, which are considered to be major funds. The other ten funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements found in this report.

Proprietary Funds

The City maintains two types of proprietary funds: enterprise and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its operation in water distribution and wastewater collection/treatment along with its water and wastewater impact fees, and water construction projects. Management would note that trash collection services are provided by a franchise agreement.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses an internal service fund to account for fleet management services. Because these services predominately benefit governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain Required Supplementary Information ("RSI"). The City adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided as RSI to demonstrate compliance with this budget. RSI can be found after the notes to the financial statements. The RSI also includes schedules related to the City's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

The combining and individual fund financial statements and schedules that further support the information in the financial statements are presented immediately following the required supplementary information.

CITY OF FRIENDSWOOD, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the City, assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$159,436,224 as of September 30, 2024 in the primary government, which is an increase in the City's overall financial position compared to the prior year.

The largest portion of the City's net position (80.2%) reflects its investments in capital assets (e.g., land, buildings and improvements, machinery and equipment, infrastructure, water and sewer system, right-to-use SBITA assets, construction in progress and water rights); less any debt outstanding used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the assets themselves cannot be used to liquidate these liabilities.

The following table reflects the condensed Statement of Net Position.

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 63,359,174	\$ 73,574,397	\$ 26,025,611	\$ 39,975,446	\$ 89,384,785	\$ 113,549,843
Capital assets	133,580,475	123,606,676	92,758,574	77,842,844	226,339,049	201,449,520
Total Assets	196,939,649	197,181,073	118,784,185	117,818,290	315,723,834	314,999,363
Deferred Outflows of Resources	5,541,784	9,104,231	1,165,890	1,687,348	6,707,674	10,791,579
Total Assets and Deferred Outflows of Resources	202,481,433	206,285,304	119,950,075	119,505,638	322,431,508	325,790,942
Long-term liabilities	89,574,639	96,996,075	53,958,865	58,213,317	143,533,504	155,209,392
Other Liabilities	14,852,854	14,383,827	2,616,030	3,277,179	17,468,884	17,661,006
Total Liabilities	104,427,493	111,379,902	56,574,895	61,490,496	161,002,388	172,870,398
Deferred Inflows of Resources	1,848,806	1,783,691	144,090	121,695	1,992,896	1,905,386
Net Position:						
Net investment in capital assets	82,579,164	79,714,165	45,357,858	40,075,768	127,937,022	119,789,933
Restricted	9,817,854	7,105,294	3,514,443	2,839,232	13,332,297	9,944,526
Unrestricted	3,808,116	6,302,252	14,358,789	14,978,447	18,166,905	21,280,699
Total Net Position	\$ 96,205,134	\$ 93,121,711	\$ 63,231,090	\$ 57,893,447	\$ 159,436,224	\$ 151,015,158

A portion of the primary government's net position, \$13,332,297 or 8.4%, represents resources that are subject to external restrictions on how they may be used. These restrictions include monies accounted for in special revenue funds for which the use is legally restricted, capital project funds, and funds restricted for debt service. The remaining balance of unrestricted net position, \$18,166,905 or 11.4%, may be used to meet the City's ongoing obligations to citizens and creditors.

CITY OF FRIENDSWOOD, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

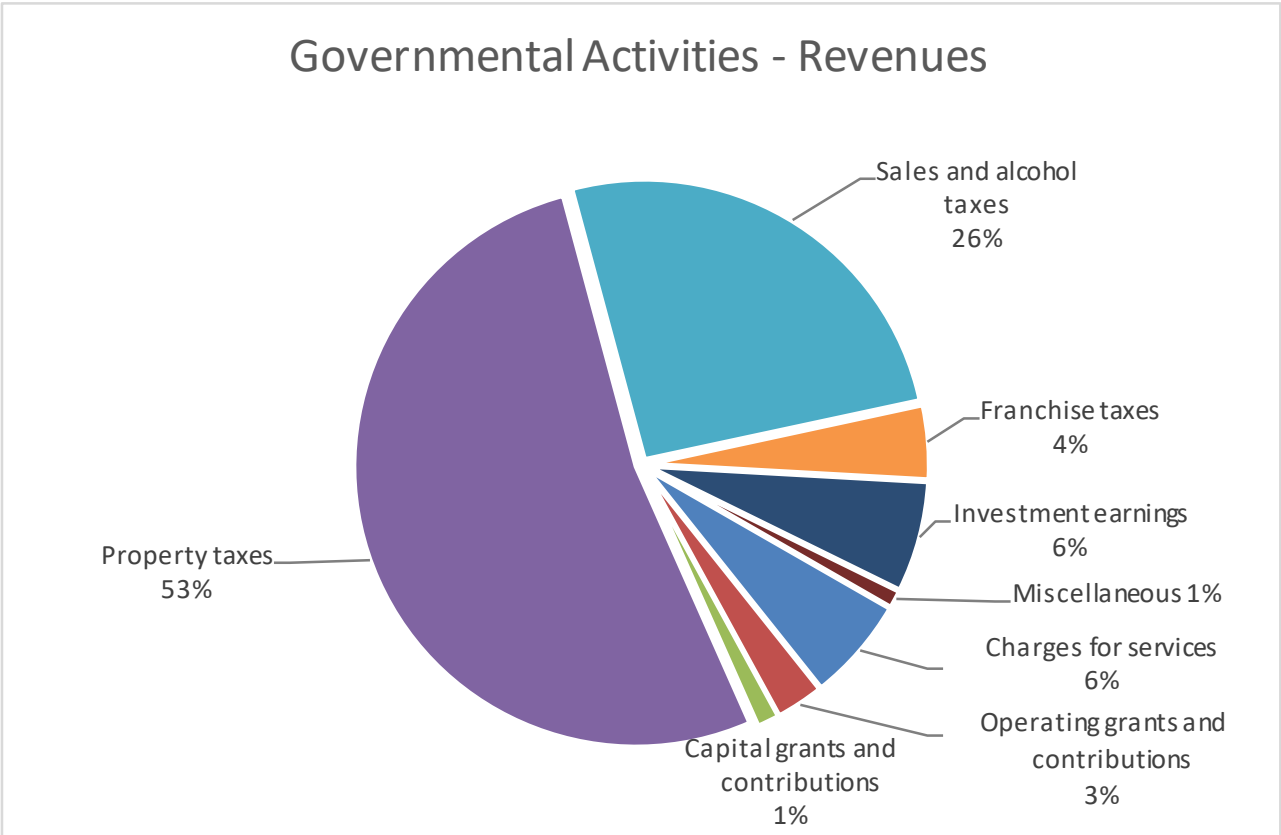
The following table provides a summary of the City's changes in net position.

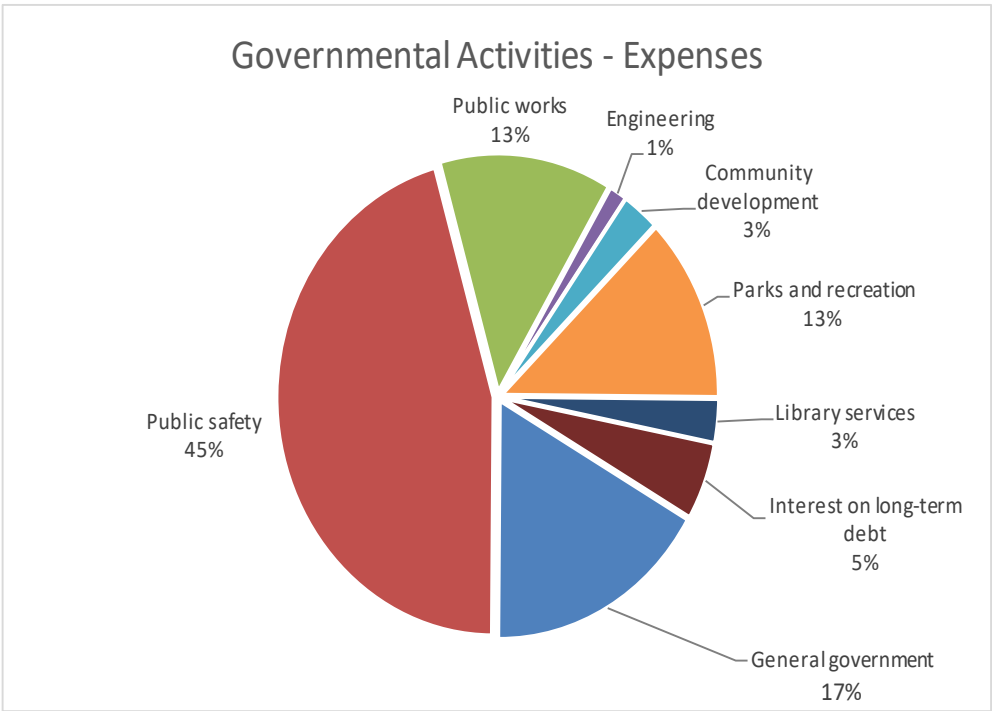
	Governmental Activities		Business Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues:						
Charges for services	\$ 2,941,971	\$ 2,680,917	\$ 20,273,185	\$ 21,293,632	\$ 23,215,156	\$ 23,974,549
Operating grants and contributions	1,352,869	2,229,755	-	104,354	1,352,869	2,334,109
Capital grants and contributions	630,315	3,757,860	-	-	630,315	3,757,860
General Revenues:						
Property taxes	25,729,032	22,731,678	-	-	25,729,032	22,731,678
Sales and alcohol taxes	12,628,949	12,126,784	-	-	12,628,949	12,126,784
Franchise taxes	2,105,924	2,235,689	-	-	2,105,924	2,235,689
Investment earnings	3,141,648	1,726,549	1,352,903	1,450,648	4,494,551	3,177,197
Miscellaneous	504,667	285,666	-	-	504,667	285,666
Total Revenues	49,035,375	47,774,898	21,626,088	22,848,634	70,661,463	70,623,532
Expenses						
General government	8,161,621	7,873,719	-	-	8,161,621	7,873,719
Public safety	22,158,023	18,526,954	-	-	22,158,023	18,526,954
Public works	6,252,727	6,990,046	-	-	6,252,727	6,990,046
Engineering	639,828	640,292	-	-	639,828	640,292
Community development	1,339,241	1,406,566	-	-	1,339,241	1,406,566
Parks and recreation	6,117,073	5,608,792	-	-	6,117,073	5,608,792
Library services	1,429,820	1,485,716	-	-	1,429,820	1,485,716
Water and sewer	-	-	11,963,518	12,075,080	11,963,518	12,075,080
Interest on long-term debt	2,553,004	1,659,932	1,625,542	1,750,060	4,178,546	3,409,992
Total Expenses	48,651,337	44,192,017	13,589,060	13,825,140	62,240,397	58,017,157
Increase (decrease) in net position before transfers	384,038	3,582,881	8,037,028	9,023,494	8,421,066	12,606,375
Transfers	2,699,385	1,803,800	(2,699,385)	(1,803,800)	-	-
Change in net position	3,083,423	5,386,681	5,337,643	7,219,694	8,421,066	12,606,375
Net Position - Beginning	93,121,711	87,735,030	57,893,447	50,673,753	151,015,158	138,408,783
Net Position - Ending	\$ 96,205,134	\$ 93,121,711	\$ 63,231,090	\$ 57,893,447	\$ 159,436,224	\$ 151,015,158

Governmental Activities

Governmental activities increased the City's net position by \$3,083,423. Key elements of this change are as follows:

- Property taxes continue to be the City's largest revenue source. Property tax revenue increased by \$2,997,354 as a result of new construction and property tax increases to cover operating expenses, deferred maintenance costs, and debt service obligations related to the general obligation bonds authorized by voters in 2013 and 2019.
- Sales and alcohol tax revenue remained strong during fiscal year 2024, providing a 4.14% increase for the year, from \$12.1 million to \$12.6 million. This increase is primarily a result of continued consumer spending.
- Overall, total expenses increased \$4.5 million from the prior year. The largest increase of \$3.6 million was in Public Safety which was a result of Hurricane Beryl which costs the City approximately \$3.5 million. In addition, interest income on long – term debt increased \$893,072 primarily as a result of a general obligation bonds being issued for \$29.8 million in the fourth quarter of fiscal year 2023.

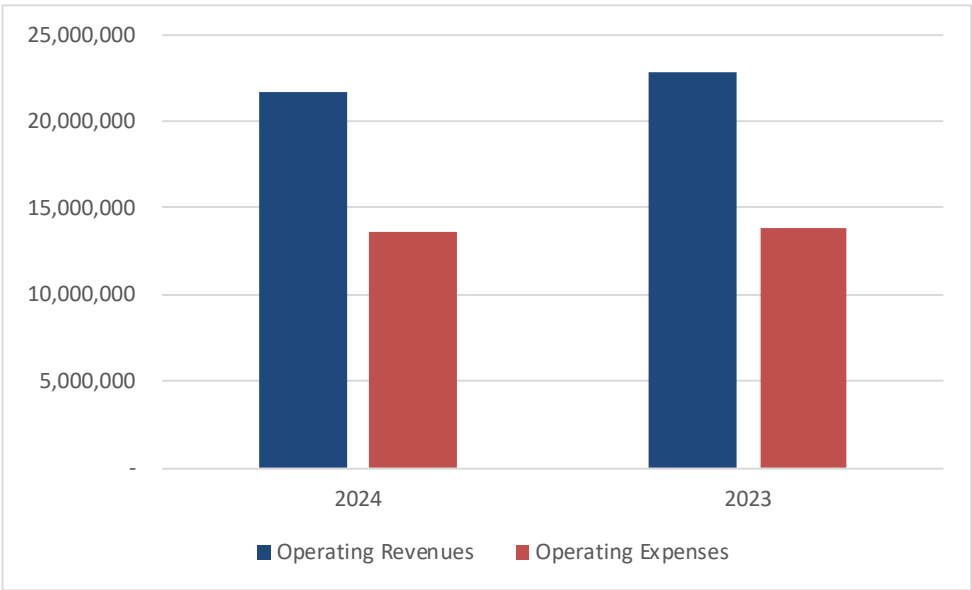




Business-Type Activities

Business-type activities increased the City's net position by \$5,337,643. Key elements of this change are as follows:

- The City experienced drought like conditions with significant water use in fiscal year 2023. Therefore, in the current fiscal year water consumption and purchased water were both down causing a decrease in revenues of \$1.2 million or 5.4% and a decrease in expenses of \$236 thousand or 1.7%.
- Transfers out increased by \$895,585 as there were more indirect costs recorded in the General Fund related to water and sewer operations.



CITY OF FRIENDSWOOD, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balance of \$45,269,712. Approximately 20.04% of this amount or \$9,074,302 is unassigned fund balance; however, \$8.7 million is set aside for the 90-day operating reserve, as set forth in the City's financial policies.

The remaining \$36,195,410 is nonspendable, restricted, or assigned as follows:

0.99%	-	Nonspendable		
		Prepaid items	\$	437,344
		Permanent fund		12,006
		Total Nonspendable	<u>\$</u>	<u>449,350</u>
71.91%	-	Restricted		
		Public education and government channels	\$	592,105
		Debt service		201,449
		Municipal court operations		224,699
		Public safety operations		392,786
		Capital projects		31,142,199
		Total Restricted	<u>\$</u>	<u>32,553,238</u>
7.05%	-	Assigned		
		Subsequent year's budget appropriation of fund balance	\$	2,604,265
		Capital projects		588,557
		Total Assigned	<u>\$</u>	<u>3,192,822</u>

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, total fund balance reached \$13.3 million of which unassigned fund balance of the General Fund was \$9.1 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned and total fund balance to total fund expenditures. Unassigned fund balance represents 21.0% of total General Fund expenditures, while total fund balance represents 30.8% of that same amount. At year end, the City's operating reserve was \$8.7 million, representing 25% of total prior year General Fund expenditures, excluding capital expenditures and any other one-time expenditures.

CITY OF FRIENDSWOOD, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

General Fund revenues increased \$1.0 million compared to the prior year. Key differences include:

- Property tax revenues increased \$1.2 million due to new home construction, increase in total assessed property values and an increase in rate to cover operating and deferred maintenance costs.
- Sales tax revenue increased \$0.4 million due to continued consumer spending.
- In addition, other revenue sources that showed increases were fines and forfeitures, by \$0.2 million, due to the increase in traffic tickets.
- These increases were offset by a decrease in intergovernmental revenues of \$0.9 million primarily resulting from the City receiving \$1.2 million in the previous fiscal year from Harris County for the Blackhawk Boulevard reconstruction.

General Fund expenditures increased \$4.4 million compared to the prior year. Key differences include:

- Public Safety expenditures increased \$4.5 million from the prior year as a result of Hurricane Beryl which resulted in additional expenditures of \$3.5 million. Personnel costs increased \$0.5 million in the patrol division as a result of hiring incentives and increased overtime. In addition, there was a \$0.2 million increase in the contract with the Friendswood Volunteer Fire Department.
- Parks and Recreation expenditures increased \$0.7 million as a result of deferred maintenance.
- General Government expenditures increased \$0.4 million as a result of outside legal services and salary increases due to a leadership reorganization.
- These increases were offset by a decrease of \$1.5 million in capital outlay due to street projects not being completed in fiscal year 2024.

The Coronavirus State and Local Fiscal Recovery Fund has \$10.0 million of unearned revenue that will be expended in fiscal year 2025.

The fund balance of the Bond Construction Fund was \$22,747,390, a decrease of \$10,793,076 compared to the prior year. This decrease is due to the expenditure of funds on drainage improvement projects.

Other non-major governmental funds fund balance increased by \$2,059,928. This increase is primarily a result of a sales tax collections for the Street Improvement fund exceeding improvement cost by \$2.1 million.

Proprietary Funds

The City's proprietary funds financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

At the end of the year, unrestricted net position was \$14.4 million for the Water and Sewer Fund. The total increase in the net position of the Water and Sewer Fund was \$5,337,643. Other factors concerning the finances of this fund have already been addressed in the discussion of the City's business-type activities.

Unrestricted net position of the Internal Service Fund was \$1,816,998. The net position of the Internal Service Fund increased by \$488,107 resulting from lease revenue from the City's participating funds.

CITY OF FRIENDSWOOD, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

General Fund Budgetary Highlights

The City made revisions to the original appropriations approved by the City Council. Budgeted revenues increased by \$334,833 or 0.96% and budgeted expenditures were increased by \$10,001,102 or 26.45%.

Total revenues were above budget by \$1,583,479. The more significant variances are detailed below:

- \$892,125 over budget in sales and mixed beverage taxes as a result of increased consumer spending.
- \$250,040 over budget in property taxes as a result of adjustments related to tax ceilings for over age 65 homeowners.
- \$228,696 over budget in investment earnings due to increased interest rates on the City's investments.

Total expenditures of the General Fund were \$4.7 million below the final expenditure budget. The more significant variances are detailed below:

- \$1,909,651 below budget in capital improvements due to projects either not being started or completed in fiscal year 2024. These projects are primarily related to streets improvements.
- \$1,134,770 below budget in public safety due to a decrease in supplies and contracts (i.e. debris removal) not being completed in fiscal year 2024.
- \$514,094 below budget in parks and recreation expenditures as a result of decrease in landscaping services and repair and maintenance work that was not complete at the end of the fiscal year.

Capital Assets

The City's investment in capital assets (net of accumulated depreciation) for its governmental and business-type activities as of September 30, 2024 is \$226.3 million. The investment in capital assets include land, buildings and improvements, machinery and equipment, infrastructure, water and sewer system, water rights, right-to-use SBITA assets, and construction in progress.

Major capital events during the year included the following:

- Business-type improvements include the completion of the Automated Water System for \$9.0 million.
- Drainage improvements for the City include the completion of Forest Bend Detention Pond and Whitcomb Property Drainage. The cost of both projects was approximately \$9.0 million.
- Public Safety Projects completed were the Public Safety Building Expansion and the Blackhawk Building Emergency Shelter for a combined cost of approximately \$7.4 million.
- The following major projects are in construction in progress at the end of fiscal year 2024: Fire Station #2, Blackhawk Building Renovation, Blackhawk Boulevard Reconstruction and Friendswood Regional Stormwater Detention Basin for a total approximate cost of \$16.2 million.
- The following major water and sewer projects are in construction in progress as the end of fiscal year 2024: 42" Southeast Transmission Water Line, Lift Station Mitigation Program, 2023 Tank Rehabilitation Project, and the Blackhawk Wastewater Treatment Plant Aeration Project for a total approximate cost of \$21.6 million.

CITY OF FRIENDSWOOD, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	\$ 32,720,334	\$ 32,720,334	\$ 1,152,271	\$ 1,152,271	\$ 33,872,605	\$ 33,872,605
Buildings and improvements	28,520,867	22,057,982	371,335	299,092	28,892,202	22,357,074
Machinery and equipment	8,218,733	9,242,231	11,409,638	2,417,307	19,628,371	11,659,538
Infrastructure	46,771,225	40,696,318	33,394,942	35,250,381	80,166,167	75,946,699
Right-to-use SBITA asset	155,014	88,617	-	-	155,014	88,617
Water rights	-	-	19,716,695	19,716,695	19,716,695	19,716,695
Construction in progress	17,194,302	18,801,194	26,713,693	19,007,098	43,907,995	37,808,292
	<u>\$ 133,580,475</u>	<u>\$ 123,606,676</u>	<u>\$ 92,758,574</u>	<u>\$ 77,842,844</u>	<u>\$ 226,339,049</u>	<u>\$ 201,449,520</u>

More detailed information on the City's capital assets is presented in Note 4 to the financial statements.

Debt Administration

At the end of the current fiscal year, the City had a total bonded debt, premiums and notes payable obligation of \$125.9 million.

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
General obligation bonds	\$ 68,840,000	\$ 71,325,000	\$ 15,150,000	\$ 16,920,000	\$ 83,990,000	\$ 88,245,000
Revenue bonds	-	-	32,545,000	34,120,000	32,545,000	34,120,000
Premium on bond issuance	2,998,048	3,366,542	4,459,526	4,861,781	7,457,574	8,228,323
Notes payable	1,752,620	2,645,629	-	-	1,752,620	2,645,629
SBITA liability	152,509	92,494	-	-	152,509	92,494
	<u>\$ 73,743,177</u>	<u>\$ 77,429,665</u>	<u>\$ 52,154,526</u>	<u>\$ 55,901,781</u>	<u>\$ 125,897,703</u>	<u>\$ 133,331,446</u>

The City's General Obligation and Revenue Bonds bond ratings are listed below:

	Standard & Poor's
General Obligation Bonds	AA+
Revenues Bonds	AA-

More detailed information about the City's outstanding debt can be found in Note 5 to the financial statements.

CITY OF FRIENDSWOOD, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Economic Factors and Next Year's Budgets and Rates

Friendswood continues to experience moderate growth. The City's current population is estimated to be 43,083. Friendswood is expected to reach build out with an estimated population of 58,012. The City is continuing to focus on economic development initiatives, including the revitalization of downtown as well as commercial and mixed-use development outside of the downtown area. These development projects include medical office buildings, hotels, retail and office spaces as well as multi-family complexes. In addition, to commercial growth the City is also experiencing residential growth with several large master-planned communities in progress or in the planning stages.

The City's largest single source of revenue in the General Fund continues to be ad valorem taxes. The adopted budget for fiscal year 2025 has a tax rate of \$0.514172 per \$100 taxable value. This rate consists of a maintenance and operation (M&O) tax rate of \$0.404140 and an interest and sinking (debt service) tax rate of \$0.110032. The rate was set based on a net assessed value of \$5,401,437,619. This is an increase of \$195,542,565 above certified values including supplemental rolls for tax year 2023. The City's financial management policy sets the guideline to maintain the fund balance and net position of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies.

The City second largest source of revenue in the General Fund is sales tax. The City anticipates an increase in this revenue stream from the prior year and has adjusted the budget from \$9,150,001 to \$9,291,919. The franchise fees budget decreased from \$2,112,803 to \$2,090,697 and the budget for licenses and permits has increased from \$753,524 to \$846,968. If all projections are accurate, the total General Fund unassigned fund balance net of the 90-day operating requirement (\$9.2 million) is estimated to be approximately \$1.9 million on September 30, 2025.

Water revenues are budgeted at \$10,885,145 which is an increase of \$1,327,824 in revenues, or 13.9 percent. Sewer revenues are budgeted at \$10,112,236 which is an increase of \$543,762 or 5.7 percent. Water and Sewer Fund working capital net of the 90-day operating requirement (\$2.5 million) is projected to be \$9.7 million at the end of fiscal year 2025.

Pursuant to the City's financial management policy, funds in excess of the 90 day operating reserve are designated for future capital improvements.

Requests for Information

The financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the City's finance and to show the City's accountability for the money it receives. If you have questions about this report or need additional information, contact Finance Department, P.O. Box 1288, Friendswood, Texas 77549-1288, or call Rhonda Boskas at 281-996-3216, or email rbloskas@friendswood.com.

Separately issued financial statements for the West Ranch Management District can be obtained by writing to: West Ranch Management District, a Component Unity of the City of Friendswood, c/o Allen Boone Humphries Robinson, LLP, 3200 Southwest Freeway, Suite 2600, Houston, Texas 77027.

BASIC FINANCIAL STATEMENTS



CITY OF FRIENDSWOOD, TEXAS

STATEMENT OF NET POSITION

September 30, 2024

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	West Ranch Management District	Friendswood Downtown EDC
Assets					
Cash and cash equivalents	\$ 9,952,184	\$ 4,527,465	\$ 14,479,649	\$ 525,266	\$ 817,069
Investments	47,362,455	11,674,004	59,036,459	5,232,684	2,107,199
Receivables, net of allowances					
Taxes	3,273,149	-	3,273,149	9,771	153,708
Leases	969,430	-	969,430	-	-
Customer accounts	552,599	4,203,530	4,756,129	-	-
Other	319,101	-	319,101	-	-
Accrued interest	57,031	23,998	81,029	144	3,983
Due from other governments	435,881	-	435,881	-	-
Prepaid items	437,344	78,257	515,601	4,655	-
Working capital deposit	-	659,899	659,899	-	-
Restricted investments	-	4,858,458	4,858,458	-	-
Capital Assets:					
Non-depreciable	49,914,636	47,582,659	97,497,295	7,695,748	1,868,603
Depreciable, net	83,665,839	45,175,915	128,841,754	334,694	-
Total Capital Assets	133,580,475	92,758,574	226,339,049	8,030,442	1,868,603
Total Assets	196,939,649	118,784,185	315,723,834	13,802,962	4,950,562
Deferred Outflows of Resources					
Deferred loss on issuance of refunding bonds	41,703	459,540	501,243	259,914	-
Deferred outflow of resources for pensions	5,215,915	664,025	5,879,940	-	-
Deferred outflow of resources for OPEB	284,166	42,325	326,491	-	-
Total Deferred Outflows of Resources	5,541,784	1,165,890	6,707,674	259,914	-
Total Assets and Deferred Outflows of Resources	202,481,433	119,950,075	322,431,508	14,062,876	4,950,562
Liabilities					
Accounts payable	2,805,374	1,512,705	4,318,079	17,248	127,834
Accrued liabilities	1,215,479	143,859	1,359,338	-	-
Retainage payable	432,561	301,777	734,338	-	75,277
Accrued interest	217,602	159,009	376,611	214,672	-
Unearned revenue	10,010,506	-	10,010,506	-	-
Customer deposits	67,178	498,680	565,858	-	-
Due to other governments	104,154	-	104,154	-	-
Noncurrent liabilities:					
Due within one year	3,885,155	3,523,103	7,408,258	930,000	-
Due in more than one year	71,877,936	48,821,938	120,699,874	16,213,660	-
Net pension liability	12,325,473	1,389,573	13,715,046	-	-
Total OPEB liability	1,486,075	224,251	1,710,326	-	-
Total Liabilities	104,427,493	56,574,895	161,002,388	17,375,580	203,111
Deferred Inflows of Resources					
Deferred gain on issuance of refunding bonds	47,227	21,228	68,455	-	-
Deferred Inflows of resources for leases	936,383	-	936,383	-	-
Deferred Inflows of resources for pensions	280,309	35,685	315,994	-	-
Deferred Inflows of resources for OPEB	584,887	87,177	672,064	-	-
Total Deferred Inflows of Resources	1,848,806	144,090	1,992,896	-	-
Net Position					
Net investment in capital assets	82,579,164	45,357,858	127,937,022	7,385,758	-
Restricted for:					
Public education and government channels	592,105	-	592,105	-	-
Debt service	201,449	2,890,495	3,091,944	2,018,896	-
Municipal court operations	224,699	-	224,699	-	-
Economic development	-	-	-	-	4,747,451
Public safety	392,786	-	392,786	-	-
Parks and recreation - nonexpendable	12,006	-	12,006	-	-
Capital projects	8,394,809	623,948	9,018,757	94,369	-
Unrestricted	3,808,116	14,358,789	18,166,905	(12,811,727)	-
Total Net Position	\$ 96,205,134	\$ 63,231,090	\$ 159,436,224	\$ (3,312,704)	\$ 4,747,451

See notes to the financial statements.

CITY OF FRIENDSWOOD, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Page 1 of 2

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government	\$ 8,161,621	\$ 939,295	\$ 16,000	\$ -
Public safety	22,158,023	1,199,635	1,265,749	-
Public works	6,252,727	265,593	-	630,315
Engineering	639,828	-	-	-
Community development	1,339,241	-	-	-
Parks and recreation	6,117,073	537,448	71,120	-
Library services	1,429,820	-	-	-
Interest on long-term debt	2,553,004	-	-	-
Total Governmental Activities	48,651,337	2,941,971	1,352,869	630,315
Business-type Activities:				
Water and sewer	13,589,060	20,273,185	-	-
Total Business-type Activities	13,589,060	20,273,185	-	-
Total Primary Government	\$ 62,240,397	\$ 23,215,156	\$ 1,352,869	\$ 630,315
Component Units				
West Ranch Management District	996,690	-	-	-
Friendswood Downtown EDC	16,000	-	-	-
Total Component Units	\$ 1,012,690	\$ -	\$ -	\$ -

CITY OF FRIENDSWOOD, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Page 2 of 2

Net (Expense) Revenue and Changes in Net Position					
Functions/Programs	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	West Ranch Management District	Friendswood Downtown EDC
Primary Government					
Governmental Activities:					
General government	\$ (7,206,326)	\$ -	\$ (7,206,326)	\$ -	\$ -
Public safety	(19,692,639)	-	(19,692,639)	-	-
Public works	(5,356,819)	-	(5,356,819)	-	-
Engineering	(639,828)	-	(639,828)	-	-
Community development	(1,339,241)	-	(1,339,241)	-	-
Parks and recreation	(5,508,505)	-	(5,508,505)	-	-
Library services	(1,429,820)	-	(1,429,820)	-	-
Interest on long-term debt	(2,553,004)	-	(2,553,004)	-	-
Total Governmental Activities	(43,726,182)	-	(43,726,182)	-	-
Business-type Activities:					
Water and sewer	-	6,684,125	6,684,125	-	-
Total Business-type Activities	-	6,684,125	6,684,125	-	-
Total Primary Government	(43,726,182)	6,684,125	(37,042,057)	-	-
Component Units					
West Ranch Management District				(996,690)	-
Friendswood Downtown EDC				-	(16,000)
Total Component Units				(996,690)	(16,000)
General revenues:					
Taxes:					
Property taxes	25,729,032	-	25,729,032	2,018,922	-
Franchise and other taxes	2,105,924	-	2,105,924	-	-
Sales taxes	12,628,949	-	12,628,949	-	836,484
Interest	3,141,648	1,352,903	4,494,551	241,629	119,132
Miscellaneous	504,667	-	504,667	300,915	-
Transfers	2,699,385	(2,699,385)	-	-	-
Total General Revenues and Transfers	46,809,605	(1,346,482)	45,463,123	2,561,466	955,616
Change in net position	3,083,423	5,337,643	8,421,066	1,564,776	939,616
Net Position - Beginning	93,121,711	57,893,447	151,015,158	(4,877,480)	3,807,835
Net Position - Ending	\$ 96,205,134	\$ 63,231,090	\$ 159,436,224	\$ (3,312,704)	\$ 4,747,451

CITY OF FRIENDSWOOD, TEXAS

BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2024

	General Fund	Coronavirus State Fiscal Recovery Fund	Bond Construction	Formerly Nonmajor Fund Debt Service Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 4,173,310	\$ 3,020,659	\$ -	\$ 61,906	\$ 2,189,257	\$ 9,445,132
Investments	9,321,907	7,790,192	23,139,590	159,653	5,643,440	46,054,782
Receivables, net of allowance:						
Taxes	2,730,824	-	-	81,202	461,123	3,273,149
Leases	969,430	-	-	-	-	969,430
Customer accounts	549,720	-	-	-	2,879	552,599
Other receivables	315,528	-	-	-	3,573	319,101
Accrued interest	26,260	15,557	-	2,358	10,583	54,758
Due from other funds	372,631	-	-	-	-	372,631
Due from other governments	22,103	-	-	-	413,778	435,881
Prepaid items	437,344	-	-	-	-	437,344
Total Assets	\$ 18,919,057	\$ 10,826,408	\$ 23,139,590	\$ 305,119	\$ 8,724,633	\$ 61,914,807
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities:						
Accounts payable	\$ 2,654,889	\$ -	\$ 43,265	\$ -	\$ 107,220	\$ 2,805,374
Accrued liabilities	1,215,479	-	-	-	-	1,215,479
Due to other governments	104,154	-	-	-	-	104,154
Customer deposits	67,178	-	-	-	-	67,178
Retainage payable	50,998	-	348,935	-	32,628	432,561
Due to other funds	-	-	-	-	372,631	372,631
Unearned revenue	-	10,003,026	-	-	7,480	10,010,506
Total Liabilities	4,092,698	10,003,026	392,200	-	519,959	15,007,883
Deferred Inflows of Resources:						
Unavailable revenue	593,403	-	-	103,670	3,756	700,829
Leases	936,383	-	-	-	-	936,383
Total Deferred Inflows of Resources	1,529,786	-	-	103,670	3,756	1,637,212
Fund Balances:						
Nonspendable:						
Prepaid items	437,344	-	-	-	-	437,344
Permanent fund	-	-	-	-	12,006	12,006
Restricted:						
Public education and government channels	592,105	-	-	-	-	592,105
Municipal court operations	-	-	-	-	224,699	224,699
Debt service	-	-	-	201,449	-	201,449
Public safety	-	-	-	-	392,786	392,786
Capital projects	-	823,382	22,747,390	-	7,571,427	31,142,199
Assigned:						
Subsequent year's budget appropriation of fund balance	2,604,265	-	-	-	-	2,604,265
Capital projects	588,557	-	-	-	-	588,557
Unassigned	9,074,302	-	-	-	-	9,074,302
Total Fund Balances	13,296,573	823,382	22,747,390	201,449	8,200,918	45,269,712
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,919,057	\$ 10,826,408	\$ 23,139,590	\$ 305,119	\$ 8,724,633	\$ 61,914,807

CITY OF FRIENDSWOOD, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2024

Total Fund Balance, Governmental Funds	\$ 45,269,712
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	131,240,160
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The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	4,157,313
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Some liabilities are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.

Bonds and certificates of obligation payable	(68,840,000)
Notes payable	(1,752,620)
SBITA payable	(152,509)
Compensated absences	(2,019,914)
Accrued interest payable	(217,602)
Unamortized premium on bonds	(2,998,048)

Unavailable revenues in the governmental fund statements is recognized as revenue in the government-wide financial statements.	700,829
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Deferred gain on refunding	(47,227)
Deferred loss on refunding	41,703

Certain other long-term assets and liabilities are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.

Net pension liability	(12,325,473)
Total OPEB liability	(1,486,075)
Deferred outflows and inflows of resources related to the net pension liability	4,935,606
Deferred outflows and inflows of resources related to the total OPEB liability	<u>(300,721)</u>

Net Position of Governmental Activities in the Statement of Net Position	<u>\$ 96,205,134</u>
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CITY OF FRIENDSWOOD, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended September 30, 2024

	General Fund	Coronavirus State Fiscal Recovery Fund	Bond Construction	Formerly Nonmajor Fund Debt Service Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	\$ 19,361,116	\$ -	\$ -	\$ 6,185,194	\$ -	\$ 25,546,310
Sales taxes	10,119,498	-	-	-	2,509,451	12,628,949
Franchise fees and other	2,105,924	-	-	-	-	2,105,924
Fines and forfeitures	1,011,248	-	-	-	74,254	1,085,502
Permits and fees	1,882,151	-	-	-	64,800	1,946,951
Intergovernmental	1,102,449	-	-	-	630,315	1,732,764
Investment income (loss)	769,971	455,612	1,491,401	75,582	289,770	3,082,336
Donations	83,700	-	-	-	172,111	255,811
Miscellaneous	283,582	-	-	-	12,687	296,269
Total Revenues	36,719,639	455,612	1,491,401	6,260,776	3,753,388	48,680,816
Expenditures						
Current:						
General government	7,312,155	-	-	-	53,037	7,365,192
Public safety	21,107,806	-	-	-	13,287	21,121,093
Public works	2,742,022	-	-	-	107,790	2,849,812
Engineering	639,828	-	-	-	-	639,828
Community development	1,387,457	-	-	-	-	1,387,457
Parks and recreation	5,642,966	-	-	-	3,500	5,646,466
Library services	1,443,794	-	-	-	-	1,443,794
Debt service:						
Principal	152,984	-	-	3,177,228	200,781	3,530,993
Interest and other charges	3,006	-	-	2,912,892	22,953	2,938,851
Capital outlay	2,715,713	-	12,284,477	-	1,292,112	16,292,302
Total Expenditures	43,147,731	-	12,284,477	6,090,120	1,693,460	63,215,788
Excess (deficiency) of revenues over (under) expenditures	(6,428,092)	455,612	(10,793,076)	170,656	2,059,928	(14,534,972)
Other Financing Sources (Uses)						
Issuance of SBITAs	212,999	-	-	-	-	212,999
Insurance recoveries	71,342	-	-	-	-	71,342
Transfers in	2,682,431	-	-	-	-	2,682,431
Sale of capital assets	19,040	-	-	-	-	19,040
Total Other Financing Sources (Uses)	2,985,812	-	-	-	-	2,985,812
Net change in fund balances	(3,442,280)	455,612	(10,793,076)	170,656	2,059,928	(11,549,160)
Fund Balances - Beginning, as Previously Reported	16,738,853	367,770	33,540,466	-	6,171,783	56,818,872
Change within financial reporting entity (nonmajor to major fund)	-	-	-	30,793	(30,793)	-
Fund Balances - Ending	\$ 13,296,573	\$ 823,382	\$ 22,747,390	\$ 201,449	\$ 8,200,918	\$ 45,269,712

CITY OF FRIENDSWOOD, TEXAS**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND****BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024**

Net Change in Fund Balances - Total Governmental Funds \$ (11,549,160)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation/amortization expense for the period.

Capital outlay	16,292,302
Depreciation/amortization expense	(6,064,128)

Governmental funds only report the proceeds from the disposal of capital assets and not the difference between the carrying value and the accumulated depreciation of the asset. This is the amount by which the carrying value exceeded the accumulated depreciation. (8,979)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.

Unavailable property tax revenue and other revenues	149,495
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Governmental funds report proceeds from long-term debt as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of long-term debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities.

Debt service principal	3,378,009
SBITA principal	152,984
Proceeds from SBITAs	(212,999)

Contributions are treated as expenditures in the fund based financial statements, but are treated as reductions in the City's net pension/OBEB liability in the statement of net position. This amount is the difference between contributions and net pension/OPEB expense (revenue) for the current fiscal year.

Pension	873,705
OPEB	(32,386)

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

(Increase) decrease in accrued interest	19,565
(Increase) decrease in compensated absences	(769,374)
Amortization of deferred loss on refunding	(6,506)
Amortization of deferred gain on refunding	4,294
Amortization of premium on bonds	368,494

Internal service fund is used by management to charge the cost of fleet management to individual funds. The change in net position of the internal service fund is included in the governmental activities in the statement of activities.

	488,107
Change in Net Position of Governmental Activities	<u><u>\$ 3,083,423</u></u>

CITY OF FRIENDSWOOD, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2024

Page 1 of 2

	Business-Type Activities Enterprise Fund Water and Sewer	Governmental Activities Internal Service
Assets		
Current Assets		
Cash and cash equivalents	\$ 4,525,465	\$ 507,052
Investments	11,676,004	1,307,673
Accounts receivable, net of allowance:		
Customer accounts	4,203,530	-
Accrued interest	23,998	2,273
Prepays and other assets	78,257	-
Restricted investments	4,858,458	-
Total Current Assets	25,365,712	1,816,998
Non-current Assets		
Working capital deposit	659,899	-
Capital Assets:		
Land	1,152,271	-
Construction in progress	26,713,693	-
Water rights	19,716,695	-
Buildings and improvements	775,906	-
Machinery and equipment	17,177,742	6,201,601
Water and sewer systems	76,058,499	-
Accumulated depreciation	(48,836,232)	(3,861,286)
Total Capital Assets	92,758,574	2,340,315
Total Non-current Assets	93,418,473	2,340,315
Total Assets	118,784,185	4,157,313
Deferred Outflows of Resources		
Deferred loss on bond refunding	459,540	-
Deferred outflows - pension related	664,025	-
Deferred outflows - OPEB related	42,325	-
Total Deferred Outflows of Resources	1,165,890	-
Total Assets and Deferred Outflows of Resources	\$ 119,950,075	\$ 4,157,313

CITY OF FRIENDSWOOD, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2024

Page 2 of 2

	Business-Type Activities	Governmental Activities
	Enterprise Fund	
	Water and Sewer	Internal Service
Liabilities		
Current Liabilities		
Accounts payable	\$ 1,512,705	\$ -
Accrued liabilities	143,859	-
Accrued interest	159,009	-
Customer deposits	498,680	-
Retainage payable	301,777	-
Compensated absences	38,103	-
Bonds and other long-term debt payable	3,485,000	-
Total Current Liabilities	6,139,133	-
Non-Current Liabilities		
Compensated absences	152,412	-
Net Pension liability	1,389,573	-
Total OPEB liability	224,251	-
Bonds and other long-term debt payable	48,669,526	-
Total Non-Current Liabilities	50,435,762	-
Total Liabilities	56,574,895	-
Deferred Inflows of Resources		
Deferred gain on issuance of refunding bonds	21,228	-
Deferred inflows - pension related	35,685	-
Deferred inflows of resources for OPEB	87,177	-
Total Deferred Inflows of Resources	144,090	-
Total Liabilities and Deferred Inflows of Resources	56,718,985	-
Net Position		
Net investment in capital assets	45,357,858	2,340,315
Restricted for capital projects	623,948	-
Restricted for debt service	2,890,495	-
Unrestricted	14,358,789	1,816,998
Total Net Position	\$ 63,231,090	\$ 4,157,313



CITY OF FRIENDSWOOD, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

For the Year Ended September 30, 2024

	Business-Type Activities Enterprise Fund	Governmental Activities
	Water and Sewer	Internal Service
Operating Revenues		
Charges for services	\$ 20,049,092	\$ 1,112,395
Miscellaneous	224,093	20,625
Total Operating Revenues	<u>20,273,185</u>	<u>1,133,020</u>
Operating Expenses		
Personnel services	3,170,289	-
Sewer operations	2,250,967	-
Water purchases	2,075,936	-
Repairs and maintenance	943,327	-
Supplies	232,741	-
Other services and charges	1,164,420	-
Depreciation	2,125,838	785,528
Total Operating Expenses	<u>11,963,518</u>	<u>785,528</u>
Operating income	<u>8,309,667</u>	<u>347,492</u>
Non-Operating Revenues (Expenses)		
Investment income	1,352,903	59,312
Gain on disposal of capital assets	-	64,349
Interest expense	(1,625,542)	-
Total Non-Operating Revenues (Expenses)	<u>(272,639)</u>	<u>123,661</u>
Income before transfers	8,037,028	471,153
Transfers in	-	16,954
Transfers out	<u>(2,699,385)</u>	<u>-</u>
Change in net position	5,337,643	488,107
Net Position - Beginning	<u>57,893,447</u>	<u>3,669,206</u>
Total Net Position - Ending	<u>\$ 63,231,090</u>	<u>\$ 4,157,313</u>

CITY OF FRIENDSWOOD, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2024

Page 1 of 2

	Business-Type Activities Enterprise Fund	Governmental Activities
	Water and Sewer	Internal Service
Cash Flows from Operating Activities		
Cash received from customers	\$ 20,952,785	\$ -
Receipts from interfund charges for fleet management	-	1,133,020
Cash payments to suppliers for goods and services	(7,479,081)	-
Cash payments to employees for services	(3,194,540)	-
Net Cash Provided by Operating Activities	10,279,164	1,133,020
Cash Flows from Noncapital Financing Activities		
Transfer in from other funds	-	16,954
Transfers out to other funds	(2,699,385)	-
Net Cash Provided (Used) by Noncapital Financing Activities	(2,699,385)	16,954
Cash Flows from Capital and Related Financing Activities		
Acquisition and construction of property, plant and equipment	(16,907,672)	(540,132)
Disposal of capital assets	-	64,349
Repayment of debt	(3,345,000)	-
Interest paid on debt	(1,977,752)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(22,230,424)	(475,783)
Cash Flows from Investing Activities		
Sale (purchase) of investments	1,475,101	(456,698)
Investment income	1,342,959	57,896
Net Cash Provided (Used) by Investing Activities	2,818,060	(398,802)
Net increase (decrease) in cash and cash equivalents	(11,832,585)	275,389
Cash and Cash Equivalents, Beginning	21,216,508	231,663
Cash and Cash Equivalents, Ending	\$ 9,383,923	\$ 507,052
Reconciliation of Total Cash and Cash Equivalents		
Current assets - cash and cash equivalents	\$ 4,525,465	\$ 507,052
Restricted assets - cash and cash equivalents	4,858,458	-
	\$ 9,383,923	\$ 507,052

CITY OF FRIENDSWOOD, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2024

Page 2 of 2

	Business-type Activities - Enterprise Funds	Governmental Activities
	Water and Sewer	Internal Service
Reconciliation of Operating Income to Net Cash		
Provided (Used) by Operating Activities:		
Operating income	\$ 8,309,667	\$ 347,492
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	2,125,838	785,528
Change in assets, deferred inflows and outflows, and liabilities:		
Decrease (increase) in customer receivable	722,950	-
Decrease (increase) in prepaids and other assets	17,158	-
Decrease (increase) in working capital deposit	(88,015)	-
Decrease (increase) in deferred outflow for pensions	458,246	-
Decrease (increase) in deferred outflow for OPEB	(727)	-
Increase (decrease) in accounts payable	(765,046)	-
Increase (decrease) in accrued liabilities	24,213	-
Increase (decrease) in customer deposits	(43,350)	-
Increase (decrease) in deferred inflows for pensions	30,038	-
Increase (decrease) in deferred inflows for OPEB	(4,611)	-
Increase (decrease) in total OPEB liability	17,703	-
Increase (decrease) in net pension liability	(588,989)	-
Increase (decrease) in compensated absences	64,089	-
Total Adjustments	1,969,497	785,528
Net Cash Provided by Operating Activities	\$ 10,279,164	\$ 1,133,020



CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The City of Friendswood, Texas ("the City") was incorporated on October 15, 1960. The City charter provides for a City Council-City Manager form of government. The Mayor and six Council members are elected from the City at large serving three-year terms. The City Council is the principal legislative body of the City. The City Manager is appointed by a majority vote of the City Council and is responsible to the Council for the administration of all the affairs of the City. The City Manager is responsible for law enforcement, appointment and removal of department directors and employees, supervision and control of all City departments, and preparation of the annual budget. The Mayor resides at meetings of the City Council and can vote. The City provides the following services: public safety, streets, parks and recreation, library, water and sewer, sanitation, planning and zoning, building inspection, code enforcement, and general administrative services.

A. Reporting Entity

The City is an independent political subdivision of the State of Texas governed by an elected six- member Council and Mayor and is considered a primary government. As required by generally accepted accounting principles, these financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. Based on these considerations, the West Ranch Management District and Friendswood Downtown Economic Development Corporation have been included in the City's reporting entity as discretely presented component units. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Consideration regarding the potential for inclusion of other entities, organizations, or functions in the City's financial reporting entity is based on criteria prescribed by general accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and it is financial independent of other state and local governments. Additional prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable; and considerations pertaining to other organizations for which the nature and significance of the relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The West Ranch Management District ("the District"), a discretely presented component unit, was created under Section 59, Article XVI of the Texas Constitution added by an Act of the 79th Legislature of the State of Texas, effective June 17, 2005, in accordance with the Texas Water Code, Chapter 54. The District operates in accordance with Chapters 3837, Texas Special District Local Laws Code, Chapters 49 and 54 of the Texas Water Code and Chapter 375 of the Texas Local Government Code, and is subject to the continuing supervision of the Texas Commission on Environmental Quality. The District was created to promote and encourage employment and the public welfare within the District. The affairs of the District are managed by a Board of Directors composed of persons appointed by the City Council. The City is financially accountable for the District because City Council must approve any debt issuances. Complete financial statements from the component may be obtained at the District's administrative office.

The Friendswood Downtown Economic Development Corporation ("FDEDC") was incorporated August 1, 2016 as a nonprofit economic development corporation under the Development Corporation Act. The citizens of Friendswood voted to pass a one- half cent sales tax dedicated to support and enhance the welfare and prosperity of the citizens of the City and of this State by promotion of economic development and growth by encouraging the development of new business enterprises and the retention or expansion of existing business enterprises.

CITY OF FRIENDSWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1. Summary of Significant Accounting Policies (continued)

A. Reporting Entity (continued)

To serve this purpose, the Corporation shall have the authority and power of a Type B corporation to undertake projects as described in Subchapter C of Chapter 501 of the Local Government Code and Chapter 505 of the Local Government Code, including undertaking projects as authorized by law, including but not limited to projects to promote new or expanded business enterprises in the downtown area as defined by the City of Friendswood Downtown District Map, 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 for any of the above-described projects. A separate governing board oversees FDEDC, which is appointed by Friendswood City Council, and consists of members of City Council, City's management, and individuals from the community. The City can remove appointed board members and approves the FDEDC's budget. The FDEDC is reported as a discretely presented component unit because the governing body is not identical to the governing body of the City, the FDEDC does not solely serve the City, and the City has the ability to impose its will on FDEDC. Complete financial statements of the FDEDC may be obtained by contacting FDEDC's administration office.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financial accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operations or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenue.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considered revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including subscription-based technology arrangements (SBITA) liabilities, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

Property taxes, franchise taxes, sales taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and, accordingly, have been recognized as revenue of the current fiscal period. All of revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Coronavirus State and Local Fiscal Recovery Fund** is used to account for federal funds related to the fiscal recovery of Coronavirus. Funds will be used for water and sewer infrastructure projects.

The **Bond Construction Fund** is used to account for the construction of public facilities, and park, street and drainage improvements that are funded by the proceeds from Permanent Improvement Bonds.

The **Debt Service Fund** is used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and related costs.

Other governmental funds is a summarization of all the non-major governmental funds.

The City reports the following major enterprise fund:

The **Water and Sewer Fund** is used to account for the activities of the City's water and wastewater operations.

Additionally, the City reports the following fund type:

The **Internal Service Fund** is used to account for fleet management services provided to other departments of the City on a cost reimbursement basis.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenue reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water and Sewer enterprise fund and of the City's internal service fund are charges to customers for sales and services. Operating expenses for the enterprise fund and internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance

Cash and Investments

Cash and investments include cash on hand, deposits with financial institutions, short-term investments in a state-managed public funds investment pool account (TexPool), and a privately managed public funds investment pool (Texas Class). Other investments consist mainly of U.S. government treasury bills, treasury notes and other U.S. government obligations. Restricted cash and investments are assets restricted for specific use. Restricted includes cash deposits with financial institutions and investment pools.

The City maintains a pooled cash and investments account for all funds of the City. Each fund's positive equity in the pooled cash account is presented as "cash and investments" in the financial statements. Negative equity balances are reclassified and are reflected as interfund accounts payable. Interest income and interest expense are allocated monthly to each respective individual fund based on their representative fund balances.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments for the City are reported at fair value, except for the position in investment pools. The City's investment in pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

TexPool and Texas Class have a redemption notice period of one day and may redeem daily. The investment pool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

Property Taxes

All trade and property tax receivables are shown net of an allowance for uncollectible accounts. Management estimates an allowance for trade accounts receivable based on past experience, historical losses, and other pertinent factors.

The City's property taxes are levied annually in October on the basis of the Appraisal District's assessed values as of January 1 of that calendar year. Appraised values are established by the Appraisal District at market value and assessed at 100% of appraised value less exemptions. The City's property taxes are billed and collected by Galveston County. Such taxes are applicable to the fiscal year in which they are levied and become delinquent with an enforceable lien on property on February 1 of the subsequent calendar year.

Property taxes are prorated between operations and debt service based on rates adopted for the year of the levy. For the current year, the City levied property taxes of \$0.500728 per \$100 of assessed valuation that were prorated between operations and debt service in the amounts of \$0.379450 and \$0.121278, respectively. The resulting tax levies were approximately \$19.5 and \$6.2 million for operations and debt service, respectively, based on a total taxable valuation of approximately \$5.1 billion for the 2023 tax year.

West Ranch Management District bond resolutions require that the District levy and collect an ad valorem debt service tax sufficient to pay interest and principal on bonds when due. During the year ended July 31, 2024, the District levied an ad valorem tax at the rate of \$0.1450 per \$100 of assessed valuation, which resulted in tax levy of \$1.2 million on the taxable valuation of approximately \$820.3 million for the 2023 tax year.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance (continued)

Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans"). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The City applies the consumption method in accounting for prepaid items in the governmental funds.

Restricted Assets

Certain proceeds of the City's enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

Contract with West Ranch Management District

The District approved a contract with the City effective August 15, 2005, as amended. Under the terms of the contract, the District is to pay for construction of water distribution, sanitary sewer, drainage, transportation, education and recreation facilities to serve the District.

The District shall be the owner of the system until the system is completed, approved by the City and conveyed to it, at which time ownership will vest in the City. The District will own and operate these facilities to serve the District. Pursuant to the contract, the District shall have a security interest therein until all bonds issued by the District are retired. West Ranch Management District's fiscal year ended July 31, 2024.

Capital Assets

Capital assets, which include property, plant, equipment, infrastructure, and water rights, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated historical cost if actual historical cost is not available. The City has established a SBITA recognition threshold of \$100,000. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date. The City's water rights have an indefinite life.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Note 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance (continued)

Capital Assets (continued)

The City’s property, plant, equipment, and right-to-use SBITA assets are depreciated/amortized using the straight-line method over the following useful lives:

Right-to-use SBITA asset	Subscription Term
Buildings and improvements	20-50 years
Machinery and equipment	5-10 years
Infrastructure	40-50 years
Water and sewer system	40-50 years

The West Ranch Management District’s capital assets are depreciated using the straight-line method over estimated useful lives of 10 to 45 years.

Leases

The City is a lessor for noncancellable lease agreements. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Compensated Absences

The City’s employees earn vacation leave, which may either be taken or accumulated, up to certain amounts, until paid upon resignation or retirement. All vacation leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance (continued)

Bonds Payable

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance cost are expenses in the period incurred.

Subscription-Based Information Technology Arrangements

The City is under a contract for SBITA for governmental software. The agreement/contract is noncancellable and the City recognizes a SBITA liability and an intangible right-to-use SBITA asset in the government-wide financial statements. The City recognizes SBITA liabilities with an initial, individual value of \$100,000 or more.

At the commencement of the SBITA, the City initially measures the SBITA liability at the present value of payments expected to be made during the SBITA term. Subsequently, the SBITA liability is reduced by the principal portion of SBITA payments made. The SBITA asset is initially measured as the initial amount of the SBITA liability, adjusted for payments made at or before the SBITA commencement date, plus certain initial direct costs. Subsequently, the SBITA asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to SBITA include how the City determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) SBITA term, and (3) SBITA payments.

- The City uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The SBITA term includes the noncancellable period of the SBITA and payments included in the measurement of the SBITA liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability.

SBITA assets are reported with other capital assets and SBITA liabilities are reported with long-term debt on the statement of net position.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting in this category:

- Deferred loss on refunding debt - A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance (continued)

Deferred Outflows/Inflows of Resources (continued)

- Deferred outflows of resources for pension - Reported in the government-wide financial statement of net position, this deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of 1) differences between projected and actual earnings on pension plan investments; 2) changes in actuarial assumptions; 3) differences between expected and actual actuarial experiences; and 4) changes in the City's proportional share of pension liabilities. The deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The deferred outflows resulting from differences between projected and actual earnings on pension plan investments will be amortized over a closed five year period. The remaining pension related deferred outflows will be amortized over the expected remaining service lives of all employees five year period.
- Deferred outflows of resources for other post-employment benefits (OPEB) - Reported in the government wide financial statement of net position, these deferred outflows result from OPEB plan contributions made after the measurement date of the total OPEB liability and the results of changes in assumptions and other inputs. The deferred outflows of resources resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the next fiscal year. The other OPEB related outflow will be amortized over the expected remaining service lives of all employees (active and inactive employees) who are provided with OPEB benefits.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has the following items that qualify for reporting in this category:

- Deferred inflows of resources for unavailable revenues - Reported only in the governmental funds balance sheet, unavailable revenues arise under the modified accrual basis of accounting. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Deferred inflows of resources for leases - This deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.
- Deferred inflows of resources for pension - Reported in the government wide financial statement of net position, these deferred inflows result primarily from changes in actuarial assumptions. These pension related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan.
- Deferred inflows of resources for gain on issuance of refunding bonds - Reported in the government wide financial statement of net position, these deferred inflows result primarily from differences from the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred inflows of resources for OPEB - Reported in the government wide financial statement of net position, this deferred inflow results primarily from 1) changes in actuarial assumptions; and 2) differences between expected and actual actuarial experiences. These OPEB related deferred inflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the OPEB plans.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance (continued)

Pension

For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, City specific information about its Fiduciary Net Position in the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB)

The City provides its retirees the opportunity to maintain health insurance coverage by participating in the City's insurance plan. The City reports the total liability for this plan on the government-wide and proprietary fund financial statements. The actual cost recorded in the governmental fund financial statements is the cost of the health benefits incurred on behalf of the retirees less the premiums collected from the retirees. Information regarding the City's total liability for this plan is obtained through a report prepared by Gabriel Roeder Smith & Company, the City's third-party actuary, in compliance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Additionally, the City participates in a defined-benefit group-term life insurance plan, both for current and retired employees, administered by the Texas Municipal Retirement System (TMRS). The City reports the total liability for this plan on the government-wide and proprietary fund financial statements. Information regarding the City's total OPEB liability is obtained from TMRS through a report prepared for the City by TMRS' consulting actuary, Gabriel Roeder Smith & Company, in compliance with GASB Statement No. 75.

Fund Balance

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Non-spendable – includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes prepaid items and the fund balance of the City's permanent fund.

Restricted – includes 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.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the City through formal action in an open meeting of the highest level of decision making authority. Committed fund balance is reported pursuant to resolution passes by the City Council.

Assigned – includes 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. At September 30, 2024, the City's assigned fund balance included amounts assigned for encumbrances and capital projects.

CITY OF FRIENDSWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance (continued)

Fund Balance (continued)

Unassigned – includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

When both restricted and unrestricted fund balances are available for use, it is the City's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications are available.

The City has established a minimum fund balance policy whereby the City's unassigned general fund balance will be maintained at levels sufficient to protect the City's creditworthiness, as well as its financial position, from unforeseeable emergencies. The City will strive to maintain the unassigned general fund balance at a minimum of 90 days of prior year audited operating expenditures.

Net Position

Government-Wide Financial Statements:

The Statement of Net Position includes the following categories of net position:

Net investment in capital assets – the component unit of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, net of premiums and discounts, that is directly attributable to the acquisition, construction or improvement of these capital assets.

Restricted – Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Unrestricted – the difference between assets, deferred outflows and inflows, and liabilities that are not reported in any of the classifications above.

Use of Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ materially from those estimates.

Note 1. Summary of Significant Accounting Policies (continued)

E. Implementation of New Accounting Standards

The following GASB pronouncements were effective during fiscal year 2024.

GASB issued Statement No. 99, *Omnibus 2022*, in April 2022. This Statement was issued to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial reporting for financial guarantees. The requirements of this statement had various effective dates and specific provisions were implemented prior to fiscal year 2024. The remaining requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The remaining requirements of this statement do not apply and therefore do not have a material impact on the financial statements.

GASB issued Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*, in June 2022. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The remaining requirements of this statement do not apply and therefore do not have a material impact on the financial statements.

GASB issued Implementation Guide 2021-1, *Implementation Guidance Update – 2021*, in May 2021. The primary objective of this Implementation Guide is to provide guidance that clarifies, explains, or elaborates on GASB Statements. The requirements of this Implementation Guide had various effective dates and specific provisions were implemented prior to fiscal year 2024. The remaining requirement, an amendment to Question 7.9.8 in Implementation Guide 2015-1 effective for reporting periods beginning after June 15, 2023, requires governments to capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. The remaining requirements of this statement do not apply and therefore do not have a material impact on the financial statements.

GASB issued Implementation Guide 2023-1, *Implementation Guidance Update – 2023*, in June 2023. The primary objective of this Implementation Guide is to provide guidance that clarifies, explains, or elaborates on GASB Statements. This Implementation Guide amends Implementation Guide No. 2019-3, *Leases*, Question 4.16, and Implementation Guide No. 2021-1, *Implementation Guidance Update—2021*, Question 4.13. The requirements of this Implementation Guide are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The remaining requirements of this statement do not apply and therefore do not have a material impact on the financial statements.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 2. Cash and Investments

Under provisions of state and local statutes, the City’s investment policies, and provisions of the City’s depository contract with an area financial institution, the City is authorized to place available deposits and investments in the following:

1. Obligations of the U.S., it’s agencies and instrumentalities;
2. Certificates of Deposit issued by state and national banks or savings or loan associations domiciled in this state that are guaranteed or incurred by the Federal Deposit Insurance Corporation or collateralized in accordance with Section 2256.010, the Texas Government Code, in face amounts not to exceed \$100,000;
3. No-load money market mutual funds; and
4. TexPool and Texas CLASS.

The City Council has adopted a written investment policy regarding the investments of its funds as defined by the Public Funds Investment Act of 1995 (Chapter 2256, Texas Government Code). The investments of the City are in compliance with the Council’s investment policies. The City did not have any derivative investment products during the current year. All significant legal and contractual provisions for investments were complied with during the year.

At September 30, 2024, the carrying amount of the City and Friendswood Downtown Economic Development Corporation’s deposits was \$15,296,718 and the bank balance of \$15,536,787.

As of September 30, 2024, the City and Friendswood Downtown Economic Development Corporation held the following investments.

	Reported Value of Investments	Weighted Average Maturity (Days)
Investment Pools:		
TexPool	\$ 7,586,747	26
Texas CLASS	1,492,261	36
Texas CLASS Government	47,999,316	12
Total Investment Pools	<u>57,078,324</u>	
Debt Securities:		
Federal Farm Credit Bank	2,495,775	83
Federal Home Loan Bank	3,501,465	292
Federal Home Loan Mortgage Corporation	476,954	437
Federal National Mortgage Association	989,257	109
United States Treasury Note	1,460,341	360
Total Debt Securities	<u>8,923,792</u>	
Total Investments	<u>\$ 66,002,116</u>	

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The valuation techniques used in the fair value measurement are based on quoted market closing prices for Level 2 inputs.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 2. Cash and Investments (continued)

The City has the following recurring fair value measurements as of September 30, 2024:

	Fair Value /			
	Amortized Cost	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Investment Securities:				
Federal Farm Credit Bank	\$ 2,495,775	\$ -	\$ 2,495,775	\$ -
Federal Home Loan Bank	3,501,465	-	3,501,465	-
Federal Home Loan Mortgage Corp.	476,954	-	476,954	-
Federal National Mortgage Assoc.	989,257	-	989,257	-
United States Treasury Note	1,460,341	-	1,460,341	-
Total Investment Securities	\$ 8,923,792	\$ -	\$ 8,923,792	\$ -

The City invests in Texas Local Government Investment Pool (TexPool), which was created under the Interlocal Cooperation Act, Texas Government Code Ann. Chapter 791 and the Texas Public Funds Investment Act. The Texas Treasury Safekeeping Trust Company (“the Trust”) is trustee of TexPool and is a limited purpose trust company authorized pursuant to Texas Government Code Ann. Section 404.103 for which the Texas State Comptroller is sole officer, director and shareholder. The advisory board of TexPool is composed of members appointed pursuant to the requirements of the Texas Public Funds Investment Act.

The City invests in Texas CLASS Investment Pool which was established in 1996 pursuant to the Texas Public Funds Investment Act. The pool is governed by a 7-member board of trustees, who are elected by pool participants. The Cutwater Investor Services Corp. serves as the pools program administrator and Wells Fargo Bank Texas, NA, serves as custodian.

Interest Rate Risk. In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the City’s deposits may not be returned. State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. As of September 30, 2024, all of the City’s cash deposits with financial institutions were collateralized with securities held by the pledging financial institution in the City’s name.

Credit Risk

Credit Risk. It is the City’s policy to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. The City’s investments as of September 30, 2024, were rated as follows:

Investment Type:	Credit Quality Rating	Rating Agency
Investment Pools:		
Texas CLASS	AAAm	Standard & Poor's
Texas CLASS Government	AAAm	Standard & Poor's
TexPool	AAAm	Standard & Poor's
Debt Securities:		
Federal Home Loan Mortgage Corp.	Aaa	Moody's Investor Service
Federal Home Loan Bank	Aaa	Moody's Investor Service
Federal Farm Credit Bank	Aaa	Moody's Investor Service
Federal National Mortgage Association	Aaa	Moody's Investor Service

CITY OF FRIENDSWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 3. Receivables and Deferred Inflows of Resources

Receivables as of September 30, 2024 for the City's individual major funds and nonmajor funds in the aggregate including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Funds			Proprietary Fund	Total
	General	Debt Service	Nonmajor	Water and Sewer	
Receivables:					
Property taxes	\$ 318,511	\$ 82,134	\$ -	\$ -	\$ 400,645
Penalties and interest	166,571	34,150	-	-	200,721
Sales tax	1,858,045	-	461,123	-	2,319,168
Franchise taxes	534,038	-	-	-	534,038
Customer accounts	437,217	-	2,879	4,482,689	4,922,785
Court fines	798,405	-	-	-	798,405
Leases	969,430	-	-	-	969,430
Other	315,528	-	3,573	-	319,101
Gross receivables	5,397,745	116,284	467,575	4,482,689	10,464,293
Less: allowance for uncollectibles	(832,243)	(35,082)	-	(279,159)	(1,146,484)
Net Total Receivables	\$ 4,565,502	\$ 81,202	\$ 467,575	\$ 4,203,530	\$ 9,317,809

Governmental funds reported deferred inflows of resources in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred inflows of resources for unavailable revenues reported in the governmental funds were as follows:

	Deferred Inflows of Resources
General Fund:	
Delinquent property taxes	\$ 311,786
Property tax penalties and interest	100,990
Court fines	159,681
Grants	12,780
Leases	936,383
Miscellaneous	8,166
Total General Fund	1,529,786
Nonmajor Funds:	
Delinquent property taxes	88,039
Property tax penalties and interest	15,631
Court fines	3,756
Total Nonmajor Funds	107,426
Total Governmental Funds	\$ 1,637,212

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 4. Capital Assets

Capital assets activity for the primary government for the fiscal year ended September 30, 2024, is as follows:

Governmental Activities	Beginning Balance	Increases	Reclassification/ Decreases	Ending Balance
Capital Assets, Not Being Depreciated/Amortized:				
Land	\$ 32,720,334	\$ -	\$ -	\$ 32,720,334
Construction in progress	18,801,194	10,054,016	(11,660,908)	17,194,302
Total Capital Assets, Not Being Depreciated/Amortized	51,521,528	10,054,016	(11,660,908)	49,914,636
Capital Assets, Being Depreciated/Amortized:				
Buildings and improvements	46,853,189	150,286	7,705,576	54,709,051
Machinery and equipment	24,483,767	1,371,468	(233,703)	25,621,532
Infrastructure	105,214,782	5,059,121	3,955,332	114,229,235
Right-to-use SBITA asset	176,744	212,999	(176,744)	212,999
Total Capital Assets, Being Depreciated/Amortized	176,728,482	6,793,874	11,250,461	194,772,817
Less Accumulated Depreciation/Amortization for:				
Buildings & improvements	(24,795,207)	(1,392,977)	-	(26,188,184)
Machinery and equipment	(15,241,536)	(2,370,532)	209,269	(17,402,799)
Infrastructure	(64,518,464)	(2,939,546)	-	(67,458,010)
Right-to-use SBITA asset	(88,127)	(146,602)	176,744	(57,985)
Total Accumulated Depreciation/Amortization	(104,643,334)	(6,849,657)	386,013	(111,106,978)
Total Capital Assets - Being Depreciated/Amortized	72,085,148	(55,783)	11,636,474	83,665,839
Governmental Capital Assets, Net	\$ 123,606,676	\$ 9,998,233	\$ (24,434)	\$ 133,580,475

Business-type Activities	Beginning Balance	Increases	Reclassification/ Decreases	Ending Balance
Capital Assets, Not Being Depreciated:				
Land	\$ 1,152,271	\$ -	\$ -	\$ 1,152,271
Water rights	19,716,695	-	-	19,716,695
Construction in progress	19,007,098	16,886,734	(9,180,139)	26,713,693
Total Capital Assets, Not Being Depreciated	39,876,064	16,886,734	(9,180,139)	47,582,659
Capital Assets, Being Depreciated:				
Buildings and improvements	683,906	-	92,000	775,906
Machinery and equipment	7,934,769	154,834	9,088,139	17,177,742
Water and sewer system	76,058,499	-	-	76,058,499
Total Capital Assets, Being Depreciated	84,677,174	154,834	9,180,139	94,012,147
Less Accumulated Depreciation for:				
Buildings and improvements	(384,814)	(19,757)	-	(404,571)
Machinery and equipment	(5,517,462)	(250,642)	-	(5,768,104)
Water and sewer system	(40,808,118)	(1,855,439)	-	(42,663,557)
Total Accumulated Depreciation	(46,710,394)	(2,125,838)	-	(48,836,232)
Total Capital Assets - Being Depreciated	37,966,780	(1,971,004)	9,180,139	45,175,915
Business-type Capital Assets, Net	\$ 77,842,844	\$ 14,915,730	\$ -	\$ 92,758,574

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 4. Capital Assets (continued)

Capital assets activity for the discretely presented component units for the fiscal year ended September 30, 2024, is as follows:

Component Unit	Beginning Balance	Increases	Reclassification/ Decreases	Ending Balance
Capital Assets, Not Being Depreciated:				
Land	\$ 7,695,748	\$ -	\$ -	\$ 7,695,748
Construction in progress	505,174	1,363,429	-	1,868,603
Total Capital Assets, Not Being Depreciated	8,200,922	1,363,429	-	9,564,351
Capital Assets, Being Depreciated:				
Water production and distribution facilities	483,467	-	-	483,467
Total Capital Assets, Being Depreciated	483,467	-	-	483,467
Less Accumulated Depreciation for:				
Water production and distribution facilities	(138,028)	(10,745)	-	(148,773)
Total Accumulated Depreciation	(138,028)	(10,745)	-	(148,773)
Total Capital Assets - Being Depreciated	345,439	(10,745)	-	334,694
Component Unit Capital Assets, Net	\$ 8,546,361	\$ 1,352,684	\$ -	\$ 9,899,045

Depreciation/Amortization

Depreciation/amortization expense was charged to functions/programs of the City as follows:

	Depreciation/ Amortization Expense
Primary Government	
Governmental activities:	
General government	\$ 818,593
Public safety	1,342,433
Public works	3,275,220
Community development	20,562
Parks and recreation	607,321
Capital assets held by the City's internal service fund are charged to the various functions based on their usage	785,528
Total Governmental activities	6,849,657
Business-type activities:	
Water and sewer	2,125,838
Total Business-type activities:	2,125,838
Total Primary Government	\$ 8,975,495

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 4. Capital Assets (continued)

Construction Commitments

The City has active construction projects as of September 30, 2024. At year end, the City's commitments with contractors were as follows:

Projects	Construction Commitment	Construction in Progress	Remaining Commitment
Governmental funds:			
Parks Master Plan	\$ 146,200	\$ 132,902	\$ 13,298
Blackhawk Building Renovation	2,518,013	2,518,013	-
Blackhawk Blvd Reconstruction	2,140,672	1,044,850	1,095,822
Fire Station #2	4,653,868	4,651,309	2,559
Utility Relocation at Clear Creek Utility Bridge	224,200	224,200	-
Deepwood Flood Control	251,369	214,737	36,632
Friendswood Regional Detention Basin	8,000,000	8,000,000	-
Access Control Project	87,574	43,787	43,787
Ambulance Chassis- 2024 Ford F 450 Diesel	318,451	94,751	223,700
Annalea Neighborhood IMP CDBG-MIT	117,858	37,373	80,485
Ground Water Storage Tank @WP#4 CDBT-MIT	116,266	36,866	79,400
Blackhawk Phase II Pkg C	379,983	189,644	190,339
Council Chamber Upgrade	62,895	5,870	57,025
	<u>19,017,349</u>	<u>17,194,302</u>	<u>1,823,047</u>
Enterprise funds:			
Southeast Transmission Water Line Settlement	\$ 20,489,888	\$ 8,654,072	\$ 11,835,816
Lift Station Mitigation Program	4,907,124	4,689,790	217,334
Lift Station Improvement Program	264,272	231,460	32,812
Water Systems Improvements	1,962,358	1,733,898	228,460
2023 Tank Rehabilitation Project	1,918,376	1,290,938	627,438
Fire Station #2	126,483	126,483	-
Blackhawk WWTP Aeration	6,997,920	6,997,920	-
Blackhawk Building Construction	2,837,098	2,604,412	232,686
Blackhawk Boulevard	311,647	311,647	-
Blackhawk Phase II Pkg C	130,767	73,073	57,694
	<u>39,945,933</u>	<u>26,713,693</u>	<u>13,232,240</u>
Component unit:			
FDEDC FM 518 Illumination	\$ 2,583,127	\$ 1,868,603	\$ 714,524
	<u>2,583,127</u>	<u>1,868,603</u>	<u>714,524</u>
Total Commitments	<u>\$ 61,546,409</u>	<u>\$ 45,776,598</u>	<u>\$ 15,769,811</u>

The remaining commitment amounts were encumbered at year end. The encumbrances and related appropriation lapse at the end of the fiscal year, but they are re-appropriated and become a part of the subsequent year's budget because performance under the executory contract is expected in the next year. At year end, the amount of significant encumbrances expected to be honored upon performance by the vendors in the next year were \$2,604,265 for General Fund.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 4. Capital Assets (continued)

The calculation of Net Investment in Capital Assets is as follows:

	Governmental	Business-type	
	Activities	Activities	Total
Capital Assets, Net of Depreciation/Amortization	\$ 133,580,475	\$ 92,758,574	\$ 226,339,049
Less:			
General obligation bonds	(68,840,000)	(32,545,000)	(101,385,000)
Certificates of obligation	-	(15,150,000)	(15,150,000)
Bond issuance premiums/discounts	(2,998,048)	(4,459,526)	(7,457,574)
Deferred gain on refunding	(47,227)	(21,228)	(68,455)
Notes payable	(1,752,620)	-	(1,752,620)
Subscriptions payable	(152,509)	-	(152,509)
Capital-related payables	(392,200)	(542,960)	(935,160)
Plus:			-
Deferred loss on refunding	41,703	459,540	501,243
Unspent bond funds	23,139,590	4,858,458	27,998,048
Net Investment in Capital Assets	\$ 82,579,164	\$ 45,357,858	\$ 127,937,022

Note 5. Long-term Debt

The City issues a variety of long-term debt instruments in order to acquire and/or construct major capital facilities and equipment for governmental and business-type activities. These instruments include general obligation bonds, certificates of obligation, revenue bonds, and notes payable. These debt obligations are secured by either future tax revenue, water and sewer system revenue, or liens on property and equipment. Debt obligations that are intended to be repaid from water and sewer system revenue have been recorded as business-type activities. All other long-term obligations of the City are considered to be governmental type activities.

Federal Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or are not performed correctly, a substantial liability to the City could result. The City periodically engages an arbitrage consultant to perform the calculations in accordance with the rules and regulations of the IRS. There was no liability for arbitrage recorded as of year-end.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 5. Long-term Debt (continued)

Bonds Payable and Certificates of Obligation

The following schedule summarizes the terms of the City's general obligation bonds, combination tax and revenue bonds, and certificates of obligation outstanding and their corresponding allocations to the governmental and business-type activities at September 30, 2024:

General Obligation Bonds:	Original Issue Amount	Final Maturity	Interest Rates	Governmental Activities	Business-Type Activities
2014 General Obligation Refunding	\$ 8,805,000	2028	2.0% - 4.0%	\$ 950,000	\$ 3,075,000
2015 General Obligation Refunding	9,595,000	2030	2.0% - 3.0%	5,425,000	-
2016 General Obligation Permanent Improvement and Refunding	19,095,000	2031	2.0% - 5.0%	6,380,000	5,860,000
2016A General Obligation Refunding	9,765,000	2034	2.0% - 4.0%	-	6,215,000
2017 General Obligation Bonds	5,605,000	2031	2.0% - 4.0%	3,465,000	-
2020 General Obligation and Refunding Bonds	10,465,000	2050	2.0% - 4.0%	8,985,000	-
2021 General Obligation and Refunding Bonds	16,235,000	2051	2.375% - 4.0%	13,860,000	-
2023 General Obligation Bonds	29,775,000	2053	4.0% - 5.0%	29,775,000	-
Total General Obligation Bonds				68,840,000	15,150,000
Revenue Bonds:					
2016 Waterworks and Sewer System	5,735,000	2036	2.0% - 4.0%	-	3,855,000
2018 Waterworks and Sewer System	20,170,000	2038	4.0% - 5.0%	-	16,470,000
2021 Waterworks and Sewer System	13,690,000	2041	3.0% - 4.0%	-	12,220,000
Total Revenue Bonds				-	32,545,000
Total				\$ 68,840,000	\$ 47,695,000

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 5. Long-term Debt (continued)

Bonds Payable and Certificates of Obligation (continued)

Annual debt service requirements for the City's bonds and revenue bonds are as follows:

Fiscal Year	Governmental Activities		Business-type Activities		Total
	Principal	Interest	Principal	Interest	
2025	\$ 2,840,000	\$ 2,663,788	\$ 3,485,000	\$ 1,837,125	\$ 10,825,913
2026	2,965,000	2,555,988	3,685,000	1,687,950	10,893,938
2027	3,085,000	2,438,997	3,760,000	1,528,000	10,811,997
2028	3,210,000	2,312,388	3,930,000	1,362,225	10,814,613
2029	3,345,000	2,179,613	4,220,000	1,180,400	10,925,013
2030-2034	13,420,000	8,888,095	16,240,000	3,629,500	42,177,595
2035-2039	10,835,000	6,507,020	10,570,000	1,083,975	28,995,995
2040-2044	9,905,000	4,581,336	1,805,000	54,525	16,345,861
2045-2049	11,165,000	2,695,927	-	-	13,860,927
2050-2054	8,070,000	619,377	-	-	8,689,377
	<u>\$ 68,840,000</u>	<u>\$ 35,442,529</u>	<u>\$ 47,695,000</u>	<u>\$ 12,363,700</u>	<u>\$ 164,341,229</u>

Changes in the City's long-term liability activity for the year ended September 30, 2024, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Primary Government					
Governmental activities:					
General obligation bonds	\$ 71,325,000	\$ -	\$ (2,485,000)	\$ 68,840,000	\$ 2,840,000
Premium on bond issuance	3,366,542	-	(368,494)	2,998,048	-
Notes payable	2,645,629	-	(893,009)	1,752,620	585,639
SBITA payable	92,494	212,999	(152,984)	152,509	55,533
Compensated absences	1,250,540	7,165,767	(6,396,393)	2,019,914	403,983
Governmental Activity					
Long-term Liabilities	<u>\$ 78,680,205</u>	<u>\$ 7,378,766</u>	<u>\$ (10,295,880)</u>	<u>\$ 75,763,091</u>	<u>\$ 3,885,155</u>
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type Activities:					
Revenue bonds	34,120,000	\$ -	\$ (1,575,000)	\$ 32,545,000	\$ 1,645,000
General obligation bonds	16,920,000	-	(1,770,000)	15,150,000	1,840,000
Premium on bond issuance	4,861,781	-	(402,255)	4,459,526	-
Compensated absences	126,426	394,584	(330,495)	190,515	38,103
Business-type Activity					
Long-term Liabilities	<u>\$ 56,028,207</u>	<u>\$ 394,584</u>	<u>\$ (4,077,750)</u>	<u>\$ 52,345,041</u>	<u>\$ 3,523,103</u>
Total Primary Government	<u>\$ 134,708,412</u>	<u>\$ 7,773,350</u>	<u>\$ (14,373,630)</u>	<u>\$ 128,108,132</u>	<u>\$ 7,408,258</u>

The compensated absences, net pension liability and total OPEB liabilities attributable to the governmental activities will be liquidated primarily by the General Fund.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 5. Long-term Debt (continued)

West Ranch Management District

The following schedule summarizes the terms of the West Ranch Management District's general obligation bonds at July 31, 2024:

General Obligation Bonds:	Amounts Outstanding	Interest Rates	Range of Maturities	Callable Date *
Road Series 2014	\$ 1,710,000	2.50% - 3.75%	2023-2040	September 1, 2022
Series 2015	3,145,000	2.950% - 4.125%	2023-2030	September 1, 2023
Series 2016	2,080,000	3.00% - 4.00%	2031-2040	September 1, 2024
Refunding Series 2016	410,000	2.00% - 4.00%	2023-2026	September 1, 2024
Series 2020	8,485,000	2.00% - 4.00%	2023-2040	September 1, 2025
Refunding Series 2016	1,455,000	2.00% - 4.00%	2023-2040	September 1, 2025
Total General Obligation Bonds	\$ 17,285,000			

* Or any date thereafter, callable at par plus accrued interest to the date of redemption.

Annual debt service requirements for the District's bonds are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 930,000	\$ 497,763	\$ 1,427,763
2026	970,000	461,806	1,431,806
2027	1,005,000	426,238	1,431,238
2028	1,065,000	393,396	1,458,396
2029	1,110,000	361,152	1,471,152
2030-2034	5,020,000	1,338,149	6,358,149
2035-2039	4,990,000	683,265	5,673,265
2040-2041	2,195,000	65,143	2,260,143
	\$ 17,285,000	\$ 4,226,912	\$ 21,511,912

The District's bonds are payable from the proceeds of an ad valorem tax levied upon all property within the District subject to taxation, without limitation as to rate or amount.

Changes in the discretely presented component units' long-term liabilities for the year end July 31, 2024, are as follows:

West Ranch Management District	Beginning Balance	Increase	Decrease	Ending Balance	Due Within One Year
Component Unit					
General obligation bonds	\$ 18,185,000	\$ -	\$ (900,000)	\$ 17,285,000	\$ 930,000
Discount on bonds	(201,126)	-	11,364	(189,762)	-
Premium on bonds	58,047	-	(9,625)	48,422	-
Total	\$ 18,041,921	\$ -	\$ (898,261)	\$ 17,143,660	\$ 930,000

At July 31, 2024, the District had \$3,775,000 of unlimited tax bonds and recreational facilities' bonds authorized, but unissued, for the purposes of acquiring, constructing and improving recreational facilities, transportation, education, and the water, sanitary sewer and drainage systems within the District.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 5. Long-term Debt (continued)

Defeasance of Bonds

The City defeased certain bonds by placing the proceeds of new bonds in an irrevocable trust to provide future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the City’s financial statements. On September 30, 2024, the City has no bonds considered defeased that were outstanding.

Notes Payable

The City has multiple agreements for the acquisition and use of various machinery and equipment.

The following is a summary of future notes payments due on this machinery and equipment:

Fiscal Year	Principal	Interest
2025	\$ 585,639	\$ 58,242
2026	573,838	39,093
2027	593,143	19,888
Total	<u>\$ 1,752,620</u>	<u>\$ 117,223</u>

Pledged Revenues

On February 1, 2016, the City issued \$5,735,000 in Waterworks and Sewer System Revenue Bonds, Series 2016. On December 3, 2018, the City issued \$20,170,000 in Waterworks and Sewer System Revenue Bonds, Series 2018. On February 4, 2021, the City issued \$13,690,000 in Water and Sewer System Revenue Bonds, Series 2021. These bonds represent special obligations of the City and are payable solely from a first lien on and pledge of the net revenues of the City’s waterworks and sanitary sewer system. The proceeds of the bonds were and are to be used to finance sanitary sewer and waterworks system extensions and improvements. The outstanding revenue bonds have a final maturity of March 1, 2036 for the 2016 bonds, March 1, 2038 for the 2018 bonds, and March 1, 2041 for the 2021 bonds. The City will commit revenues each year the bonds are outstanding. At September 30, 2024, the remaining principal on the series 2016, 2018 and 2021 bonds was \$3,855,000, \$16,470,000, and \$12,220,000, respectively. Principal and interest payments for the fiscal year were \$1,575,000 and \$1,307,575 respectively. Net pledged revenue in 2024 produced 390 percent of the current debt service requirement.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 6. Interfund Balances and Transfers

Due to/from Other Funds

The City had interfund receivable and payable balances at September 30, 2024 as follows:

Due To	Due From	Amount	Purpose
General Fund	2017 CDBG- DR Harvey - Harris County	\$ 190,375	Expenditures funded by General Fund pending grant reimbursement.
General Fund	2017 CDBG- DR Harvey - Galveston County	182,256	Expenditures funded by General Fund pending grant reimbursement.
		<u>\$ 372,631</u>	

Interfund Transfers

The composition of interfund transfers for the year ended September 30, 2024, were as follows:

Transfer In	Transfers Out	Amount	Purpose
General Fund	Water and Sewer Fund	\$ 2,682,431	Budgeted annual transfers for indirect water and sewer costs by the General Fund
Internal Service Fund	Water and Sewer Fund	16,954	To fund new vehicle for Public Works
		<u>\$ 2,699,385</u>	

Note 7. Leases

Lease Receivable

The City leases real property to third parties for the placement of their telecommunication towers. The City recognized \$37,653 in lease revenue and \$28,515 in interest revenue during the current fiscal year related to these leases. As of September 30, 2024, the City’s receivable for lease payments was \$969,430. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of September 30, 2024, the balance of the deferred inflow of resources was \$936,383.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 8. SBITA Liabilities

The City is under contract for noncancellable SBITAs that convey control of the right-to-use software. The SBITA liabilities outstanding as of September 30, 2024, are as follows:

Subscription Software Type	Start Date	End Date	Interest Rate	Subscription Liability		Subscription Asset		
				Original Amount	Liability as of	Original Amount	Accumulated	Net Amount
					September 30, 2024		Amortization September 30, 2024	
Governmental	10/1/2023	9/30/2026	3.25%	\$ 115,390	\$ 75,690	\$ 115,390	\$ (38,463)	\$ 76,927
Governmental	10/1/2023	9/30/2028	3.25%	97,609	76,819	97,609	(19,522)	78,087
				<u>\$ 212,999</u>	<u>\$ 152,509</u>	<u>\$ 212,999</u>	<u>\$ (57,985)</u>	<u>\$ 155,014</u>

All amounts paid were previously included in the measurement of the subscription liability and there were no other related outflows of resources for the period such as variable payments or termination penalties. In addition, there were no commitments incurred prior to commencement of any SBITA term and there were no impairment losses related to SBITA assets.

The future principal and interest SBITA payments as of September 30, 2024, were as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 55,533	\$ 4,957	\$ 60,490
2026	57,338	3,152	60,490
2027	19,502	1,288	20,790
2028	20,136	654	20,790
	<u>\$ 152,509</u>	<u>\$ 10,051</u>	<u>\$ 162,560</u>

Note 9. Employee Retirement System

Texas Municipal Retirement System

Plan Description and Provisions

The City participates as one of 934 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS’s defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS a report (ACFR) that can be obtained at www.tmrs.com.

All eligible employees of the City are required to participate in TMRS.

Note 9. Employee Retirement System (continued)

Texas Municipal Retirement System (continued)

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven actuarially equivalent payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The City has approved an annually repeating (automatic) basis monetary credit referred to as an updated service credit (USC) which is a theoretical amount which takes into account salary increases or plan improvements. If at any time during their career an employee earns a USC, this amount remains in their account earning interest at 5% until retirement. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer match plus employer-financed monetary credits, such as USC, with interest were used to purchase an annuity. Additionally, City provides on an annually repeating (automatic) basis cost of living adjustments (COLA) for retirees equal to a percentage of the change in the consumer price index (CPI).

A summary of plan provisions for the City are as follows:

Employee deposit rate:	7%
Matching ratio (City to employee):	2 to 1
Years required for vesting:	5
Service retirement eligibility:	Vested at age 60 or 20 years at any age
Updated Service Credit:	100% Repeating
Annuity increase to retirees	50% of CPI; Repeating
Supplement death benefit – active Employees and retirees	Yes

Employees covered by benefit terms

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	179
Inactive employees entitled to but not yet receiving benefits	144
Active employees	<u>235</u>
Total	<u>558</u>

Note 9. Employee Retirement System (continued)

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the State law governing TMRS, the contribution rate for each City is determined annually by the consulting actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the City were 16.33% and 17.06% in calendar years 2023 and 2024, respectively. The City's contributions to TMRS for the year ended September 30, 2024, were \$3,247,842 and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Actuarial cost method:	Entry age normal
Amortization method:	Level percentage of payroll, closed
Remaining amortization period:	22 years (longest amortization ladder)
Asset valuation method:	10 year smoothed market; 12% soft corridor
Inflation:	2.50%
Salary increases:	3.60% to 11.85% including inflation
Investment rate of return:	6.75%

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB (10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4- year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

Note 9. Employee Retirement System (continued)

Texas Municipal Retirement System (continued)

Actuarial Assumptions (continued)

These actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS as of December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. The post-retirement mortality assumption for annuity purchase rates is based on the Mortality Experience Investigation Study completed in 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2024 are summarized in the table below:

	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	6.70%
Core Fixed Income	6.0%	4.70%
Non-Core Fixed Income	20.0%	8.00%
Other Public and Private Markets	12.0%	8.00%
Real Estate	12.0%	7.60%
Hedge Funds	5.0%	6.40%
Private Equity	10.0%	11.60%
Total	100.0%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 9. Employee Retirement System (continued)

Texas Municipal Retirement System (continued)

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at 12/31/2022	\$ 103,973,933	\$ 85,043,388	\$ 18,930,545
Changes for the Year:			
Service Cost	3,411,163	-	3,411,163
Interest (on the Total Pension Liability)	6,902,765	-	6,902,765
Changes of benefit terms	(1,146,762)	-	(1,146,762)
Difference between expected and actual experience	230,086	-	230,086
Changes of assumptions	(390,479)	-	(390,479)
Benefit payments, including refunds of employee contributions	(4,539,143)	(4,539,143)	-
Contributions – employer	-	3,106,763	(3,106,763)
Contributions – employee	-	1,331,742	(1,331,742)
Net investment income	-	9,846,822	(9,846,822)
Administrative Expense	-	(62,618)	62,618
Other	-	(437)	437
Balance at 12/31/2023	<u>\$ 108,441,563</u>	<u>\$ 94,726,517</u>	<u>\$ 13,715,046</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability (asset) of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Current Single Rate Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability	\$ 28,400,782	\$ 13,715,046	\$ 1,594,676

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TMRS financial report. That report may be obtained on the Internet at www.tmr.com.

Note 9. Employee Retirement System (continued)

Texas Municipal Retirement System (continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2024, the City recognized a pension expense of \$2,273,432.

At September 30, 2024, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual economic experience	\$ 1,235,465	\$ (17,177)
Changes in actuarial assumptions	-	(298,817)
Difference between projected and actual investment earnings	2,271,912	-
Contributions subsequent to the measurement date	2,372,563	-
Total	<u>\$ 5,879,940</u>	<u>\$ (315,994)</u>

The \$2,372,563 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

	Net Deferred Outflows (Inflows) of Resources
2025	\$ 1,073,092
2026	1,123,674
2027	1,825,682
2028	(831,065)
Thereafter	-
Total	<u>\$ 3,191,383</u>

Note 10. Post Employee Benefits Other Than Pensions

TMRS Supplemental Death Benefits Fund

Benefit Plan Description

The City’s single-employer defined benefit group-term life insurance plan is operated by the Texas Municipal Retirement System (TMRS) via the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee’s annual salary (calculated based on the employee’s actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is another post-employment benefit (OPEB). As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e. no assets are accumulated).

Membership in the plan as of the measurement date of December 31, 2023 was as follows:

Inactive employees currently receiving benefits	124
Inactive employees entitled to but not yet receiving benefits	30
Active employees	<u>235</u>
Total	<u>389</u>

Contributions

Contributions are made monthly based on the covered payroll of employee members of the participating member city. The contractually required contribution rate is determined annually for each city (currently 0.31% of covered payroll). The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the city. There is a one-year delay between the actuarial valuation that serves as the basis for the employer contribution rate and the calendar year when the rate goes into effect. The funding policy of this plan is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees’ entire careers. As such, contributions are utilized to fund active member deaths on a pay-as-you-go basis; any excess contributions and investment income over payments then become net position available for benefits.

Discount Rate

The TMRS SDBF program is treated as unfunded OPEB plan because the SDBF trust covers both active employees and retirees and the assets are not segregated for these groups. Under GASB Statement No. 75, the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore, a discount rate of 3.77% based on the Fidelity Index’s “20-Year Municipal GO AA Index” rate as of December 31, 2023.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 10. Post Employee Benefits Other Than Pensions (continued)

TMRS Supplemental Death Benefits Fund (continued)

Actuarial Assumptions

The City’s total OPEB liability was measured at December 31, 2023 and was determined by an actuarial valuation as of that date using the following actuarial assumptions:

Valuation Date: December 31, 2023

Methods and Assumptions:

Inflation:	2.50%
Salary Increases:	3.60% to 11.85%, including inflation
Discount rate *:	3.77%
Retirees’ share of benefit related costs:	\$0
Administrative expenses:	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates – service retirees:	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis by most recent Scale MP-2021 (with immediate convergence).
Mortality rates – disabled retirees:	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

*The discount rate was based on the Fidelity Index’s “20-Year Municipal GO AA Index” rate as of December 31,2023.

Note: The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period December 31, 2022.

Changes in the Total OPEB Liability

Service cost	\$	24,732
Interest		25,773
Changes of benefit terms		-
Difference between expected and actual experience		2,419
Changes of assumptions		33,836
Benefit payments		(17,122)
Net change in total OPEB liability		69,638
Total OPEB Liability - Beginning		632,558
Total OPEB Liability - Ending	\$	702,196

Ending total OPEB liability is \$702,196 as of December 31, 2023. Changes of assumptions reflect a change in the discount rate from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023.

Note 10. Post Employee Benefits Other Than Pensions (continued)

TMRS Supplemental Death Benefits Fund (continued)

Sensitivity Analysis

The following presents the total OPEB liability of the employer, calculated using the discount rate of 3.77%, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.77%) or 1 percentage point higher (4.77%) than the current rate. Note that the healthcare cost trend rate does not affect the total OPEB liability, so sensitivity to the healthcare cost trend rate is not shown.

	Current Discount Rate	
	Assumption	1% Increase to
1% Decrease to 2.77%	3.77%	4.77%
\$ 837,782	\$ 702,196	\$ 595,949

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Activity

For the year ended September 30, 2024, the City recognized OPEB expense of \$20,441 related to the TMRS Supplemental Death Benefit Fund and OPEB expense of \$76,661 related to the City’s retiree healthcare plan for total OPEB expense of \$97,102. As of September 30, 2024, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,099	\$ (34,962)
Changes in assumptions and other inputs	108,798	(221,212)
Contributions made subsequent to the measurement date	14,493	-
Total	\$ 125,390	\$ (256,174)

The \$14,493 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEB, excluding contributions subsequent to the measurement date, will be recognized in OPEB expenses as follows:

	Net Deferred Outflows (Inflows) of Resources
2025	\$ (26,909)
2026	(31,022)
2027	(42,191)
2028	(46,626)
2029	1,174
Thereafter	297
Total	\$ (145,277)

Note 10. Post Employee Benefits Other Than Pensions (continued)

Retiree Health Care Plan (RHCP)

Plan Description

The City’s defined benefit OPEB plan, City of Friendswood Retiree Health Care Plan (RHCP), provides OPEB through an implicit healthcare premium for retirees for all permanent full-time employees of the City. RHCP is a single-employer defined benefit OPEB plan administered by the City. At this time, no assets are accumulated in a trust to fund the future requirements of the RHCP.

Benefits Provided

RHCP provides access to post retirement employees by offering a “blended premium” structure, that is, the overall health care premiums for active employees and non-Medicare retirees, are stated in terms of a single “blended premium”. The difference between the underlying retiree claims and the blended overall health care premium is referred to as an “implicit” subsidy. Because the underlying claims costs for a non-Medicare retiree are on average higher than the blended premium, there is a positive implicit subsidy for the non-Medicare retirees.

Employees covered by benefit terms. At December 31, 2023, the following employees were covered by the benefit terms:

Retirees and beneficiaries	5
Inactive, nonretired members	0
Active members	<u>219</u>
Total	<u>224</u>

Total OPEB Liability

The City’s total OPEB liability of \$1,008,130 is based on an actuarial valuation performed as of December 31, 2022. Update procedures were used to roll forward the total OPEB liability to the measurement date of December 31, 2023.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 10. Post Employee Benefits Other Than Pensions (continued)

Retiree Health Care Plan (RHCP) (continued)

Actuarial Assumptions and Methods

The actuarial valuation was performed as of December 31, 2022. The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

<i>Valuation Date:</i>	December 31, 2022
<i>Measurement Date:</i>	December 31, 2023
<i>Methods and Assumptions:</i>	
Actuarial Cost Method:	Individual Entry-Age Normal
Discount Rate:	3.77% as of December 31, 2023
Inflation:	2.50%
Salary Increases:	3.60% to 11.85%, including inflation
Demographic Assumptions:	Based on the December 31, 2022 experience study conducted for the Texas Municipal Retirement System (TMRS).
Mortality:	For healthy retirees, the gender-distinct 2019 Municipal Retirees of Texas mortality tables are used. The rate are projected on a fully generational basis using the ultimate mortality improvement rates in the MP-2021 table to account for future mortality improvement.
Health Care Trend Rates:	Initial rate of 7.00% declining to an ultimate rate of 4.25% after 12 years.
Participation Rates:	It was assumed 20% of employees retiring at the age of 50 or over would choose to receive retiree health care coverage through the City. Employees retiring before the age of 50 were not assumed to elect coverage.
<i>Other Information:</i>	
Notes:	The discount rate changed from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023. Additionally, the demographic and salary increase assumptions were updated to reflect the 2023 TMRS experience study.

Discount Rate

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this valuation, the municipal bond rate is 3.77% (based on the daily rate closest to but not later than the measurement date of the Fidelity “20-Year Municipal GO AA Index”). The discount rate was 4.05% as of the prior measurement date.

Plan Assets

There are no plan assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 10. Post Employee Benefits Other Than Pensions (continued)

Retiree Health Care Plan (RHCP) (continued)

Changes in the Total OPEB Liability

Service cost	\$	73,690
Interest		38,719
Changes of benefit terms		-
Difference between expected and actual experience		12,216
Changes of assumptions		(16,953)
Benefit payments		(37,419)
Net change in total OPEB liability		70,253
Total OPEB Liability - Beginning		937,877
Total OPEB Liability - Ending	\$	1,008,130

The ending Total OPEB Liability was \$1,008,130 as of December 31, 2023.

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the plan’s total OPEB liability, calculated using a discount rate of 3.77%, as well as what the plan’s total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

Current Discount Rate		
1% Decrease to 2.77%	Assumption 3.77%	1% Increase to 4.77%
\$ 1,107,653	\$ 1,008,130	\$ 918,298

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the plan’s total OPEB liability, calculated using the assumed trend rates as well as what the plan’s total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

Current Healthcare Cost Trend Rate		
1% Decrease	Assumption	1% Increase
\$ 891,691	\$ 1,008,130	\$ 1,145,202

Note 10. Post Employee Benefits Other Than Pensions (continued)

Retiree Health Care Plan (RHCP) (continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the City recognized OPEB expense of \$20,441 related to the TMRS Supplemental Death Benefit Fund and OPEB expense of \$76,661 related to the City’s retiree healthcare plan for total OPEB expense of \$97,102. As of September 30, 2024, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 83,804	\$ (140,494)
Changes assumptions	102,599	(275,396)
Contributions subsequent to the measurement date	14,698	-
Total	\$ 201,101	\$ (415,890)

The \$14,698 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEB, excluding contributions subsequent to the measurement date, will be recognized in OPEB expenses as follows:

Fiscal Year	Net Deferred Outflows (Inflows) of Resources
2025	\$ (35,748)
2026	(35,748)
2027	(37,390)
2028	(31,589)
2029	(24,439)
Thereafter	(64,573)
Total	\$ (229,487)

CITY OF FRIENDSWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 11. Commitments and Contingencies

Southeast Water Purification Plant

The City has entered into a contract with the City of Houston for construction, operating and maintaining a water purification plant known as Southeast Water Purification Plant. The City's pro rata share of the actual production costs is 6 percent. Due to the fact that the City is responsible for its pro rata share of maintaining the water purification plant, the City capitalizes its pro rata share of capital improvements.

The City began receiving water from the plant on October 15, 1990. The City is billed on a monthly basis for the actual gallons of water received times the City's pro rata share of actual costs. At the end of each fiscal year, the City of Houston computes the total operation and maintenance expenses for the fiscal year just ended, recalculates the cost per one thousand gallons, and adjusts previous billings on the next invoice.

The relationship of the parties is of a fiduciary character, no partnership or joint venture is created by this contract.

Blackhawk Regional Wastewater Treatment Facility

On December 12, 1974, the City entered into an agreement with Gulf Coast Authority to construct the Blackhawk Regional Wastewater Treatment Facility. The Blackhawk Wastewater Treatment Facility was constructed in the early 1980s and is a regional wastewater treatment plant serving MUD 55, Baybrook MUD 1, City of Houston and the City of Friendswood. The plant has a capacity of 9.25 million gallons per day (MGD) and is operated and maintained by Gulf Coast Waste Disposal Authority. Friendswood is the majority owner having 59.45% or 5.499 MGD of its capacity.

As a part of the contract with Gulf Coast Authority, the City and all participants pay their share of operational costs and expenses (direct and indirect) incurred monthly at the Blackhawk Wastewater Treatment Facility based upon actual flows. This includes the maintenance of the plant and the creation and maintenance of reasonable reserves for repairs and other contingencies. Capital expenditures on the other hand shall be the responsibility of all participants based upon their purchased capacity in the plant. For Friendswood, that equates to 59.45% for capital projects identified and approved at the plant.

Federal and State Programs

The City recognizes grant monies received as reimbursement for costs incurred in certain federal and state programs it administers as revenue. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City's risk management program encompasses obtaining property and liability insurance through Texas Municipal League (TML), an Intergovernmental Risk Pool. The City has not had any significant reduction in insurance coverage and the amounts of insurance settlements have not exceeded insurance coverage for any of the last three years. The participation of the City in TML is limited to payment of premiums and various deductibles. During the year ended September 30, 2024, the City paid premiums to TML for provision of various liability, property and casualty insurance. In addition, the City purchased windstorm insurance from a highly rated private carrier to cover city property for that specific loss.

CITY OF FRIENDSWOOD, TEXAS

NOTES TO THE FINANCIAL STATEMENTS (continued)

Note 11. Commitments and Contingencies (continued)

The City also provides workers' compensation insurance on its employees through TML. Workers' compensation is subject to change when audited by TML. At year-end, September 30, 2024, the City believed the amounts paid on workers' compensation would not change significantly from the amounts recorded.

During the year ended September 30, 2024, employees of the City were covered by a health and dental insurance plan. The City pays 90% of the monthly premium of employees choosing individual coverage only. The City pays 70% of the monthly premium for employees choosing to cover themselves and their dependents.

Note 12. Subsequent Events

In November 2024, \$36,907,000 of City of Friendswood, Texas, Special Assessment Revenue Bonds, Series 2024 (Friendswood City Center Public Improvement District Initial Major Improvements Project) were issued and sold for the purpose of paying a portion of the costs of authorized improvements within such district, and paying the costs of issuance of the bonds.

In March 2025, \$20,395,000 of City of Friendswood, Texas, Waterworks and Sewer System Revenue Bonds, Series 2025, were issued and sold for the purpose of making certain extensions and improvements to the System, to fund a deposit to the Reserve Fund, and to pay the costs of issuance of the Bonds.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF FRIENDSWOOD, TEXAS

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**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL (WITH VARIANCES)**

GENERAL FUND

For the Year Ended September 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 19,111,076	\$ 19,111,076	\$ 19,361,116	\$ 250,040
Sales and alcohol taxes	9,227,373	9,227,373	10,119,498	892,125
Franchise taxes	2,112,803	2,112,803	2,105,924	(6,879)
Fines and forfeitures	920,878	920,878	1,011,248	90,370
Permits and fees	1,944,221	1,835,844	1,882,151	46,307
Intergovernmental	887,823	1,111,997	1,102,449	(9,548)
Investment earnings	540,066	541,275	769,971	228,696
Donations	25,000	82,048	83,700	1,652
Miscellaneous	32,087	192,866	283,582	90,716
Total Revenues	34,801,327	35,136,160	36,719,639	1,583,479
Expenditures				
General Government:				
Mayor and Council - Governing Body:				
Supplies and maintenance	12,680	12,680	4,050	8,630
Other services and charges	73,839	74,839	61,891	12,948
Total Governing Body	86,519	87,519	65,941	21,578
City Attorney:				
Personnel services	359,059	364,043	396,446	(32,403)
Supplies	1,411	1,433	1,113	320
Other services and charges	100,518	281,259	204,165	77,094
Total City Attorney	460,988	646,735	601,724	45,011
City Manager - Administration:				
Personnel services	812,356	923,542	916,826	6,716
Supplies	21,780	18,181	12,779	5,402
Other services and charges	38,350	20,488	19,380	1,108
Total Administration	872,486	962,211	948,985	13,226
City Manager - Economic Development:				
Supplies	5,000	1,000	809	191
Other services and charges	59,820	241,676	233,353	8,323
Total Economic Development	64,820	242,676	234,162	8,514
City Secretary - Municipal Clerk:				
Personnel services	493,128	429,967	410,795	19,172
Supplies	6,950	8,381	7,572	809
Other services and charges	135,876	165,861	157,526	8,335
Total Municipal Clerk	635,954	604,209	575,893	28,316

CITY OF FRIENDSWOOD, TEXAS

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**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL (WITH VARIANCES)
GENERAL FUND
For the Year Ended September 30, 2024**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Expenditures (continued)				
General Government (continued):				
Finance:				
Personnel services	\$ 1,084,443	\$ 1,041,919	\$ 1,021,634	\$ 20,285
Supplies	7,930	12,358	10,722	1,636
Other services and charges	326,648	356,004	284,277	71,727
Total Finance	1,419,021	1,410,281	1,316,633	93,648
Municipal Court:				
Personnel services	477,508	483,069	454,269	28,800
Supplies	10,180	8,440	6,864	1,576
Other services and charges	29,525	31,265	30,013	1,252
Total Municipal Court	517,213	522,774	491,146	31,628
Human Resources - Administration:				
Personnel services	388,482	388,482	387,278	1,204
Supplies	11,700	13,428	6,893	6,535
Other services and charges	91,412	162,684	73,658	89,026
Total Administration	491,594	564,594	467,829	96,765
Human Resources - Insurance:				
Other services and charges	349,845	350,145	348,494	1,651
Total Insurance	349,845	350,145	348,494	1,651
Human resources - Risk Management:				
Personnel services	161,690	161,690	161,501	189
Supplies	15,285	15,285	8,864	6,421
Other services and charges	40,865	40,565	17,408	23,157
Total Risk Management	217,840	217,540	187,773	29,767
Information Technology - Administration:				
Personnel services	958,231	958,231	925,020	33,211
Supplies	83,730	61,093	46,997	14,096
Repairs and maintenance	65,630	65,630	42,567	23,063
Other services and charges	1,057,088	1,143,144	889,444	253,700
Total Administration	2,164,679	2,228,098	1,904,028	324,070
Communication - Administration:				
Personnel services	-	169,071	161,992	7,079
Supplies	-	13,000	7,154	5,846
Other services and charges	-	8,080	401	7,679
Total Administration	-	190,151	169,547	20,604
Total General Government	7,280,959	8,026,933	7,312,155	714,778

CITY OF FRIENDSWOOD, TEXAS

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL (WITH VARIANCES)
GENERAL FUND
For the Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Expenditures (continued)				
Public Safety:				
Police Department - Administration:				
Personnel services	\$ 1,008,414	\$ 1,008,414	\$ 1,010,771	\$ (2,357)
Supplies	30,510	50,850	43,922	6,928
Repairs and maintenance	81,707	86,707	16,948	69,759
Other services and charges	92,475	220,804	143,616	77,188
Total Administration	1,213,106	1,366,775	1,215,257	151,518
Police Department - Communications:				
Personnel services	1,339,054	1,339,054	1,275,300	63,754
Supplies	12,300	18,668	11,629	7,039
Repairs and maintenance	25,000	66,100	62,196	3,904
Other services and charges	24,985	25,026	11,637	13,389
Total Communications	1,401,339	1,448,848	1,360,762	88,086
Police Department - Patrol:				
Personnel services	7,187,846	7,140,261	7,204,271	(64,010)
Supplies	382,680	378,491	269,377	109,114
Repairs and maintenance	351,400	320,878	269,582	51,296
Other services and charges	740,435	768,456	725,923	42,533
Total Patrol	8,662,361	8,608,086	8,469,153	138,933
Police Department - Patrol - DOT Program:				
Personnel services	115,122	115,122	132,100	(16,978)
Supplies	10,310	10,310	6,433	3,877
Repairs and maintenance	4,850	4,850	1,333	3,517
Other services and charges	13,260	15,044	10,325	4,719
Total Patrol - DOT Program	143,542	145,326	150,191	(4,865)
Police Department - Criminal Investigation:				
Personnel services	1,984,972	1,944,643	1,776,137	168,506
Supplies	68,300	68,300	45,637	22,663
Repairs and maintenance	58,500	53,500	24,356	29,144
Other services and charges	257,114	268,769	252,411	16,358
Total Criminal Investigation	2,368,886	2,335,212	2,098,541	236,671
Police Department - Animal Control:				
Personnel services	387,040	387,040	408,684	(21,644)
Supplies	33,750	39,160	34,446	4,714
Repairs and maintenance	12,000	8,000	2,806	5,194
Other services and charges	75,509	74,509	58,463	16,046
Total Animal Services	508,299	508,709	504,399	4,310

CITY OF FRIENDSWOOD, TEXAS

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**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL (WITH VARIANCES)
GENERAL FUND
For the Year Ended September 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Public Safety (continued):				
Fire Marshal - Administration:				
Personnel services	\$ 1,233,457	\$ 1,233,457	\$ 1,211,623	\$ 21,834
Supplies	39,000	39,190	36,497	2,693
Repairs and maintenance	13,000	11,500	9,246	2,254
Other services and charges	111,282	110,358	104,051	6,307
Total Administration	1,396,739	1,394,505	1,361,417	33,088
Fire Marshal - Emergency Management:				
Personnel services	109,739	109,739	114,732	(4,993)
Supplies	21,300	24,960	20,150	4,810
Repairs and maintenance	6,500	6,500	1,248	5,252
Other services and charges	60,125	60,125	42,204	17,921
Total Emergency Management	197,664	201,324	178,334	22,990
Fire Marshal - Fire/EMS Administration:				
Other services and charges	2,320,143	2,320,143	2,243,827	76,316
Total Fire/EMS Administration	2,320,143	2,320,143	2,243,827	76,316
Fire Marshal - Storm:				
Personnel services	-	114,635	114,635	-
Supplies	-	-	8,387	(8,387)
Other services and charges	-	3,799,013	3,402,903	396,110
Total Storm	-	3,913,648	3,525,925	387,723
Total Public Safety	18,212,079	22,242,576	21,107,806	1,134,770
Public Works:				
Administration:				
Personnel services	276,357	276,357	294,349	(17,992)
Supplies	6,680	9,880	8,138	1,742
Other services and charges	13,365	10,365	1,791	8,574
Total Administration	296,402	296,602	304,278	(7,676)
Streets:				
Personnel services	965,924	965,924	1,014,767	(48,843)
Supplies	152,230	156,277	143,445	12,832
Repairs and maintenance	176,830	275,857	254,638	21,219
Other services and charges	887,746	888,301	627,251	261,050
Total Streets	2,182,730	2,286,359	2,040,101	246,258

CITY OF FRIENDSWOOD, TEXAS

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL (WITH VARIANCES)
GENERAL FUND
For the Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Expenditures (continued)				
Public Works (continued):				
Drainage:				
Personnel services	\$ 333,710	\$ 333,710	\$ 297,311	\$ 36,399
Supplies	17,820	17,820	13,859	3,961
Repairs and maintenance	66,000	78,500	72,979	5,521
Other services and charges	16,794	14,794	13,494	1,300
Total Drainage	434,324	444,824	397,643	47,181
Total Public Works	2,913,456	3,027,785	2,742,022	285,763
Engineering:				
Capital Projects Administration:				
Personnel services	543,862	543,862	556,889	(13,027)
Supplies	15,409	32,096	30,799	1,297
Repairs and maintenance	2,200	2,200	1,346	854
Other services and charges	84,873	114,818	50,794	64,024
Total Capital Projects Administration:	646,344	692,976	639,828	53,148
Total Engineering	646,344	692,976	639,828	53,148
Community Development:				
Administration:				
Personnel services	437,667	437,667	432,282	5,385
Supplies	8,890	8,890	7,478	1,412
Other services and charges	35,110	26,960	11,472	15,488
Total Administration	481,667	473,517	451,232	22,285
Planning and Zoning:				
Personnel services	281,987	281,987	233,422	48,565
Supplies	2,925	3,625	3,299	326
Other services and charges	45,785	45,085	28,602	16,483
Total Planning and Zoning	330,697	330,697	265,323	65,374
Inspection and Code Enforcement:				
Personnel services	455,402	455,402	419,610	35,792
Supplies	11,540	13,340	12,129	1,211
Repairs and maintenance	3,650	4,790	3,048	1,742
Other services and charges	82,063	87,513	67,216	20,297
Total Inspection and Code Enforcement	552,655	561,045	502,003	59,042
Geographic Information System:				
Personnel services	162,120	162,120	161,928	192
Supplies	240	240	99	141
Other services and charges	12,565	12,565	6,872	5,693
Total Geographic Information System	174,925	174,925	168,899	6,026
Total Community Development	1,539,944	1,540,184	1,387,457	152,727

CITY OF FRIENDSWOOD, TEXAS

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL (WITH VARIANCES)
GENERAL FUND
For the Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Expenditures (continued)				
Parks and Recreation:				
Administration:				
Personnel services	\$ 373,530	\$ 373,530	\$ 316,627	\$ 56,903
Supplies	4,950	3,757	2,957	800
Repairs and maintenance	38,760	37,107	32,566	4,541
Total Administration	417,240	414,394	352,150	62,244
Recreation Programs:				
Personnel services	343,868	343,868	421,737	(77,869)
Supplies	25,675	27,011	24,162	2,849
Other services and charges	149,365	205,384	175,032	30,352
Total Recreation programs	518,908	576,263	620,931	(44,668)
July 4th Program:				
Personnel services	33,311	33,311	47,861	(14,550)
Supplies	6,500	2,106	3,126	(1,020)
Other services and charges	105,227	114,621	119,212	(4,591)
Total July 4th Program	145,038	150,038	170,199	(20,161)
Summer Day Camp Program:				
Personnel services	223,335	111,851	93,782	18,069
Supplies	36,000	19,351	18,146	1,205
Other services and charges	100,674	53,723	50,745	2,978
Total Summer Day Camp Program	360,009	184,925	162,673	22,252
Keep Friendswood Beautiful committee:				
Supplies	13,200	18,418	18,430	(12)
Repairs and maintenance	2,500	1,659	261	1,398
Other services and charges	38,514	37,749	37,496	253
Total Keep Friendswood Beautiful committee	54,214	57,826	56,187	1,639
Stevenson Park pool:				
Personnel services	68,855	68,855	73,957	(5,102)
Supplies	35,800	28,656	25,891	2,765
Repairs and maintenance	9,000	11,390	10,612	778
Other services and charges	25,676	24,846	20,060	4,786
Total Stevenson park pool	139,331	133,747	130,520	3,227

CITY OF FRIENDSWOOD, TEXAS

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**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL (WITH VARIANCES)
GENERAL FUND
For the Year Ended September 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Parks and Recreation (continued):				
Senior Activity Center:				
Personnel services	\$ 200,754	\$ 208,254	\$ 205,909	\$ 2,345
Supplies	10,960	9,960	8,102	1,858
Repairs and maintenance	4,000	500	365	135
Other services and charges	47,076	57,444	57,436	8
Total Senior Activity Center	262,790	276,158	271,812	4,346
Park Operations:				
Personnel services	932,919	929,919	883,017	46,902
Supplies	137,870	151,543	122,254	29,289
Repairs and maintenance	329,250	423,919	392,142	31,777
Other services and charges	1,057,758	1,109,617	962,511	147,106
Total Park Operations	2,457,797	2,614,998	2,359,924	255,074
Facility Operations:				
Supplies	45,000	45,000	42,702	2,298
Repairs and maintenance	482,051	764,262	574,051	190,211
Other services and charges	833,139	939,449	901,817	37,632
Total Facility Operations	1,360,190	1,748,711	1,518,570	230,141
Total Parks and Recreation	5,715,517	6,157,060	5,642,966	514,094
Library:				
Administration:				
Personnel services	1,289,401	1,289,401	1,256,835	32,566
Supplies	161,915	170,321	149,615	20,706
Repairs and maintenance	2,482	2,482	291	2,191
Other services and charges	31,030	38,147	37,053	1,094
Total Administration	1,484,828	1,500,351	1,443,794	56,557
Total Library	1,484,828	1,500,351	1,443,794	56,557

CITY OF FRIENDSWOOD, TEXAS

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**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL (WITH VARIANCES)**

GENERAL FUND

For the Year Ended September 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Capital Improvements:				
Capital outlay	\$ 19,000	\$ 4,625,364	\$ 2,715,713	\$ 1,909,651
Total Capital Improvements	19,000	4,625,364	2,715,713	1,909,651
Debt Service:				
Principal on long-term debt	-	-	152,984	(152,984)
Interest and other charges	-	-	3,006	(3,006)
Total Debt Service	-	-	155,990	(155,990)
Total Expenditures	37,812,127	47,813,229	43,147,731	4,665,498
Excess (deficiency) of revenues over expenditures	(3,010,800)	(12,677,069)	(6,428,092)	6,248,977
Other Financing Sources (Uses)				
Issuance of SBITAs	-	-	212,999	212,999
Insurance recoveries	-	45,354	71,342	25,988
Transfers in	2,682,431	2,682,431	2,682,431	-
Sale of capital assets	-	-	19,040	19,040
Total Other Financing Sources (Uses)	2,682,431	2,727,785	2,985,812	258,027
Net change in fund balances	(328,369)	(9,949,284)	(3,442,280)	6,507,004
Fund Balances - Beginning	16,738,853	16,738,853	16,738,853	-
Fund Balances - Ending	\$ 16,410,484	\$ 6,789,569	\$ 13,296,573	\$ 6,507,004

CITY OF FRIENDSWOOD, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL (WITH VARIANCES)****CORONAVIRUS STATE FISCAL RECOVERY FUND****For the Year Ended September 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Investment earnings	\$ 156,979	\$ 156,979	\$ 455,612	\$ 298,633
Total Revenues	<u>156,979</u>	<u>156,979</u>	<u>455,612</u>	<u>298,633</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	156,979	156,979	455,612	298,633
Fund Balances - Beginning	<u>367,770</u>	<u>367,770</u>	<u>367,770</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 524,749</u>	<u>\$ 524,749</u>	<u>\$ 823,382</u>	<u>\$ 298,633</u>

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

Budgetary Information

The City's Code of Ordinances establishes the following framework for the preparation and format of the City's annual budget:

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. The budget shall begin with a clear general summary of its contents; shall show in details all estimated income, the proposed property tax levy, and all proposed expenditures for the ensuing fiscal years, 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. It shall also include, in separate sections:

- 1) Tax levies, rates and collections for the preceding five years.
- 2) The amount required for interest on the City's debts, for sinking fund and for maturing serial bonds.
- 3) The total amount of outstanding City debts, with a schedule of maturities on bond issues.
- 4) Anticipated net surplus of deficit for the ensuing fiscal year of each utility owned or operated by the City and the proposed method of its disposition, subsidiary budgets for each such utility giving detailed income and expenditure information shall be attached as appendices to the budget.
- 5) A capital program, which may be revised and extended each year to indicate capital improvements pending or in process of construction or acquisition, and shall include the following items which shall be attached as appendices to the budget:
 - a) A summary of proposed programs;
 - b) A list of all capital improvements which are proposed to be undertaken during the five fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;
 - c) Cost estimates, method of financing and recommended time schedules from each such improvement; and
 - d) The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.
- 6) Such other information as may be required by the Council.

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.

Public Notice and Hearing

The Council shall post in the City Hall and publish in the official newspaper a general summary of their proposed budget and a notice stating:

- 1) The times and places where copies of the message and budget are available for inspection by the public; and
- 2) The time and place, not less than ten nor more than 30 days after such publication, for a public hearing on the budget.

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.

If the Council fails to adopt an annual budget before the start of the fiscal year to which it applies, appropriations of the last budget adopted shall be considered as adopted for the current fiscal year on a month to month, pro rata basis, until the annual budget is adopted. Adoption of the budget shall require an affirmative vote of at least a majority of all members of the Council. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated.

Amendments After Adoption

At any time during the fiscal year, the City Manager may transfer part or all of any unencumbered appropriation balance among programs within a department, division, or office, and, upon written request by the City Manager, the Council may be by ordinance transfer part or all of any unencumbered appropriation balance from one department, office, or agency to another.

No appropriation for debt service may be reduced or transferred and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The City Council made supplemental budgetary appropriation changes during the fiscal year. The reported budgetary data has been revised for these amendments legally authorized during the year.

Excess of Expenditures over Appropriations

For the year ended September 30, 2024, expenditures exceeded appropriations in the following departments (the legal level of budgetary control):

General Fund	
Debt service	\$155,990
CDBG - DR Harris County	
Capital outlay	\$23,575
CDBG - DR Galveston County	
Capital outlay	\$650
CDBG - MIT	
Capital outlay	\$74,240
Street Improvements Fund	
Capital outlay	\$19,084

CITY OF FRIENDSWOOD, TEXAS

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**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
Last Ten Measurement Years**

	2023	2022	2021	2020	2019
A. Total Pension Liability					
1. Service Cost	\$ 3,411,163	\$ 3,205,331	\$ 3,032,100	\$ 2,979,569	\$ 2,738,906
2. Interest (on the Total Pension Liability)	6,902,765	6,508,227	6,110,807	5,780,980	5,345,140
3. Change in benefit terms including substantively automatic status	(1,146,762)	-	-	-	-
4. Difference between expected and actual experience	230,086	1,493,003	788,166	(146,825)	1,150,459
5. Changes of assumptions	(390,479)	-	-	-	378,973
6. Benefit payments, including refunds of employee contributions	(4,539,143)	(4,096,292)	(4,163,654)	(3,343,679)	(3,210,157)
7. Net change in total pension liability	4,467,630	7,110,269	5,767,419	5,270,045	6,403,321
8. Total pension liability – beginning	103,973,933	96,863,664	91,096,245	85,826,200	79,422,879
9. Total pension liability – ending	108,441,563	103,973,933	96,863,664	91,096,245	85,826,200
B. Plan Fiduciary Net Position					
1. Contributions – employer	3,106,763	2,879,665	2,777,049	2,620,564	2,395,398
2. Contributions – employee	1,331,742	1,238,946	1,174,582	1,158,078	1,068,692
3. Net investment income	9,846,822	(6,696,002)	10,611,017	5,713,369	10,053,454
4. Benefit payments, including refunds of employee contributions	(4,539,143)	(4,096,292)	(4,163,654)	(3,343,679)	(3,210,157)
5. Administrative Expense	(62,618)	(57,928)	(49,073)	(36,958)	(56,778)
6. Other	(437)	69,125	337	(1,442)	(1,704)
7. Net change in plan fiduciary net position	9,683,129	(6,662,486)	10,350,258	6,109,932	10,248,905
8. Plan fiduciary net position – beginning	85,043,388	91,705,874	81,355,616	75,245,684	64,996,779
9. Plan fiduciary net position – ending	94,726,517	85,043,388	91,705,874	81,355,616	75,245,684
C. Net Pension Liability (A.9 – B.9)	<u>\$ 13,715,046</u>	<u>\$ 18,930,545</u>	<u>\$ 5,157,790</u>	<u>\$ 9,740,629</u>	<u>\$ 10,580,516</u>
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.35%	81.79%	94.68%	89.31%	87.67%
E. Covered Payroll	\$ 19,024,889	\$ 17,699,233	\$ 16,779,748	\$ 16,543,970	\$ 15,267,034
F. Net Position Liability as a Percentage of Covered Payroll	72.09%	106.96%	30.74%	58.88%	69.30%

CITY OF FRIENDSWOOD, TEXAS

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**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
Last Ten Measurement Years**

	2018	2017	2016	2015	2014
A. Total Pension Liability					
1. Service Cost	\$ 2,626,099	\$ 2,505,392	\$ 2,334,817	\$ 2,204,299	\$ 2,018,353
2. Interest (on the Total Pension Liability)	5,044,613	4,755,782	4,435,987	4,317,394	4,084,392
3. Change in benefit terms including substantively automatic status	-	-	-	-	-
4. Difference between expected and actual experience	59,617	(60,180)	366,687	(1,032,789)	(736,093)
5. Changes of assumptions	-	-	-	847,469	-
6. Benefit payments, including refunds of employee contributions	(3,458,824)	(2,505,921)	(2,464,107)	(2,256,734)	(2,005,311)
7. Net change in total pension liability	4,271,505	4,695,073	4,673,384	4,079,639	3,361,341
8. Total pension liability – beginning	75,151,374	70,456,304	65,782,920	61,703,281	58,341,940
9. Total pension liability – ending	79,422,879	75,151,377	70,456,304	65,782,920	61,703,281
B. Plan Fiduciary Net Position					
1. Contributions – employer	2,305,344	2,182,093	2,037,849	1,998,038	1,867,782
2. Contributions – employee	1,025,248	987,399	923,896	886,669	829,598
3. Net investment income	(2,013,270)	8,104,390	3,672,583	79,202	2,868,842
4. Benefit payments, including refunds of employee contributions	(3,458,824)	(2,505,921)	(2,464,107)	(2,256,734)	(2,005,311)
5. Administrative Expense	(38,892)	(41,987)	(41,467)	(48,239)	(29,949)
6. Other	(2,032)	(2,127)	(2,234)	(2,383)	(2,462)
7. Net change in plan fiduciary net position	(2,182,426)	8,723,847	4,126,520	656,553	3,528,500
8. Plan fiduciary net position – beginning	67,179,205	58,455,358	54,328,838	53,672,285	50,143,785
9. Plan fiduciary net position – ending	64,996,779	67,179,205	58,455,358	54,328,838	53,672,285
C. Net Pension Liability (A.9 – B.9)	<u>\$ 14,426,100</u>	<u>\$ 7,972,172</u>	<u>\$ 12,000,946</u>	<u>\$ 11,454,082</u>	<u>\$ 8,030,996</u>
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.84%	89.39%	82.97%	82.59%	86.98%
E. Covered Payroll	\$ 14,646,398	\$ 14,098,997	\$ 13,198,512	\$ 12,653,842	\$ 11,851,396
F. Net Position Liability as a Percentage of Covered Payroll	98.50%	56.54%	90.93%	90.52%	67.76%

CITY OF FRIENDSWOOD, TEXAS
SCHEDULE OF CITY CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
Last Ten Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially required contributions	\$ 3,247,842	\$ 3,039,855	\$ 2,844,852	\$ 2,721,688	\$ 2,485,117
Contributions in relation to the actuarially required contributions	<u>3,247,842</u>	<u>3,039,855</u>	<u>2,844,852</u>	<u>2,721,688</u>	<u>2,485,117</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's Covered Payroll	\$ 19,853,304	\$ 18,633,414	\$ 17,404,825	\$ 16,639,755	\$ 15,724,041
Contributions as a Percentage of Covered Payroll	16.36%	16.31%	16.35%	16.36%	15.80%

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially required contributions	\$ 2,376,185	\$ 2,255,270	\$ 2,161,617	\$ 2,100,698	\$ 1,960,652
Contributions in relation to the actuarially required contributions	<u>2,376,185</u>	<u>2,255,270</u>	<u>2,161,617</u>	<u>2,100,698</u>	<u>1,960,652</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's Covered Payroll	\$ 15,133,171	\$ 14,385,208	\$ 13,986,135	\$ 13,525,613	\$ 12,423,310
Contributions as a Percentage of Covered Payroll	15.70%	15.68%	15.46%	15.53%	15.78%

CITY OF FRIENDSWOOD, TEXAS
NOTES TO SCHEDULE OF CONTRIBUTIONS
For the Year Ended September 30, 2024

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	22 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study for the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other Information: Adopted 50% non-retroactive repeating COLA.

CITY OF FRIENDSWOOD, TEXAS

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM SUPPLEMENTAL DEATH BENEFITS FUND Last Seven Measurement Years

	2023	2022	2021	2020
Service cost	\$ 24,732	\$ 51,328	\$ 45,305	\$ 36,397
Interest	25,773	16,968	17,025	20,150
Difference between expected and actual experience	2,419	122	(9,842)	(48,181)
Changes of assumptions	33,836	(326,179)	29,168	115,737
Benefit payments **	(17,122)	(12,389)	(15,102)	(4,963)
Net change in total OPEB liability	69,638	(270,150)	66,554	119,140
Total OPEB Liability - Beginning	632,558	902,708	836,154	717,014
Total OPEB Liability - Ending	\$ 702,196	\$ 632,558	\$ 902,708	\$ 836,154
 Covered-Employee Payroll	 \$ 19,024,889	 \$ 17,699,233	 \$ 16,779,748	 \$ 16,543,970
 Total OPEB Liability as a Percentage of Covered-Employee Payroll	 3.69%	 3.57%	 5.38%	 5.05%

	2019	2018	2017
Service cost	\$ 27,481	\$ 30,757	\$ 26,788
Interest	23,199	20,933	20,384
Difference between expected and actual experience	(60,356)	(7,425)	-
Changes of assumptions	118,183	(43,775)	49,777
Benefit payments **	(6,107)	(5,859)	(5,640)
Net change in total OPEB liability	102,400	(5,369)	91,309
Total OPEB Liability - Beginning	614,614	619,983	528,674
Total OPEB Liability - Ending	\$ 717,014	\$ 614,614	\$ 619,983
 Covered-Employee Payroll	 \$ 15,267,034	 \$ 14,646,398	 \$ 14,098,997
 Total OPEB Liability as a Percentage of Covered-Employee Payroll	 4.70%	 4.20%	 4.40%

Note: Ten years of data should be presented in this schedule but data was unavailable prior to 2017.
No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay related benefit.

** Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Notes to Required Supplementary Information:

Changes of assumptions:

Changes of assumptions reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2023	3.77%
2022	4.05%
2021	1.84%
2020	2.00%
2019	2.75%
2018	3.71%
2017	3.31%

CITY OF FRIENDSWOOD, TEXAS

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS

CITY OF FRIENDSWOOD RETIREE HEALTH CARE PLAN

Last Seven Measurement Years

	2023	2022	2021	2020
Service cost	\$ 73,690	\$ 89,471	\$ 60,759	\$ 60,972
Interest	38,719	19,387	22,218	30,484
Difference between expected and actual experience	12,216	74,496	11,967	(104,038)
Changes of assumptions	(16,953)	(230,413)	(111,991)	75,401
Benefit payments	(37,419)	(47,887)	(61,339)	(59,267)
Net change in total OPEB liability	70,253	(94,946)	(78,386)	3,552
Total OPEB Liability - Beginning	937,877	1,032,823	1,111,209	1,107,657
Total OPEB Liability - Ending	\$ 1,008,130	\$ 937,877	\$ 1,032,823	\$ 1,111,209
 Covered-Employee Payroll	 \$ 19,029,976	 \$ 17,701,249	 \$ 16,779,752	 \$ 16,543,973
 Total OPEB Liability as a Percentage of Covered-Employee Payroll	 5.30%	 5.30%	 6.16%	 6.72%

	2019	2018	2017
Service cost	\$ 46,995	\$ 53,919	\$ 44,637
Interest	36,314	37,843	39,497
Difference between expected and actual experience	8,768	(214,124)	4,573
Changes of assumptions	86,718	7,071	51,765
Benefit payments	(52,896)	(38,566)	(38,414)
Net change in total OPEB liability	125,899	(153,857)	102,058
Total OPEB Liability - Beginning	981,758	1,135,615	1,033,557
Total OPEB Liability - Ending	\$ 1,107,657	\$ 981,758	\$ 1,135,615
 Covered-Employee Payroll	 \$ 15,267,037	 \$ 14,646,402	 \$ 12,035,859
 Total OPEB Liability as a Percentage of Covered-Employee Payroll	 7.26%	 6.70%	 9.44%

Note: Ten years of data should be presented in this schedule but data was unavailable prior to 2017.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay related benefit.

CITY OF FRIENDSWOOD, TEXAS
NOTES TO CITY OF FRIENDSWOOD RETIREE HEALTH CARE PLAN
For the Year Ended September 30, 2024

Notes to Required Supplementary Information:

Methods and Assumptions Used to Determine Contribution Rates:

The demographic assumptions are based on the assumptions that were developed for the defined benefit plan in which the City participates (TMRS). The assumptions are based on the experience study covering the four year period ending December 31, 2022 as conducted for the Texas Municipal Retirement System (TMRS).

Changes of assumptions:

- 2023 – The demographic and salary increase assumptions were updated to reflect the 2023 TMRS experience study.
- 2022 – The spousal coverage and health care trend assumptions were modified.
- 2021 - The period of service used for allocation of service costs was changed to only reflect service with the City.
- 2019 - The demographic study and salary increase assumptions were updated to reflect the 2019 TMRS Experience Study.
- 2018 - The health care trend assumption was modified.

Changes of assumptions reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2023	3.77%
2022	4.05%
2021	1.84%
2020	2.00%
2019	2.75%
2018	3.71%
2017	3.31%

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**



**NONMAJOR
GOVERNMENTAL FUNDS**

The ***Special Revenue Funds*** are used to account for specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Police Investigation Fund – This fund is used to account for revenues that are restricted to police investigation expenditures.

Fire/EMS Donation Fund – This fund accounts for revenues that are restricted for Fire/EMS capital outlays and debt repayments.

Municipal Court Fund – This fund accounts for revenues that are restricted for court technology and building security. 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.

Community Development Block Grant (CDBG) – Disaster Recovery (DR) Harris County – This fund is used to account for revenues that are restricted to the Community Development Block Grant – Disaster Recovery expenditures. Funds will be used for the Harris County side of the City.

Community Development Block Grant (CDBG) – Disaster Recovery (DR) Galveston County – This fund is used to account for revenues that are restricted to the Community Development Block Grant – Disaster Recovery expenditures. Funds will be used for the Galveston County side of the City.

Community Development Block Grant (CDBG) – Mitigation – This fund is used to account for revenues that are restricted to assist areas impacted by recent disasters to carry out strategic and high-impact activities to mitigate disaster risks and reduce future losses.

The Permanent Fund is 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.

1776 Park Fund – This fund is used to account for assets held by the City in a trustee capacity and the earnings benefit this City Park.

**NONMAJOR
GOVERNMENTAL FUNDS (continued)**

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities.

Sidewalk Installation Fund – This fund is used to account for receipts from developers to install sidewalks in neighborhood developments.

Park Land Dedication Fund – This fund is used to account for receipts from developers to build or enhance neighborhood and community parks.

Street Improvement Fund – This fund is used to record sales tax revenue collected for City's streets maintenance and improvements.

**MAJOR
GOVERNMENTAL FUNDS**

The **Special Revenue Funds** are used to account for specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Coronavirus State and Local Fiscal Recovery Fund – This fund is used to account for federal funds related to the fiscal recovery of Coronavirus. Funds will be used for water and sewer infrastructure projects.

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities.

Bond Construction Fund – is used to account for the construction of public facilities, and park, street and drainage improvements that are funded by the proceeds from Permanent Improvement Bonds.

Debt Service Funds are used to account for the accumulation of resources that are restricted, committed, or assigned for the repayment of principal and interest on long-term obligations of the governmental funds.

Debt Service Fund – This fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs.

CITY OF FRIENDSWOOD, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2024

Page 1 of 3

	Special Revenue Funds			
	Police Investigation	Fires/EMS Donation	Municipal Court	CDBG - DR Harris County
Assets				
Cash and cash equivalents	\$ 42,735	\$ 71,137	\$ 62,747	\$ -
Investments	107,630	183,458	161,821	-
Receivables, net of allowance:				
Taxes	-	-	-	-
Customer accounts	-	2,879	-	-
Other receivables	-	-	3,573	-
Accrued interest	213	420	314	-
Due from other governments	-	-	-	190,375
Total Assets	\$ 150,578	\$ 257,894	\$ 228,455	\$ 190,375
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts payable	\$ 15,686	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-
Due to other funds	-	-	-	190,375
Unearned revenues	-	-	-	-
Total Liabilities	15,686	-	-	190,375
Deferred Inflows of Resources:				
Unavailable revenue	-	-	3,756	-
Total Deferred Inflows	-	-	3,756	-
Fund Balances:				
Nonspendable:				
Permanent fund	-	-	-	-
Restricted:				
Municipal court operations	-	-	224,699	-
Public safety	134,892	257,894	-	-
Capital projects	-	-	-	-
Total Fund Balances	134,892	257,894	224,699	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 150,578	\$ 257,894	\$ 228,455	\$ 190,375

CITY OF FRIENDSWOOD, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2024

Page 2 of 3

	Special Revenue Funds		Permanent	Formerly Nonmajor Fund Debt Service Fund
	CDBG - DR Galveston County	CDBG - MIT	1776 Park Fund	
Assets				
Cash and cash equivalents	\$ 16,359	\$ -	\$ 3,350	\$ -
Investments	42,188	-	8,639	-
Receivables, net of allowance:				
Taxes	-	-	-	-
Customer accounts	-	-	-	-
Other receivables	-	-	-	-
Accrued interest	-	-	17	-
Due from other governments	149,163	74,240	-	-
Total Assets	\$ 207,710	\$ 74,240	\$ 12,006	\$ -
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts payable	\$ -	\$ 74,240	\$ -	\$ -
Retainage payable	-	-	-	-
Due to other funds	182,256	-	-	-
Unearned revenues	7,480	-	-	-
Total Liabilities	189,736	74,240	-	-
Deferred Inflows of Resources:				
Unavailable revenue	-	-	-	-
Total Deferred Inflows	-	-	-	-
Fund Balances:				
Nonspendable:				
Permanent fund	-	-	12,006	-
Restricted:				
Municipal court operations	-	-	-	-
Public safety	-	-	-	-
Capital projects	17,974	-	-	-
Total Fund Balances	17,974	-	12,006	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 207,710	\$ 74,240	\$ 12,006	\$ -

CITY OF FRIENDSWOOD, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2024

Page 3 of 3

	Capital Projects Funds			Total Nonmajor
	Sidewalk Install	Park Land	Street	Governmental
	Fund	Dedication Funds	Improvements	Funds
			Fund	
Assets				
Cash and cash equivalents	\$ 1,782	\$ 30,495	\$ 1,960,652	\$ 2,189,257
Investments	4,593	78,646	5,056,465	5,643,440
Receivables, net of allowance:				
Taxes	-	-	461,123	461,123
Customer accounts	-	-	-	2,879
Other receivables	-	-	-	3,573
Accrued interest	9	141	9,469	10,583
Due from other governments	-	-	-	413,778
Total Assets	\$ 6,384	\$ 109,282	\$ 7,487,709	\$ 8,724,633
Liabilities, Deferred Inflows of				
Resources, and Fund Balances				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 17,294	\$ 107,220
Retainage payable	-	-	32,628	32,628
Due to other funds	-	-	-	372,631
Unearned revenues	-	-	-	7,480
Total Liabilities	-	-	49,922	519,959
Deferred Inflows of Resources:				
Unavailable revenue	-	-	-	3,756
Total Deferred Inflows	-	-	-	3,756
Fund Balances:				
Nonspendable:				
Permanent fund	-	-	-	12,006
Restricted:				
Municipal court operations	-	-	-	224,699
Public safety	-	-	-	392,786
Capital projects	6,384	109,282	7,437,787	7,571,427
Total Fund Balances	6,384	109,282	7,437,787	8,200,918
Total Liabilities, Deferred Inflows of				
Resources, and Fund Balances	\$ 6,384	\$ 109,282	\$ 7,487,709	\$ 8,724,633

CITY OF FRIENDSWOOD, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

Page 1 of 3

	Special Revenue Funds			
	Police Investigation	Fires/EMS Donation	Municipal Court	CDBG - DR Harris County
Revenues				
Sales taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	7,189	-	67,065	-
Permits and fees	-	-	-	-
Intergovernmental	-	-	-	477,022
Miscellaneous	-	-	-	-
Donations	-	172,111	-	-
Investment income (loss)	5,021	14,396	8,803	-
Total Revenues	12,210	186,507	75,868	477,022
Expenditures				
Current:				
General government	-	-	53,037	-
Public safety	1,185	12,102	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Debt Service:				
Principal	-	200,781	-	-
Interest and other charges	-	22,953	-	-
Capital Outlay	6,297	63,161	-	477,022
Total Expenditures	7,482	298,997	53,037	477,022
Net change in fund balances	4,728	(112,490)	22,831	-
Fund Balances - Beginning, as Previously Reported	130,164	370,384	201,868	-
Change within financial reporting entity (nonmajor to major fund)	-	-	-	-
Fund Balances - Ending	\$ 134,892	\$ 257,894	\$ 224,699	\$ -

CITY OF FRIENDSWOOD, TEXAS

Page 2 of 3

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024**

	Special Revenue Funds		Permanent	Formerly Nonmajor Fund Debt Service Fund
	CDBG - DR Galveston County	CDBG - MIT	1776 Park Fund	
Revenues				
Sales taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Permits and fees	-	-	-	-
Intergovernmental	79,053	74,240	-	-
Miscellaneous	12,687	-	-	-
Donations	-	-	-	-
Investment income (loss)	-	-	505	-
Total Revenues	<u>91,740</u>	<u>74,240</u>	<u>505</u>	<u>-</u>
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	91,090	-	-	-
Parks and recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	650	74,240	-	-
Total Expenditures	<u>91,740</u>	<u>74,240</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	505	-
Fund Balances - Beginning, as Previously Reported	17,974	-	11,501	30,793
Change within financial reporting entity (nonmajor to major fund)	-	-	-	(30,793)
Fund Balances - Ending	<u>\$ 17,974</u>	<u>\$ -</u>	<u>\$ 12,006</u>	<u>\$ -</u>

CITY OF FRIENDSWOOD, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

Page 3 of 3

	Capital Projects Funds			Total Nonmajor
	Sidewalk Install	Park Land	Street	Governmental
	Fund	Dedication Funds	Improvements	Funds
			Fund	
Revenues				
Sales taxes	\$ -	\$ -	\$ 2,509,451	\$ 2,509,451
Fines and forfeitures	-	-	-	74,254
Permits and fees	-	64,800	-	64,800
Intergovernmental	-	-	-	630,315
Miscellaneous	-	-	-	12,687
Donations	-	-	-	172,111
Investment income (loss)	269	3,699	257,077	289,770
Total Revenues	269	68,499	2,766,528	3,753,388
Expenditures				
Current:				
General government	-	-	-	53,037
Public safety	-	-	-	13,287
Public works	-	-	16,700	107,790
Parks and recreation	-	3,500	-	3,500
Debt Service:				
Principal	-	-	-	200,781
Interest and other charges	-	-	-	22,953
Capital Outlay	-	28,000	642,742	1,292,112
Total Expenditures	-	31,500	659,442	1,693,460
Net change in fund balances	269	36,999	2,107,086	2,059,928
Fund Balances - Beginning, as previously reported	6,115	72,283	5,330,701	6,171,783
Change within financial reporting entity (nonmajor to major fund)	-	-	-	(30,793)
Fund Balances - Ending	\$ 6,384	\$ 109,282	\$ 7,437,787	\$ 8,200,918

CITY OF FRIENDSWOOD, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

POLICE INVESTIGATION

For the Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Fines and forfeitures	\$ -	\$ -	\$ 7,189	\$ 7,189
Investment earnings	4,876	4,876	5,021	145
Total Revenues	<u>4,876</u>	<u>4,876</u>	<u>12,210</u>	<u>7,334</u>
Expenditures				
Current:				
Public safety	-	1,185	1,185	-
Capital outlay	-	6,297	6,297	-
Total Expenditures	<u>-</u>	<u>7,482</u>	<u>7,482</u>	<u>-</u>
Net change in fund balances	4,876	(2,606)	4,728	7,334
Fund Balances - Beginning	<u>130,164</u>	<u>130,164</u>	<u>130,164</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 135,040</u>	<u>\$ 127,558</u>	<u>\$ 134,892</u>	<u>\$ 7,334</u>

CITY OF FRIENDSWOOD, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL****FIRE/EMS DONATION****For the Year Ended September 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Donations	\$ 190,000	\$ 190,000	\$ 172,111	\$ (17,889)
Investment earnings	15,282	15,282	14,396	(886)
Total Revenues	<u>205,282</u>	<u>205,282</u>	<u>186,507</u>	<u>(18,775)</u>
Expenditures				
Current:				
Public safety	-	12,102	12,102	-
Debt service:				
Principal	200,782	200,782	200,781	1
Interest and other charges	22,956	22,956	22,953	3
Capital outlay	140,000	149,471	63,161	86,310
Total Expenditures	<u>363,738</u>	<u>385,311</u>	<u>298,997</u>	<u>86,314</u>
Net change in fund balances	(158,456)	(180,029)	(112,490)	67,539
Fund Balances - Beginning	<u>370,384</u>	<u>370,384</u>	<u>370,384</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 211,928</u>	<u>\$ 190,355</u>	<u>\$ 257,894</u>	<u>\$ 67,539</u>

CITY OF FRIENDSWOOD, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL****MUNICIPAL COURT****For the Year Ended September 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Fines and forfeitures	\$ 49,000	\$ 49,000	\$ 67,065	\$ 18,065
Investment earnings	6,259	6,259	8,803	2,544
Total Revenues	<u>55,259</u>	<u>55,259</u>	<u>75,868</u>	<u>20,609</u>
Expenditures				
Current:				
General government	58,603	70,880	53,037	17,843
Total Expenditures	<u>58,603</u>	<u>70,880</u>	<u>53,037</u>	<u>17,843</u>
Net change in fund balances	(3,344)	(15,621)	22,831	38,452
Fund Balances - Beginning	<u>201,868</u>	<u>201,868</u>	<u>201,868</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 198,524</u>	<u>\$ 186,247</u>	<u>\$ 224,699</u>	<u>\$ 38,452</u>

CITY OF FRIENDSWOOD, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CDBG – DR HARRIS COUNTY
For the Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ -	\$ 453,447	\$ 477,022	\$ 23,575
Total Revenues	<u>-</u>	<u>453,447</u>	<u>477,022</u>	<u>23,575</u>
Expenditures				
Capital outlay	-	453,447	477,022	(23,575)
Total Expenditures	<u>-</u>	<u>453,447</u>	<u>477,022</u>	<u>(23,575)</u>
Net change in fund balances	-	-	-	-
Fund Balances - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF FRIENDSWOOD, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL****CDBG - DR GALVESTON COUNTY****For the Year Ended September 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ -	\$ 78,403	\$ 79,053	\$ 650
Miscellaneous revenue	-	12,687	12,687	-
Total Revenues	<u>-</u>	<u>91,090</u>	<u>91,740</u>	<u>650</u>
Expenditures				
Current:				
Public works	-	91,090	91,090	-
Capital outlay	-	-	650	(650)
Total Expenditures	<u>-</u>	<u>91,090</u>	<u>91,740</u>	<u>(650)</u>
Net change in fund balances	-	-	-	-
Fund Balances - Beginning	<u>17,974</u>	<u>17,974</u>	<u>17,974</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 17,974</u>	<u>\$ 17,974</u>	<u>\$ 17,974</u>	<u>\$ -</u>

CITY OF FRIENDSWOOD, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CDBG - MIT
For the Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 74,240	\$ 74,240
Total Revenues	<u>-</u>	<u>-</u>	<u>74,240</u>	<u>74,240</u>
Expenditures				
Capital outlay	-	-	74,240	(74,240)
Total Expenditures	<u>-</u>	<u>-</u>	<u>74,240</u>	<u>(74,240)</u>
Net change in fund balances	-	-	-	-
Fund Balances - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF FRIENDSWOOD, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL****1776 PARK****For the Year Ended September 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Investment earnings	\$ 348	\$ 348	\$ 505	\$ 157
Total Revenues	<u>348</u>	<u>348</u>	<u>505</u>	<u>157</u>
Expenditures				
Current	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	348	348	505	157
Fund Balances - Beginning	<u>11,501</u>	<u>11,501</u>	<u>11,501</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 11,849</u>	<u>\$ 11,849</u>	<u>\$ 12,006</u>	<u>\$ 157</u>

CITY OF FRIENDSWOOD, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL****SIDEWALK INSTALLATION****For the Year Ended September 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Investment earnings	\$ 11	\$ 11	\$ 269	\$ 258
Total Revenues	<u>11</u>	<u>11</u>	<u>269</u>	<u>258</u>
Expenditures				
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	11	11	269	258
Fund Balances - Beginning	<u>6,115</u>	<u>6,115</u>	<u>6,115</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 6,126</u>	<u>\$ 6,126</u>	<u>\$ 6,384</u>	<u>\$ 258</u>

CITY OF FRIENDSWOOD, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL****PARK LAND DEDICATION****For the Year Ended September 30, 2024**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Permit and fees	\$ 50,000	\$ 50,000	\$ 64,800	\$ 14,800
Investment earnings	1,003	1,003	3,699	2,696
Total Revenues	<u>51,003</u>	<u>51,003</u>	<u>68,499</u>	<u>17,496</u>
Expenditures				
Current:				
Parks and recreation	-	3,500	3,500	-
Capital outlay	-	31,000	28,000	3,000
Total Expenditures	<u>-</u>	<u>34,500</u>	<u>31,500</u>	<u>3,000</u>
Net change in fund balances	51,003	16,503	36,999	20,496
Fund Balances - Beginning	<u>72,283</u>	<u>72,283</u>	<u>72,283</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 123,286</u>	<u>\$ 88,786</u>	<u>\$ 109,282</u>	<u>\$ 20,496</u>

CITY OF FRIENDSWOOD, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL****STREET IMPROVEMENT****For the Year Ended September 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Sales taxes	\$ 2,287,500	\$ 2,287,500	\$ 2,509,451	\$ 221,951
Investment earnings	122,250	122,250	257,077	134,827
Total Revenues	<u>2,409,750</u>	<u>2,409,750</u>	<u>2,766,528</u>	<u>356,778</u>
Expenditures				
Current:				
Public works	-	249,014	16,700	232,314
Capital outlay	-	623,658	642,742	(19,084)
Total Expenditures	<u>-</u>	<u>872,672</u>	<u>659,442</u>	<u>213,230</u>
Net change in fund balances	2,409,750	1,537,078	2,107,086	570,008
Fund Balances - Beginning	<u>5,330,701</u>	<u>5,330,701</u>	<u>5,330,701</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 7,740,451</u>	<u>\$ 6,867,779</u>	<u>\$ 7,437,787</u>	<u>\$ 570,008</u>

CITY OF FRIENDSWOOD, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL****DEBT SERVICE FUND****For the Year Ended September 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Property taxes	\$ 6,107,175	\$ 6,107,175	\$ 6,185,194	\$ 78,019
Investment earnings	42,556	42,556	75,582	33,026
Total Revenues	<u>6,149,731</u>	<u>6,149,731</u>	<u>6,260,776</u>	<u>111,045</u>
Expenditures				
Debt service:				
Principal	3,177,230	3,177,230	3,177,228	2
Interest and other charges	2,914,945	2,914,945	2,912,892	2,053
Total Expenditures	<u>6,092,175</u>	<u>6,092,175</u>	<u>6,090,120</u>	<u>2,055</u>
Net change in fund balances	57,556	57,556	170,656	113,100
Fund Balances - Beginning	<u>30,793</u>	<u>30,793</u>	<u>30,793</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 88,349</u>	<u>\$ 88,349</u>	<u>\$ 201,449</u>	<u>\$ 113,100</u>

CITY OF FRIENDSWOOD, TEXAS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES****BUDGET AND ACTUAL****BOND CONSTRUCTION****For the Year Ended September 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Investment earnings	\$ 950,000	\$ 950,000	\$ 1,491,401	\$ 541,401
Total Revenues	<u>950,000</u>	<u>950,000</u>	<u>1,491,401</u>	<u>541,401</u>
Expenditures				
Capital outlay	-	14,650,773	12,284,477	2,366,296
Total Expenditures	<u>-</u>	<u>14,650,773</u>	<u>12,284,477</u>	<u>2,366,296</u>
Net change in fund balances	950,000	(13,700,773)	(10,793,076)	2,907,697
Fund Balances - Beginning	<u>33,540,466</u>	<u>33,540,466</u>	<u>33,540,466</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 34,490,466</u>	<u>\$ 19,839,693</u>	<u>\$ 22,747,390</u>	<u>\$ 2,907,697</u>

**STATISTICAL SECTION
(Unaudited)**



**STATISTICAL SECTION
(Unaudited)**

This part of the City of Friendswood’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government’s overall financial health.

Contents Pages

<i>Financial Trends</i>	118
These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	128
These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.	
<i>Debt Capacity</i>	133
These schedules present information to help the reader assess the affordability of the government’s current levels of outstanding debt and the government’s ability to issue additional debt in the future.	
<i>Demographic and Economic Information</i>	138
This schedule offers demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.	
<i>Operating Information</i>	142
These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CITY OF FRIENDSWOOD, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 1
Page 1 of 2

	2024	2023	2022	2021	2020
Governmental Activities					
Net investment in capital assets	\$ 82,579,164	\$ 79,714,165	\$ 74,006,329	\$ 72,240,727	\$ 68,990,597
Restricted	9,817,854	7,105,294	5,059,835	3,491,974	4,606,124
Unrestricted	3,808,116	6,302,252	8,668,866	6,886,085	2,563,947
Total Governmental Activities Net Position	\$ 96,205,134	\$ 93,121,711	\$ 87,735,030	\$ 82,618,786	\$ 76,160,668
Business-Type Activities					
Net investment in capital assets	\$ 45,357,858	\$ 40,075,768	\$ 35,999,342	\$ 32,910,959	\$ 32,242,803
Restricted	3,514,443	2,839,232	2,897,578	2,721,465	2,186,731
Unrestricted	14,358,789	14,978,447	11,776,833	9,984,251	8,438,509
Total Business-Type Activities Net Position	\$ 63,231,090	\$ 57,893,447	\$ 50,673,753	\$ 45,616,675	\$ 42,868,043
Primary Government					
Net investment in capital assets	\$ 127,937,022	\$ 119,789,933	\$ 110,005,671	\$ 105,151,686	\$ 101,233,400
Restricted	13,332,297	9,944,526	7,957,413	6,213,439	6,792,855
Unrestricted	18,166,905	21,280,699	20,445,699	16,870,336	11,002,456
Total Primary Government Net Positions	\$ 159,436,224	\$ 151,015,158	\$ 138,408,783	\$ 128,235,461	\$ 119,028,711

CITY OF FRIENDSWOOD, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 1
Page 2 of 2

	2019	2018	2017	2016	2015
Governmental Activities					
Net investment in capital assets	\$ 66,823,023	\$ 68,320,682	\$ 72,631,192	\$ 73,588,484	\$ 73,611,490
Restricted	4,003,468	4,085,999	2,534,312	1,405,907	1,179,764
Unrestricted	5,402,312	6,248,751	5,532,198	5,579,677	5,901,505
Total Governmental Activities Net Position	\$ 76,228,803	\$ 78,655,432	\$ 80,697,702	\$ 80,574,068	\$ 80,692,759
Business-Type Activities					
Net investment in capital assets	\$ 27,038,046	\$ 27,088,280	\$ 29,305,429	\$ 28,322,718	\$ 26,628,714
Restricted	1,982,666	582,697	260,703	99,006	27,468
Unrestricted	12,077,564	13,620,211	10,584,764	10,238,993	12,040,181
Total Business-Type Activities Net Position	\$ 41,098,276	\$ 41,291,188	\$ 40,150,896	\$ 38,660,717	\$ 38,696,363
Primary Government					
Net investment in capital assets	\$ 93,861,069	\$ 95,408,962	\$ 101,936,621	\$ 101,911,202	\$ 100,240,204
Restricted	5,986,134	4,668,696	2,795,015	1,504,913	1,207,232
Unrestricted	17,479,876	19,868,962	16,116,962	15,818,670	17,941,686
Total Primary Government Net Positions	\$ 117,327,079	\$ 119,946,620	\$ 120,848,598	\$ 119,234,785	\$ 119,389,122

CITY OF FRIENDSWOOD, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 2
Page 1 of 4

	2024	2023	2022	2021	2020
Expenses					
Governmental Activities:					
General government	\$ 8,161,621	\$ 7,873,719	\$ 6,210,336	\$ 5,867,654	\$ 6,119,806
Public safety	22,158,023	18,526,954	15,655,859	15,645,527	15,501,734
Public works	6,252,727	6,990,046	6,994,042	7,160,229	8,840,113
Engineering	639,828	640,292	570,098	506,959	434,976
Community development	1,339,241	1,406,566	1,017,509	1,035,202	1,122,506
Parks and recreation	6,117,073	5,608,792	4,870,623	4,604,943	4,439,511
Library services	1,429,820	1,485,716	1,283,007	1,221,740	1,214,130
Interest and fiscal charges	2,553,004	1,659,932	1,268,435	1,244,881	1,055,889
Total Government Activities Expenses	48,651,337	44,192,017	37,869,909	37,287,135	38,728,665
Business-Type Activities:					
Water and wastewater	11,963,518	12,075,080	11,124,562	11,864,245	12,071,159
Interest and other	1,625,542	1,750,060	1,861,881	1,808,120	1,733,123
Total Business-Type Activities	13,589,060	13,825,140	12,986,443	13,672,365	13,804,282
Total Primary Government Expenses	\$ 62,240,397	\$ 58,017,157	\$ 50,856,352	\$ 50,959,500	\$ 52,532,947
Program Revenues					
Governmental Activities:					
Charges for services:					
General government	\$ 939,295	\$ 921,752	\$ 974,029	\$ 871,362	\$ 930,686
Public safety	1,199,635	1,023,874	1,197,570	1,372,432	871,714
Public works	265,593	241,445	234,103	225,419	222,337
Community development	-	-	1,238	-	9,275
Parks and recreation	537,448	493,846	441,649	384,489	181,709
Library services	-	-	-	-	-
Operating grants and contributions	1,352,869	2,229,755	841,537	3,874,866	3,430,645
Capital grants and contributions	630,315	3,757,860	2,620,495	3,864,589	708,306
Total Governmental Activities	4,925,155	8,668,532	6,310,621	10,593,157	6,354,672
Program Revenues:	4,925,155	8,668,532	6,310,621	10,593,157	6,354,672
Business-Type Activities:					
Charges for services:					
Water and wastewater	20,273,185	21,293,632	19,419,622	17,919,751	16,638,758
Operating grants and contributions	-	104,354	289,181	-	22,602
Total Business-Type activities Program Revenues	20,273,185	21,397,986	19,708,803	17,919,751	16,661,360
Total Primary Government					
Program Revenues	\$ 25,198,340	\$ 30,066,518	\$ 26,019,424	\$ 28,512,908	\$ 23,016,032
Net (Expense) Revenues					
Governmental activities	(43,726,182)	(35,523,485)	(31,559,288)	(26,693,978)	(32,373,993)
Business-type activities	6,684,125	7,572,846	6,722,360	4,247,386	2,857,078
Total Primary Government Net Expense	\$ (37,042,057)	\$ (27,950,639)	\$ (24,836,928)	\$ (22,446,592)	\$ (29,516,915)

CITY OF FRIENDSWOOD, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 2
Page 2 of 4

	2019	2018	2017	2016	2015
Expenses					
Governmental Activities:					
General government	\$ 5,912,467	\$ 5,734,611	\$ 5,128,399	\$ 4,736,867	\$ 5,410,643
Public safety	15,134,465	17,538,040	15,861,719	13,101,691	11,763,659
Public works	7,897,373	6,267,824	4,429,664	4,429,482	3,933,288
Engineering	-	-	-	-	-
Community development	1,359,878	945,701	1,495,001	1,577,813	1,406,288
Parks and recreation	4,839,076	4,554,114	3,459,053	3,080,453	2,869,345
Library services	1,257,970	1,210,207	1,215,683	1,134,859	1,026,967
Interest and fiscal charges	923,350	953,509	953,146	862,654	730,614
Total Government Activities Expenses	37,324,579	37,204,006	32,542,665	28,923,819	27,140,804
Business-Type Activities:					
Water and wastewater	11,507,880	9,019,197	8,502,218	7,975,920	7,629,711
Interest and other	1,579,182	1,029,715	1,086,278	1,642,723	1,524,276
Total Business-Type Activities	13,087,062	10,048,912	9,588,496	9,618,643	9,153,987
Total Primary Government Expenses	\$ 50,411,641	\$ 47,252,918	\$ 42,131,161	\$ 38,542,462	\$ 36,294,791
Program Revenues					
Governmental Activities:					
Charges for services:					
General government	\$ 751,112	\$ 861,271	\$ 1,004,968	\$ 1,002,022	\$ 807,245
Public safety	811,768	868,761	35,007	28,760	30,275
Public works	236,352	213,042	242,184	174,568	190,099
Community development	6,841	-	1,036,741	949,011	843,648
Parks and recreation	341,560	344,064	387,915	286,727	280,046
Library services	-	-	30,600	27,532	33,699
Operating grants and contributions	1,842,704	4,924,228	2,591,025	800,151	660,633
Capital grants and contributions	-	-	219,808	318,657	3,225,672
Total Governmental Activities	3,990,337	7,211,366	5,548,248	3,587,428	6,071,317
Program Revenues:	3,990,337	7,211,366	5,548,248	3,587,428	6,071,317
Business-Type Activities:					
Charges for services:					
Water and wastewater	13,669,552	12,183,711	12,295,441	11,319,801	11,020,029
Operating grants and contributions	-	-	-	-	-
Total Business-Type activities Program Revenues	13,669,552	12,183,711	12,295,441	11,319,801	11,020,029
Total Primary Government					
Program Revenues	\$ 17,659,889	\$ 19,395,077	\$ 17,843,689	\$ 14,907,229	\$ 17,091,346
Net (Expense) Revenues					
Governmental activities	(33,334,242)	(29,992,640)	(26,994,417)	(25,336,391)	(21,069,487)
Business-type activities	582,490	2,134,799	2,706,945	1,701,158	1,866,042
Total Primary Government Net Expense	\$ (32,751,752)	\$ (27,857,841)	\$ (24,287,472)	\$ (23,635,233)	\$ (19,203,445)

CITY OF FRIENDSWOOD, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 2
Page 3 of 4

	2024	2023	2022	2021	2020
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Property taxes	\$ 25,729,032	\$ 22,731,678	\$ 20,845,938	\$ 19,163,858	\$ 18,731,549
Sales taxes	12,628,949	12,126,784	11,176,190	9,915,046	8,846,359
Franchise and other taxes	2,105,924	2,235,689	2,170,152	2,090,001	2,142,660
Investment earnings	3,141,648	1,726,549	49,151	50,805	880,606
Gain (loss) on disposal of capital assets	-	-	-	-	-
Miscellaneous	504,667	285,666	638,418	390,533	269,855
Transfers	2,699,385	1,803,800	1,795,683	1,541,853	1,434,829
Total Governmental Activities	46,809,605	40,910,166	36,675,532	33,152,096	32,305,858
Business-Type Activities:					
Investment earnings	1,352,903	1,450,648	130,401	43,099	347,518
Gain (loss) on disposal of capital assets	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers	(2,699,385)	(1,803,800)	(1,795,683)	(1,541,853)	(1,434,829)
Total Business-Type Activities	(1,346,482)	(353,152)	(1,665,282)	(1,498,754)	(1,087,311)
Total Primary Government	45,463,123	40,557,014	35,010,250	31,653,342	31,218,547
Change in Net Position					
Governmental activities	3,083,423	5,386,681	5,116,244	6,458,118	(68,135)
Business-type activities	5,337,643	7,219,694	5,057,078	2,748,632	1,769,767
Total Primary Government	\$ 8,421,066	\$ 12,606,375	\$ 10,173,322	\$ 9,206,750	\$ 1,701,632

CITY OF FRIENDSWOOD, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

Table 2
Page 4 of 4

	2019	2018	2017	2016	2015
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Property taxes	\$ 18,111,247	\$ 17,608,094	\$ 17,270,647	\$ 16,350,101	\$ 15,574,684
Sales taxes	8,407,249	7,965,662	6,482,367	5,393,920	5,291,186
Franchise and other taxes	2,054,395	1,617,121	1,661,654	1,779,234	1,726,557
Investment earnings	526,867	321,468	187,001	149,003	79,071
Gain (loss) on disposal of capital assets	-	-	25,999	19,564	-
Miscellaneous	351,165	263,245	131,639	128,813	108,306
Transfers	1,456,690	1,554,849	1,358,744	1,397,065	1,226,205
Total Governmental Activities	30,907,613	29,330,439	27,118,051	25,217,700	24,006,009
Business-Type Activities:					
Investment earnings	681,288	200,449	141,978	95,825	49,138
Gain (loss) on disposal of capital assets	-	-	-	7,569	-
Miscellaneous	-	-	-	-	7,839
Transfers	(1,456,690)	(1,554,849)	(1,358,744)	(1,397,065)	(1,226,205)
Total Business-Type Activities	(775,402)	(1,354,400)	(1,216,766)	(1,293,671)	(1,169,228)
Total Primary Government	30,132,211	27,976,039	25,901,285	23,924,029	22,836,781
Change in Net Position					
Governmental activities	(2,426,629)	(662,201)	123,634	(118,691)	2,936,522
Business-type activities	(192,912)	780,399	1,490,179	407,487	696,814
Total Primary Government	\$ (2,619,541)	\$ 118,198	\$ 1,613,813	\$ 288,796	\$ 3,633,336

CITY OF FRIENDSWOOD, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 3
Page 1 of 2

	2024	2023	2022	2021	2020
General Fund					
Nondisposable	437,344	430,134	260,066	355,011	255,796
Restricted	592,105	566,041	460,154	597,908	650,424
Committed	-	-	-	-	-
Assigned	3,192,822	4,630,982	4,667,500	4,320,912	2,591,745
Unassigned	9,074,302	11,111,696	11,997,367	11,953,314	13,374,059
Total General Fund	13,296,573	16,738,853	17,385,087	17,227,145	16,872,024
All Other Governmental Funds					
Nondisposable	12,006	11,801	11,484	11,101	11,070
Restricted	31,961,133	40,068,218	12,740,909	18,106,088	4,757,183
Unassigned	-	-	(179,413)	(165,886)	(1,826,743)
Total Other Governmental Funds	31,973,139	40,080,019	12,572,980	17,951,303	2,941,510
Total Fund Balances of Governmental Funds	\$ 45,269,712	\$ 56,818,872	\$ 29,958,067	\$ 35,178,448	\$ 19,813,534

CITY OF FRIENDSWOOD, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 3
Page 2 of 2

	2019	2018	2017	2016	2015
General Fund					
Nondisposable	378,736	371,610	434,750	646,778	822,226
Restricted	727,704	631,971	667,271	626,229	518,119
Committed	-	-	-	3,612	685,486
Assigned	2,508,234	4,229,725	2,893,697	2,706,897	2,773,419
Unassigned	10,608,815	9,052,000	9,547,039	9,776,031	8,760,424
Total General Fund	14,223,489	14,285,306	13,542,757	13,759,547	13,559,674
All Other Governmental Funds					
Nondisposable	24,738	24,307	31,869	31,721	31,378
Restricted	5,568,395	9,304,724	8,464,859	8,165,349	6,539,985
Unassigned	-	-	-	(193,750)	-
Total Other Governmental Funds	5,593,133	9,329,031	8,496,728	8,003,320	6,571,363
Total Fund Balances of Governmental Funds	\$ 19,816,622	\$ 23,614,337	\$ 22,039,485	\$ 21,762,867	\$ 20,131,037

CITY OF FRIENDSWOOD, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 4
Page 1 of 2

	2024	2023	2022	2021	2020
Revenues					
Taxes	\$ 40,281,183	\$ 37,087,960	\$ 34,192,280	\$ 30,974,155	\$ 29,712,771
Fines and forfeitures	1,085,502	895,577	1,052,940	1,219,096	780,717
Permits and fees	1,946,951	1,861,325	1,847,985	1,669,033	1,504,555
Intergovernmental	1,732,764	5,730,985	3,215,269	7,495,971	3,828,898
Investment earnings	3,082,336	1,691,972	49,580	48,609	274,405
Donations	255,811	295,968	255,638	264,938	274,945
Miscellaneous	296,269	350,095	345,364	124,627	719,721
Total Revenues	48,680,816	47,913,882	40,959,056	41,796,429	37,096,012
Expenditures					
General government	7,365,192	6,936,378	6,040,832	5,591,248	5,690,428
Public safety	21,121,093	16,640,299	15,370,261	14,897,465	14,306,864
Public works	2,849,812	3,572,326	5,765,313	4,612,796	6,021,313
Engineering	639,828	641,204	571,010	507,933	434,976
Community development	1,387,457	1,293,280	1,187,413	1,131,498	1,139,566
Parks and recreation	5,646,466	4,918,338	4,312,856	3,715,517	3,426,521
Library services	1,443,794	1,401,299	1,336,185	1,223,726	1,182,289
Capital outlay	16,292,302	13,487,123	10,277,134	7,037,490	12,865,475
Debt principal payment	3,530,993	3,377,350	2,840,720	2,556,282	2,221,257
Interest and other charges	2,938,851	1,908,811	1,624,891	1,567,472	1,285,807
Total Expenditures	63,215,788	54,176,408	49,326,615	42,841,427	48,574,496
Excess of revenues over (under) expenditures	(14,534,972)	(6,262,526)	(8,367,559)	(1,044,998)	(11,478,484)
Other Financing Sources (Uses)					
Sale of capital assets	19,040	18,181	32,029	21,270	72,568
Insurance recoveries	71,342	69,683	74,126	175,351	8,548
Issuance of capital related debt	-	29,775,000	-	13,185,000	7,795,000
Issuance of notes payable	-	925,000	1,457,640	-	-
Issuance of capital lease	-	-	-	306,329	1,791,015
Issuance of SBITAs	212,999	-	-	-	-
Refunding bonds issued	-	-	-	3,050,000	2,065,000
Payment to refunding escrow agent	-	-	-	(3,321,347)	(2,372,262)
Premium on issuance of debt	-	541,134	-	1,451,456	753,840
Transfers in	2,682,431	1,810,668	1,708,331	1,751,915	1,584,985
Transfers out	-	(16,335)	(124,948)	(210,062)	(223,298)
Total Other Financing Sources (Uses)	2,985,812	33,123,331	3,147,178	16,409,912	11,475,396
Net Change in Fund Balances	\$ (11,549,160)	\$ 26,860,805	\$ (5,220,381)	\$ 15,364,914	\$ (3,088)
Debt service as a percentage of noncapital expenditures	13.8%	13.0%	12.1%	11.7%	9.9%

CITY OF FRIENDSWOOD, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Table 4
Page 2 of 2

	2019	2018	2017	2016	2015
Revenues					
Taxes	\$ 28,389,651	\$ 27,247,421	\$ 25,509,760	\$ 23,533,294	\$ 22,513,317
Fines and forfeitures	866,812	957,671	1,023,556	873,872	907,557
Permits and fees	1,483,554	1,566,656	1,708,357	1,450,939	1,349,264
Intergovernmental	1,576,838	4,398,836	1,763,974	664,427	3,536,980
Investment earnings	518,221	313,793	184,127	147,403	77,947
Donations	290,069	396,010	434,164	257,724	349,325
Miscellaneous	18,777	181,017	165,619	79,435	72,837
Total Revenues	33,143,922	35,061,404	30,789,557	27,007,094	28,807,227
Expenditures					
General government	5,336,269	5,440,888	4,975,926	4,385,321	5,343,160
Public safety	13,545,539	16,868,931	14,751,381	12,135,956	11,348,346
Public works	4,127,539	2,157,277	2,160,152	2,118,572	2,066,349
Engineering	-	-	-	-	-
Community development	1,099,154	985,309	893,663	954,103	925,947
Parks and recreation	3,796,589	3,511,146	3,339,864	3,032,979	2,917,857
Library services	1,204,415	1,200,512	1,172,245	1,096,614	1,036,843
Capital outlay	6,219,243	2,615,538	8,429,200	9,332,400	7,255,229
Debt principal payment	2,168,876	2,137,284	1,813,130	1,570,176	1,272,823
Interest and other charges	1,112,127	1,145,400	1,170,958	921,982	776,340
Total Expenditures	38,609,751	36,062,285	38,706,519	35,548,103	32,942,894
Excess of revenues over (under) expenditures	(5,465,829)	(1,000,881)	(7,916,962)	(8,541,009)	(4,135,667)
Other Financing Sources (Uses)					
Sale of capital assets	6,614	9,135	12,757	2,743	99
Insurance recoveries	235,443	725,304	25,999	19,564	39,257
Issuance of capital related debt	-	485,305	5,605,000	7,345,000	9,595,000
Issuance of notes payable	-	-	-	-	-
Issuance of capital lease	-	-	756,006	-	-
Issuance of SBITAs	-	-	-	-	-
Refunding bonds issued	-	-	-	-	2,840,000
Payment to refunding escrow agent	-	-	-	-	(3,058,663)
Premium on issuance of debt	-	-	435,074	1,484,593	646,746
Transfers in	1,473,591	1,402,989	1,364,399	1,503,442	1,544,662
Transfers out	(47,534)	(47,000)	(5,655)	(182,503)	(318,457)
Total Other Financing Sources (Uses)	1,668,114	2,575,733	8,193,580	10,172,839	11,288,644
Net Change in Fund Balances	\$ (3,797,715)	\$ 1,574,852	\$ 276,618	\$ 1,631,830	\$ 7,152,977
Debt service as a percentage of noncapital expenditures	10.1%	9.8%	9.9%	9.2%	7.5%

CITY OF FRIENDSWOOD, TEXAS
ASSESSED VALUE AND TAXABLE VALUE OF PROPERTY
LAST TEN FISCAL YEARS
(Unaudited)

Table 5
Page 1 of 2

Fiscal Year	Tax Year	Residential Property	Commercial and Industrial Property	Other Property	Total Assessed Value
2015	2014	\$ 2,850,404,776	\$ 300,533,643	\$ 237,028,723	\$ 3,387,967,142
2016	2015	3,156,205,930	335,006,408	206,365,157	3,697,577,495
2017	2016	3,546,622,242	320,646,912	230,805,066	4,098,074,220
2018	2017	3,795,456,220	222,328,923	376,053,145	4,393,838,288
2019	2018	3,749,539,307	227,659,302	352,044,261	4,329,242,870
2020	2019	4,078,991,715	241,927,251	414,739,865	4,735,658,831
2021	2020	4,526,853,385	290,599,941	451,358,776	5,268,812,102
2022	2021	5,112,738,325	337,329,366	528,637,507	5,978,705,198
2023	2022	5,591,194,518	379,247,117	591,110,272	6,561,551,907
2024	2023	6,205,039,336	443,706,520	649,954,492	7,298,700,348

Source: Galveston Central Appraisal District, Harris County Appraisal District, and City of Friendswood records.

Note: Property in the City of Friendswood is reassessed once every two years on average. (Source: Galveston Central Appraisal District)
Tax rates per \$100 of assessed value.
Residential property includes both single-family and multi-family properties.

CITY OF FRIENDSWOOD, TEXAS
ASSESSED VALUE AND TAXABLE VALUE OF PROPERTY
LAST TEN FISCAL YEARS
(Unaudited)

Table 5
Page 2 of 2

Fiscal Year	Tax Year	Less: Exemptions and Tax Exempt Property	Total Taxable Value	Total Direct Tax Rate
2015	2014	\$ 761,444,427	\$ 2,626,522,715	\$ 0.59140
2016	2015	776,779,458	2,920,798,037	0.56870
2017	2016	977,353,948	3,120,720,272	0.54600
2018	2017	894,716,055	3,499,122,233	0.52735
2019	2018	955,005,811	3,374,237,059	0.53240
2020	2019	1,066,920,381	3,668,738,450	0.52140
2021	2020	1,349,948,370	3,918,863,732	0.48740
2022	2021	1,735,137,851	4,243,567,347	0.48731
2023	2022	1,947,407,979	4,614,143,928	0.48731
2024	2023	2,275,365,672	5,023,334,676	0.50073

CITY OF FRIENDSWOOD, TEXAS

Table 6

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

(Unaudited)

(rate per \$100 of assessed value)

Fiscal Year Ended September 30,	City Direct Rates			Overlapping Rates				
	General	Debt Service	Total Direct	Friendswood Independent School District	Clear Creek Independent School District	Galveston County Consolidate Drainage District	Galveston County	Harris County
2015	\$ 0.5303	\$ 0.0611	\$ 0.5914	\$ 1.3670	\$ 1.4000	\$ 0.1350	\$ 0.5788	\$ 0.62998
2016	0.4972	0.0715	0.5687	1.3670	1.4000	0.1150	0.5612	0.62998
2017	0.4620	0.0840	0.5460	1.3870	1.4000	0.1120	0.5462	0.62998
2018	0.4323	0.0950	0.5273	1.3670	1.4000	0.1080	0.5461	0.62998
2019	0.4372	0.0952	0.5324	1.3670	1.4000	0.1080	0.5298	0.62998
2020	0.4321	0.0893	0.5214	1.2594	1.3100	0.1122	0.5044	0.61170
2021	0.3922	0.0952	0.4874	1.3440	1.2659	0.1131	0.4651	0.59920
2022	0.3851	0.1022	0.4873	1.2394	1.1797	0.1320	0.4149	0.58135
2023	0.3885	0.0988	0.4873	1.2094	1.1146	0.1298	0.3676	0.53548
2024	0.3794	0.1213	0.5007	1.0800	0.9746	0.1186	0.3341	0.53509

Source: Galveston County Tax Assessor/Collector and City of Friendswood records.

Note: Overlapping rates are those of local and county governments that apply to property owners within the City of Friendswood. Not all overlapping rates apply to all property owners. Overlapping rates for Friendswood Independent School District, Galveston County Consolidated Drainage District and Galveston County apply only to residents whose property is in Galveston County. Overlapping rates for Clear Creek Independent School District and Harris County apply only to residents whose property is in Harris County.

CITY OF FRIENDSWOOD, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS AGO
(Unaudited)

Table 7

Taxpayer	2024			2015		
	Taxable Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Value	Rank	Percentage of Total City Taxable Assessed Value
Reserve at Autumn Creek LTD	\$ 42,707,455	1	0.85%	\$ 21,110,108	1	0.80%
Texas-New Mexico Power Co.	30,625,410	2	0.61%	14,801,749	2	0.56%
Bellevue at Clear Creek LP	26,000,950	3	0.52%			-
Kroger Co.	15,313,050	4	0.30%	13,641,468	3	0.52%
Bay Meadows LLP	13,566,891	5	0.27%			-
A-S 108 Friendswood Crossing LP	11,982,460	6	0.24%	6,796,870	9	0.00
Frontier Land V P L L	11,246,960	7	0.22%			-
The Beldon Friendswood LLC	10,770,390	8	0.21%			-
Confidential Owner	10,657,912	9	0.21%			-
Taylor Morrison of Texas Inc	10,251,130	10	0.20%			-
G&I VI Sky Hawk LP			-	9,683,100	4	0.37%
H E Butt Grocery Company			-	8,039,600	5	0.31%
HSRE Friendswood LLC			-	7,535,390	6	0.29%
Autumn Creek Dev LTD			-	7,189,780	7	0.27%
HCP Friendswood LLC			-	6,995,240	8	0.27%
Denbury Onshore LLC			-	6,397,460	10	0.24%
Total	183,122,608		3.65%	102,190,765		3.89%
All other taxpayers	4,840,212,068		96.35%	2,524,331,950		96.11%
	\$ 5,023,334,676		100.00%	\$ 2,626,522,715		100.00%

Source: Galveston Central Appraisal District and Harris County Appraisal District.

CITY OF FRIENDSWOOD, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Table 8

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections (adjustments) in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 15,424,948	\$ 15,306,943	99.23%	\$ 106,971	\$ 15,413,914	99.93%
2016	16,431,153	16,264,080	98.98%	157,150	16,421,230	99.94%
2017	17,014,685	16,922,419	99.46%	82,066	17,004,485	99.94%
2018	17,633,192	17,554,220	99.55%	67,221	17,621,441	99.93%
2019	17,952,134	17,756,864	98.91%	182,365	17,939,229	99.93%
2020	18,682,563	18,605,868	99.59%	60,714	18,666,582	99.91%
2021	18,879,840	18,877,842	99.99%	(19,179)	18,858,663	99.89%
2022	20,843,713	20,793,321	99.76%	18,796	20,812,117	99.85%
2023	22,761,758	22,713,172	99.79%	(1,392)	22,711,780	99.78%
2024	25,695,130	25,591,518	99.60%	-	25,591,518	99.60%

Source: Galveston County Tax Assessor/Collector and City of Friendswood records.

CITY OF FRIENDSWOOD, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(Unaudited)

Table 9

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Notes Payable	SBITAs Payable	General Obligation Bonds	Water Revenue Bonds			
2015	\$ 24,525,285	\$ 360,584	\$ -	\$ 9,875,671	\$ 24,663,416	\$ 59,424,956	0.40%	\$ 1,510
2016	31,768,805	180,408	-	33,238,357	6,109,871	71,297,441	0.46%	1,793
2017	36,067,806	668,284	-	31,160,729	5,871,129	73,767,948	0.47%	1,818
2018	34,065,657	791,305	-	29,028,108	5,627,385	69,512,455	0.42%	1,695
2019	32,023,508	436,620	-	26,845,483	27,039,600	86,345,211	0.49%	2,093
2020	38,058,822	1,861,762	-	24,587,858	26,037,385	90,545,827	0.49%	2,173
2021	49,809,357	1,681,709	-	22,310,234	40,736,057	114,537,357	0.57%	2,733
2022	47,143,902	2,613,729	-	20,447,609	39,081,427	109,286,667	0.51%	2,588
2023	74,691,542	2,645,629	92,494	18,534,984	37,366,797	133,331,446	0.61%	3,118
2024	71,838,048	1,752,620	152,509	16,792,283	35,362,243	125,897,703	0.54%	2,922

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

See Table 14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

CITY OF FRIENDSWOOD, TEXAS

Table 10

**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(Unaudited)**

Fiscal Year	Population	Taxable Value	General Bonded Debt Outstanding		Net General Bonded Debt	Percentage of Taxable Value Property	Per Capita
			General Obligation Bonds *	Less Debt Service Funds			
2015	39,458	\$ 2,626,522,715	\$ 34,400,956	\$ 147,193	\$ 34,253,763	1.30%	\$ 868
2016	39,767	2,920,798,037	65,007,162	159,686	64,847,476	2.22%	1,631
2017	40,570	3,120,720,272	67,228,535	115,152	67,113,383	2.15%	1,654
2018	41,003	3,499,122,233	63,093,765	-	63,093,765	1.80%	1,539
2019	41,253	3,374,237,059	58,868,991	18,302	58,850,689	1.74%	1,427
2020	41,637	3,668,738,450	62,646,680	31,909	62,614,771	1.71%	1,504
2021	41,916	3,918,863,732	72,119,591	10,608	72,108,983	1.84%	1,720
2022	42,222	4,243,567,347	67,591,511	46,376	67,545,135	1.59%	1,600
2023	42,757	4,614,143,928	93,226,526	30,793	93,195,733	2.02%	2,180
2024	43,083	5,023,334,676	88,630,331	87,517	88,542,814	1.76%	2,055

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

* Includes both Governmental Activities and Business-type Activities

CITY OF FRIENDSWOOD, TEXAS

Table 11

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF September 30, 2024
(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Friendswood Independent School District	\$187,375,000	100.00%	\$ 187,375,000
Clear Creek Independent School District	1,176,243,063	3.166%	37,237,621
Galveston County	181,569,000	6.369%	11,564,649
Harris County	4,316,306,000	0.144%	<u>6,197,266</u>
Subtotal, overlapping debt			242,374,535
City Direct Debt			<u>73,743,177</u>
Total Direct and Overlapping Debt			<u><u>\$ 316,117,712</u></u>

Source: Information was obtained from either the governmental unit's website or the finance department of the governmental unit.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Friendswood. The City's share of the debt of the overlapping governments is based on the ratio of the assessed value of the City's own property to that of each of the other governments. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident--and therefore responsible for repaying the debt--of each overlapping government.

CITY OF FRIENDSWOOD, TEXAS
LEGAL DEBT MARGIN INFORMATION
(UNAUDITED)

Table 12

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 of the taxable property of such city"

The tax rate for fiscal year ended September 30, 2024 is \$0.5007 per \$100 of assessed valuation with assessed valuation being 100% of market value.

CITY OF FRIENDSWOOD, TEXAS
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(Unaudited)

Table 13

Fiscal Year	Waterworks and Sewer Revenue Bonds					
	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2015	\$ 11,020,029	\$ 6,220,331	\$ 4,799,698	\$ 1,205,000	\$ 1,153,522	2.04
2016	11,319,801	6,361,229	4,958,572	-	481,140	10.31
2017	12,295,441	6,911,675	5,383,766	220,000	184,100	13.32
2018	12,183,711	7,205,293	4,978,418	225,000	179,250	12.32
2019	13,130,943	9,378,672	3,752,271	230,000	787,319	3.69
2020	16,638,758	10,050,967	6,587,791	905,000	952,470	3.55
2021	17,690,843	9,690,325	8,000,518	935,000	1,113,685	3.91
2022	19,408,330	9,130,574	10,277,756	1,450,000	1,221,488	3.85
2023	21,293,632	10,055,068	11,238,564	1,510,000	1,162,374	4.21
2024	20,273,185	9,837,680	10,435,505	1,575,000	1,097,433	3.90

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
Operating expenses do not include interest, depreciation or amortization expenses.

CITY OF FRIENDSWOOD, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS
(Unaudited)

Table 14

Calendar Year	Estimated Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2015	39,358	\$ 14,774,880,000	\$ 47,011	3.7%
2016	39,767	15,463,890,000	47,991	4.9%
2017	40,570	15,682,608,000	47,605	4.7%
2018	41,003	16,443,373,000	49,079	4.3%
2019	41,637	17,497,755,000	51,785	3.2%
2020	41,637	18,561,154,000	54,250	5.9% ⁽¹⁾
2021	41,916	19,994,969,000	57,941	3.9%
2022	42,222	21,328,914,000	60,071	3.4%
2023	42,757	21,872,079,000	61,246	3.2%
2024	43,083	23,359,344,000	64,574	3.6%

Sources: Population information was provided from past financial reports. Unemployment rates, personal income and per capita personal income were obtained from the U.S. Department of Labor Bureau of Labor Statistics website or the Texas Workforce Commission website.

⁽¹⁾ Increase in unemployment rate is a result of the COVID-19 pandemic.

CITY OF FRIENDSWOOD, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Table 15

Employer	2024			2015	
	Estimated Employees	Percentage of Total Employment	Rank	Estimated Employees	Rank
Friendswood ISD	798	3.78%	1	700	1
HEB	505	2.39%	2	317	2
City of Friendswood	246	1.17%	3	232	4
Kroger	224	1.06%	4	292	3
Clear Creek ISD	193	0.91%	5	155	5
Friendship Haven Nursing Home	123	0.58%	6	140	6
McDonalds	104	0.49%	7	75	7
U.S. Post Office	73	0.35%	8	62	10
Morada (formerly Brookdale)	74	0.35%	9	69	8
UTMB	60	0.28%	10	-	
Friendswood Healthcare (Autumn Hills)	-	-		65	9
Total	2,400	11.37%		2,107	

Source: City Manager's Office

Note: Percentage of total employment is based on total City employed 16+ of 21,103 for 2024.
Total City employment for 2015 is not available.

CITY OF FRIENDSWOOD, TEXAS

**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN CALENDAR YEARS
(Unaudited)**

Table 16

Page 1 of 2

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of September 30</u>				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Government:					
City Attorney	3.20	2.15	2.15	2.10	2.10
City Manager	4.00	4.00	4.00	6.00	6.00
City Secretary	3.00	4.00	4.00	4.00	4.00
Administrative Services	-	16.60	16.60	18.60	18.60
Finance	5.00	-	-	-	-
Human Resources	11.00	5.00	5.00	5.00	5.00
Information Technology	7.50	6.00	6.00	5.00	5.00
Municipal Court	4.60	-	-	-	-
Communications	3.00	-	-	-	-
Public Safety:					
Police	91.00	90.40	90.38	90.38	90.38
Fire marshal	8.45	7.38	7.38	7.20	7.20
Public Works	25.00	24.00	23.00	23.00	23.00
Community Development	12.50	11.70	11.18	10.70	10.70
Engineering	9.45	8.45	7.45	7.00	7.00
Parks and Recreation	25.60	25.30	25.30	24.90	24.50
Library	15.32	15.62	15.62	14.97	14.97
Water	12.00	11.30	11.30	9.30	9.30
Sewer	10.00	11.00	11.00	11.00	11.00
Total City Employees:	250.62	242.90	240.36	239.15	238.75

Source: City of Friendswood Budget Documents

Notes:

In fiscal year 2019, Engineering became an independent department, separate from Public Works.

In fiscal year 2020, Human Resources and Information Technology became independent departments, separate from Administrative Services.

In fiscal year 2024, Administrative Services was renamed to Finance and Municipal Court became its own department. In addition, a Communication department was added and the Fire Marshal's Office was renamed to Emergency Services.

CITY OF FRIENDSWOOD, TEXAS

**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN CALENDAR YEARS
(Unaudited)**

Table 16

Page 2 of 2

Function/Program	Full-time Equivalent Employees as of September 30				
	2019	2018	2017	2016	2015
General Government:					
City Attorney	2.10	2.10	1.00	1.00	1.00
City Manager	5.00	5.40	5.40	5.40	4.55
City Secretary	5.00	5.00	5.00	5.00	5.00
Administrative Services	27.60	27.60	27.70	27.70	28.70
Finance	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	-	-	-	-	-
Municipal Court	-	-	-	-	-
Communications	-	-	-	-	-
Public Safety:					
Police	90.38	87.72	88.72	86.72	85.72
Fire marshal	7.20	6.60	6.60	6.60	6.60
Public Works	23.00	27.00	26.00	29.00	25.33
Community Development	10.70	10.70	11.70	11.70	10.89
Engineering	6.00	-	-	-	-
Parks and Recreation	23.10	21.90	20.90	19.63	19.63
Library	14.97	14.97	14.97	14.62	14.62
Water	9.30	9.30	8.30	8.30	8.30
Sewer	11.00	10.00	11.00	8.00	8.00
Total City Employees:	235.35	228.29	227.29	223.67	218.34

Source: City of Friendswood Budget Documents

Notes:

In fiscal year 2019, Engineering became an independent department, separate from Public Works.

In fiscal year 2020, Human Resources and Information Technology became independent departments, separate from Administrative Services.

In fiscal year 2024, Administrative Services was renamed to Finance and Municipal Court became its own department. In addition, a Communication department was added and the Fire Marshal's Office was renamed to Emergency Services.

CITY OF FRIENDSWOOD, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN CALENDAR YEARS
(Unaudited)

Table 17
Page 1 of 2

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Community Development:					
Building permits issued	1,779	1,582	1,682	1,658	1,605
Building inspections conducted	10,254	9,297	9,325	9,998	9,124
Police:					
Physical arrests	1,153	100	1,051	1,368	847
Parking violations	4	6	11	36	17
Traffic violations	6,080	4,856	9,952	11,081	8,807
Fire Marshal:					
Inspections	1,060	983	1,315	1,730	1,146
Fire:					
Emergency responses	4,625	4,199	4,458	4,405	3,650
Fires extinguished	66	82	129	92	65
Parks and Recreation:					
Recreation participants	21,354	20,356	36,861	16,907	6,027
Facility reservations	6,597	3,060	5,356	1,033	3,166
Library:					
Volumes in collection	94,998	94,162	95,470	101,061	99,930
Total volumes borrowed	333,029	350,419	349,814	340,478	271,078
Water:					
New connections	119	87	136	92	185
Water main breaks	90	201	126	49	41
Average daily consumption (thousands of gallons)	4,831	6,217	5,714	5,064	5,319
Peak daily consumption	9,294	12,801	11,166	14,041	9,927
Sewer:					
Average daily sewage treatment (thousands of gallons)	2,940	3,072	2,840	3,255	3,113
Maximum daily flow (thousands of gallons)	9,854	11,558	8,369	11,006	10,520

Source: Various City departments and prior year ACFRs

CITY OF FRIENDSWOOD, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN CALENDAR YEARS
(Unaudited)

Table 17
Page 2 of 2

	Fiscal Year				
	2019	2018	2017	2016	2015
<u>Function/Program</u>					
Community Development:					
Building permits issued	1,465	2,788	2,177	1,865	1,377
Building inspections conducted	9,251	14,157	12,134	11,026	12,145
Police:					
Physical arrests	1,190	1,145	903	1,464	1,479
Parking violations	26	15	61	44	63
Traffic violations	4,468	6,785	3,669	5,001	4,540
Fire Marshal:					
	1,448	1,139	1,233	1,354	1,512
Fire:					
Emergency responses	3,655	3,720	3,599	3,303	3,258
Fires extinguished	80	80	75	76	78
Parks and Recreation:					
Recreation participants	19,657	18,299	20,556	21,369	16,153
Facility reservations	3,293	2,123	1,004	1,444	1,443
Library:					
Volumes in collection	101,532	102,852	100,678	147,726	133,165
Total volumes borrowed	342,592	348,554	341,048	301,158	350,145
Water:					
New connections	169	125	137	183	-
Water main breaks	84	116	44	46	57
Average daily consumption (thousands of gallons)	5,129	5,455	5,282	4,963	4,970
Peak daily consumption	9,390	9,475	10,110	10,472	12,623
Sewer:					
Average daily sewage treatment (thousands of gallons)	3,345	3,117	3,286	3,382	3,306
Maximum daily flow (thousands of gallons)	12,491	10,370	12,766	12,188	11,237

Source: Various City departments and prior year ACFRs

CITY OF FRIENDSWOOD, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN CALENDAR YEARS
(Unaudited)

Table 18
Page 1 of 2

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Police					
Stations	1	1	1	1	1
Patrol units	41	48	29	38	31
Fire					
Stations	4	4	4	4	4
Public Works					
Streets - paved (miles)	225	223	221	221	185
Streets - unpaved (miles)	2	2	2	2	2
Traffic signals	3	3	3	3	3
Parks and Recreation					
Acreage	343	343	320	273	266
Parks	11	11	11	10	10
Swimming pool	1	1	1	1	1
Tennis courts	4	4	4	4	4
Library	1	1	1	1	1
Water					
Water mains (miles)	285	227	222	222	216
Fire hydrants	1,847	1,821	1,755	1,747	1,713
Connections	14,534	14,415	14,328	14,192	14,098
Storage capacity (thousands of gallons)	7,850	7,850	7,850	7,850	7,850
Sewer					
Sanitary sewers (miles)	185	184	182	182	202
Connections	13,435	13,324	13,241	13,132	13,029
Storm sewers (miles)	123	120	117	117	112
Treatment capacity (thousands of gallons)	5,499	9,250	9,250	9,250	9,250

Source: Various City departments and prior year ACFRs.

CITY OF FRIENDSWOOD, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN CALENDAR YEARS
(Unaudited)

Table 18
Page 2 of 2

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Police					
Stations	1	1	1	1	1
Patrol units	33	34	32	31	29
Fire					
Stations	4	4	4	4	4
Public Works					
Streets - paved (miles)	176	176	174	172	169
Streets - unpaved (miles)	2	2	2	2	2
Traffic signals	3	3	3	3	3
Parks and Recreation					
Acreage	266	266	266	266	232
Parks	10	9	9	9	8
Swimming pool	1	1	1	1	1
Tennis courts	4	4	4	4	4
Library	1	1	1	1	1
Water					
Water mains (miles)	216	216	214	212	209
Fire hydrants	1,707	1,707	1,690	1,672	1,631
Connections	13,913	13,744	13,619	13,482	13,289
Storage capacity (thousands of gallons)	7,850	7,850	7,850	7,850	8,100
Sewer					
Sanitary sewers (miles)	202	202	200	198	195
Connections	12,870	12,721	12,588	12,378	12,407
Storm sewers (miles)	112	112	110	109	106
Treatment capacity (thousands of gallons)	9,250	9,250	9,250	9,250	9,250

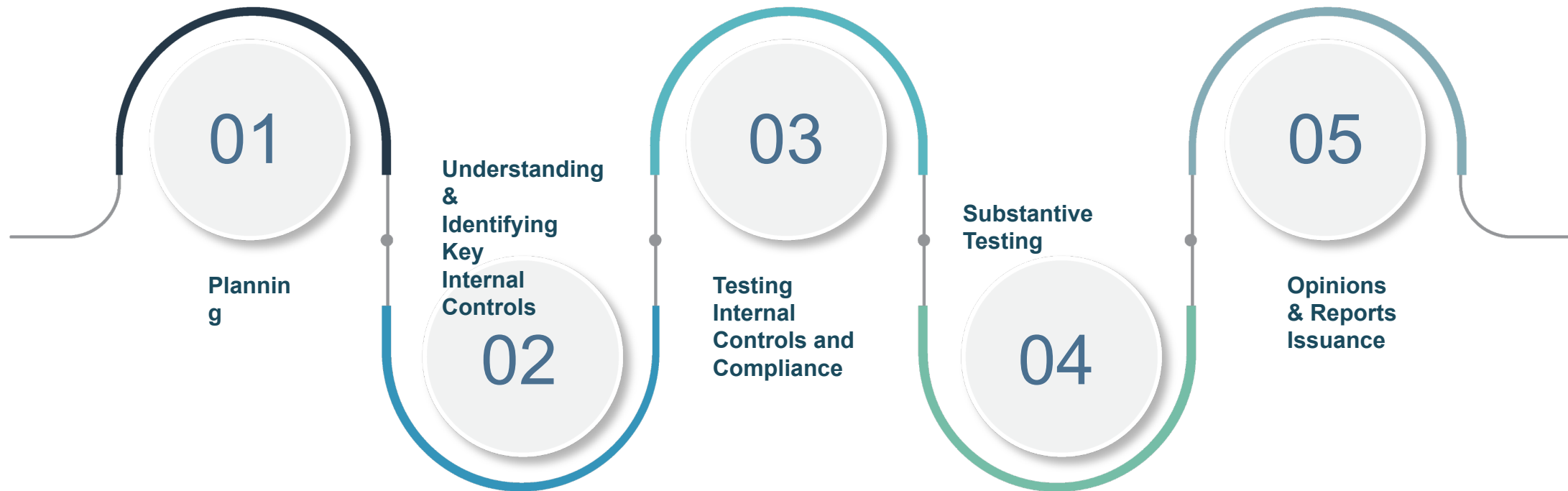
Source: Various City departments and prior year ACFRs.



CITY OF FRIENDSWOOD, TEXAS

FISCAL YEAR 2024: FINANCIAL STATEMENT AUDIT

THE AUDIT PROCESS



AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Clean Report



- **Unmodified or “Clean” Opinion**
- **Financial statements are presented fairly, in all material respects**
- **Audit conducted in accordance with Generally Accepted Auditing Standards**
- **Pages 3-5 of the ACFR**

GOVERNMENT-WIDE STATEMENT OF NET POSITION (P. 21)

- **Total Assets and Deferred Outflows: \$322.4 million**
 - Cash and investments: \$78.4 million
 - Capital assets, net of depreciation: \$226.3 million
- **Total Liabilities and Deferred Inflows: \$163.0 million**
 - Unearned revenue: \$10.0 million
 - Bonds payable and unamortized premiums: \$124.0 million
 - Net pension liability: \$13.7 million
- **Net Position: \$159.4 million**

LONG-TERM LIABILITIES (P. 21)

Total Primary Government (Governmental and Business-type Activities)	September 30, 2024	September 30, 2023
General obligation bonds	\$83,990,000	\$88,245,000
Revenue bonds	32,545,000	34,120,000
Notes payable	1,752,620	2,645,629
Total OPEB liability	1,710,326	1,570,435
Net pension liability	13,715,046	18,930,545
Bond premiums	7,457,574	8,228,323
Compensated absences	2,210,429	1,376,966
Subscription-based IT arrangements	152,509	92,494
Total	\$143,533,504	\$155,209,392

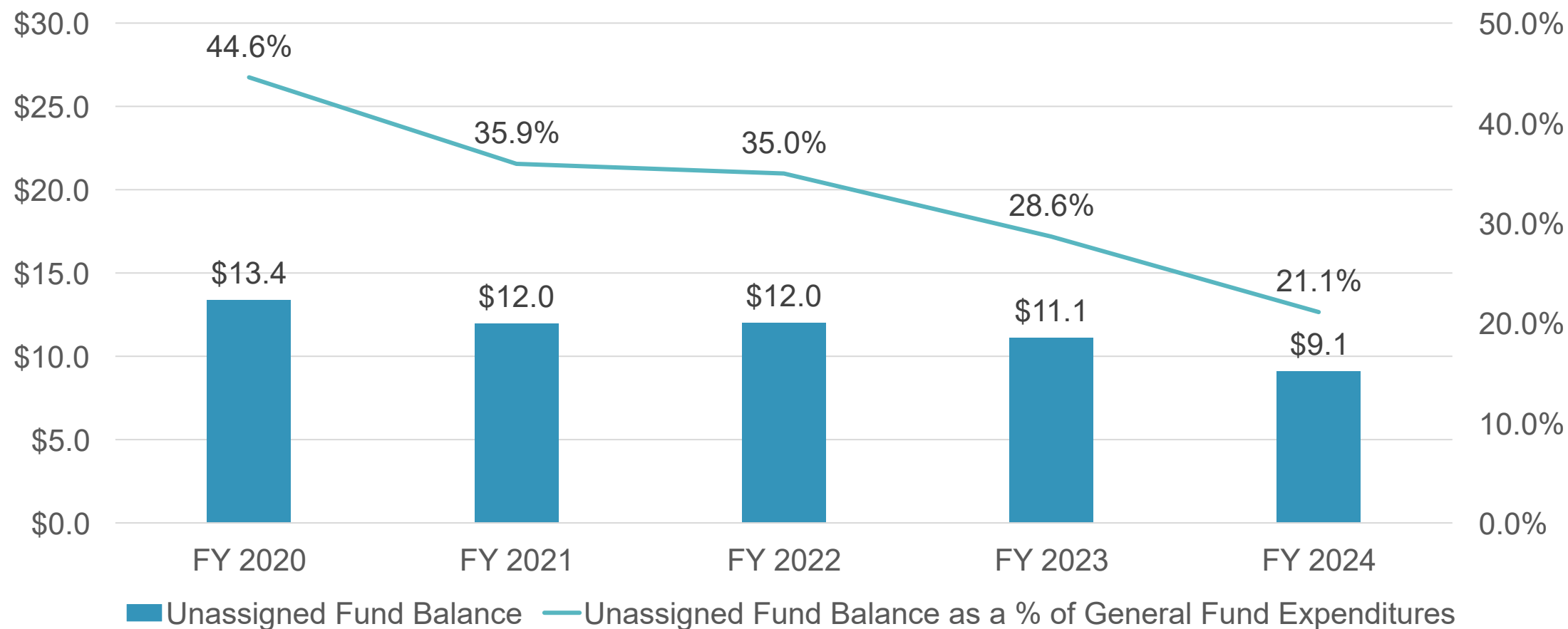
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS (P. 26)

Year Ended September 30, 2024	General	Coronavirus State Fiscal Recovery	Bond Constructio n	Debt Service	Non-major	Total
Total revenues	\$36,719,639	\$455,612	\$1,491,401	\$6,260,776	\$3,753,388	\$48,680,816
Total expenditures	43,147,731	-	12,284,477	6,090,120	1,693,460	63,215,788
Total other financing sources (uses), net	2,985,812	-	-	-	-	2,985,812
Net change in fund balances	(3,442,280)	455,612	(10,793,076)	170,656	2,059,928	(11,549,160)
Fund balance – beginning	16,738,853	367,770	33,540,466	30,793	6,140,990	56,818,872
Fund balance - ending	\$13,296,573	\$828,382	\$22,747,390	\$201,449	\$8,200,918	\$45,269,712

FY 2024 BUDGET AND ACTUAL – GENERAL FUND PP. 74-81

- Actual revenues of \$36.7M were greater than final budgeted revenues by \$1.6M
- Actual expenditures of \$43.1M were less than final budgeted expenditures by \$4.7M
- Expenditures exceeded revenues and other sources by \$3.4M (fund balance decreased by this amount)
- Fund balance as of September 30, 2024, totaled \$13.3M
 - Nonspendable fund balance - \$0.4M
 - Restricted fund balance - \$0.6M
 - Assigned fund balance - \$3.2M
 - Unassigned fund balance - \$9.1M

UNASSIGNED GENERAL FUND BALANCE (\$M)



The City's Financial Management Policy requires that the City maintain the General Fund unassigned fund balance at a minimum of 90 days of prior year audited operating expenditures. As of September 30, 2024, \$8.7 million is set aside for this 90-day operating reserve.

WATER AND SEWER FUND (PP. 28-31)

Statement of Revenues, Expenses, and Changes in Net Position	Year Ended September 30, 2024
Operating revenues	\$20,273,185
Operating expenses	(11,963,518)
Non-operating revenues (expenses), net	(272,639)
Transfers in (out), net	(2,699,385)
Change in net position	5,337,643
Net Position - Beginning	57,893,447
Net Position - Ending	\$63,231,090

Net Position	September 30, 2024
Net investment in capital assets	\$45,357,858
Restricted for capital projects/ debt service	3,514,443
Unrestricted*	14,358,789
Total	\$62,231,090

*This balance includes a 90-day operating reserve of \$2.5 million, as set forth in the City's financial policies.

REQUIRED COMMUNICATIONS

Significant Accounting Policies

- The City's accounting policies and methods are appropriate and in accordance with industry standards.

Accounting Estimates

- The preparation of the financial statements requires that certain estimates and judgments be made by management.
- We concluded that management has a reasonable basis for significant judgments and estimates that impact the financial statements.

Significant Risks (present in every financial statement audit, not specific to the City)

- Management override of internal control
- Improper revenue recognition

REQUIRED COMMUNICATIONS

Difficulties Encountered in Performing the Audit

- We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected or Uncorrected Misstatements

- There were no material misstatements that were identified by us that required management's correction.

Disagreements with Management

- We had no disagreements with management over the application of accounting principles or management's judgments about accounting estimates.

REQUIRED COMMUNICATIONS

Management Representations

- We have requested certain representations from management.

Consultation with Other Accountants

- We are not aware of any situations in which management consulted with other accountants on accounting or financial reporting matters.

Major Issues Discussed with Management Prior to Retention

- We discussed the application of accounting principles and auditing standards; however, our responses were not a condition to our retention.

QUESTIONS?



FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/04/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Receive and discuss an update regarding the Capital Improvement Projects.

Originating Department: Engineering

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This item allows the Engineering Department to present the City's quarterly report related to its capital improvement projects.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

ATTACHMENTS

1. CIP Update March 2025

CITY OF FRIENDSWOOD

Capital Improvement Projects Update



Blackhawk Boulevard Phases II-B & II-C

LOCATION:

Blackhawk Boulevard (Pennystone Way to FM 2351; Thursa Lane to FM 528)

STATUS:

Phase II-B: Original contractor defaulted

- Alternate contractor authorized at March 2025 Council Meeting for stop-gap construction
- City staff is working with the original contractor's bonding company on completion of II-B

Phase II-C: 90% plans received; TxDOT permits in process

- Completion of II-C plans anticipated in the near future



24" Clear Creek Water Line Crossing Project

LOCATION:

From Blackhawk Blvd. to FM 518

STATUS:

Contract awarded in December 2024

Notice to Proceed has been issued to the Contractor with construction start date of April 7

Work due to be completed by December 2025

Construction includes open-cut and trenchless methods for installing a 24" water transmission main



Tank Project at Surface Water Plant #1

LOCATION:

Blackhawk Boulevard near FM 528

STATUS:

Contract awarded in December 2024

Notice to Proceed has been issued to the Contractor with construction start date of March 24

Work due to be completed by October 2026

Scope includes construction of a new ground storage tank to enhance water storage capacity



\$5.02M – Funding: W/S Bonds, ARPA Funds

April 1, 2025

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Page 226 of 463

H-GAC Unified Planning Work Program (UPWP)

UPWP projects are being led by the Houston-Galveston Area Council

Friendswood Master Trail Plan

- Kickoff meeting pending
- Project will positively impact accessibility, connectivity and safety of cyclists and pedestrians in Friendswood by conducting existing conditions analysis, public engagement activities, opportunity analysis, and making recommendations on actionable strategies
- Public meeting dates TBD

Friendswood Parkway Corridor Study

- Public meeting scheduled for Monday, March 31
- Study takes into consideration available right-of-way and ongoing development
- H-GAC public meetings seek input on the corridor study



Funding: No local match; \$500,000 to be paid for by H-GAC

2024 H-GAC Carry-Over Spending Projects

LOCATIONS/STATUS:

TxDOT has started initial engineering work on:

FM 528 @ Bay Area Boulevard – Additional lanes utilizing existing right-of-way to increase turning movements & decrease time at intersection

FM 528 @ Winding Way – New northbound right turn lane

FM 528 @ FM 518 – Dual left turn lanes along FM 528

FM 528 @ Sunset – Restriping and reprogramming of traffic signals to add a second left turn southbound Sunset

December 2026 Letting, per TxDOT Area Office



\$2.6M – Funding: H-GAC Carry-Over Funds (20% local match, half of which can be another transportation project such as annual street maintenance)

2024 H-GAC Carry-Over Spending Projects (cont.)

LOCATIONS/STATUS:

Friendswood Parkway “E” Phase,
North of FM 528 - Environmental
and Preliminary Engineering:
pending an Advance Funding
Agreement with TxDOT

These initiatives are led by the
Houston-Galveston Area Council,
who has determined the projects
meet the Regional Transportation
Plan visions and goals



Funding: H-GAC Carry-Over Funds (20% local match, half of which can be another transportation project such as annual street maintenance)

Potential Impact of Tariffs on Future CIP Project Costs

Tariffs on steel, aluminum, and other imported materials remain in place

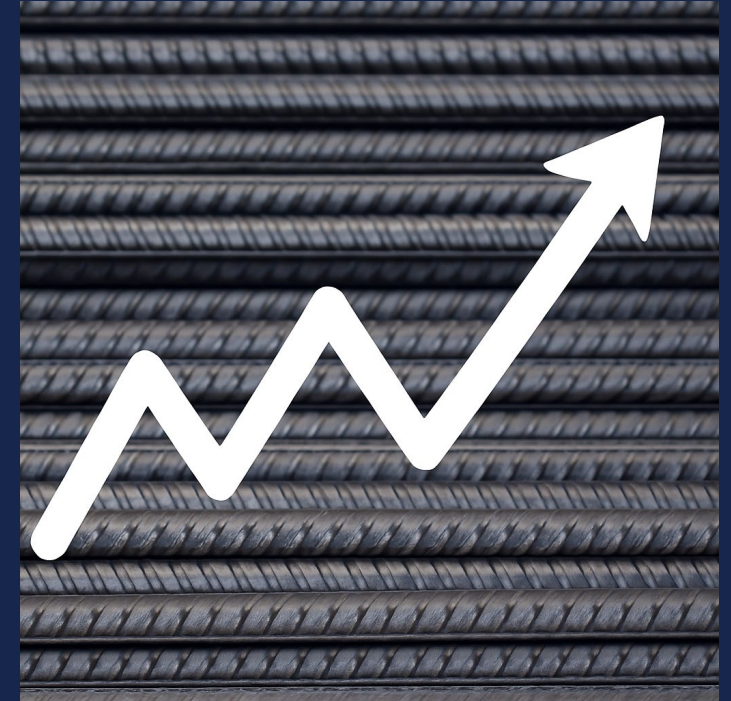
Construction material prices remain elevated due to trade policy uncertainty

- Tariffs are raising the cost of materials like rebar, pipe, fittings, and valves—items used in water, sewer, and street projects

According to the National Association of Home Builders (NAHB), tariffs have contributed to increased infrastructure construction costs nationwide

Budgeting and scheduling for future infrastructure projects may require extra contingency as materials markets remain volatile

Staff continues monitoring policy changes as tariff adjustments can shift quickly, impacting availability and pricing



Questions / Comments



FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/03/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Conduct a public hearing concerning the advisability of the creation of a Public Improvement District (PID) to make certain improvements in the area described as approximately 117.506 acres located southeast of Stonewall Pass Lane, southwest of Baker Road, northeast of Janet Lane, and northwest of Wilderness Trails, Friendswood, Galveston County, Texas.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

On March 3, 2025, the City Council set this public hearing concerning the advisability of the creation of a public improvement district to make certain improvements within such district being approximately 117.506 acres located in Friendswood, Galveston County, Texas, and further depicted as follows:

(INSERT MAP)

(the "PID").

At this public hearing, the City Council will receive public input concerning the establishment of the public improvement district and the authorized improvements to be made therein, which include the following:

1. design, acquisition, construction, improvement, and other allowed costs related to street and roadway improvements, including related drainage, sidewalks, signalization, landscaping, lighting, signage, off-street parking and right-of-way;
2. design, acquisition, construction, improvement, and other allowed costs related to storm drainage improvements, including detention ponds, and underground detention facilities,
3. design, acquisition, construction, improvement, and other allowed costs related to water and wastewater improvements and facilities,
4. design, acquisition, construction, improvement, and other allowed costs related to parks, open space and recreational improvements, including trails and landscaping related thereto;
5. design, construction and other allowed costs related to projects similar to those listed in sections (i) – (v) above authorized by the Act, including similar off-site projects that provide a benefit to the Property within the PID;
6. payment of expenses incurred in the establishment, administration, and operation of the PID;
7. payment of expenses associated with financing such public improvement projects, which may include, but are not limited to, costs associated with the issuance and sale of revenue bonds secured by assessments levied against the Property within the PID; and
8. maintenance and operation expenses of the Authorized Improvements.

A copy of the notice of public hearing was posted on the City's notice boards and website, published in The Reporter News on Wednesday, March 12, 2025, and sent via certified mail to the property owner(s) on March 4, 2025. A copy of the notice of public hearing is attached for your review.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

Public Improvement Districts (“PIDs”) provide a development tool that allocates costs according to the benefits received. A PID can provide a means to fund supplemental services and improvements to meet community needs which could not otherwise be constructed or provided and be paid by those who most benefit from them.

RECOMMENDATIONS

ATTACHMENTS

1. Notice Public Hearing for Falling Leaf PID Creation



CITY OF FRIENDSWOOD

NOTICE OF PUBLIC HEARING OF THE CITY OF FRIENDSWOOD, TEXAS, TO CONSIDER THE ADVISABILITY OF THE CREATION OF A PUBLIC IMPROVEMENT DISTRICT TO MAKE CERTAIN IMPROVEMENTS OVER CERTAIN PROPERTY LOCATED WITHIN THE CITY.

NOTICE IS HEREBY GIVEN THAT the City Council (the "City Council") of the City of Friendswood, Texas (the "City"), pursuant to Chapter 372 of the Texas Local Government Code, as amended (the "Act"), will hold a public hearing at 5:30 p.m. on April 7, 2025, in the City Council Chamber at Friendswood City Hall, 910 S. Friendswood Dr., Friendswood, Texas 77546 for the purpose of considering the establishment by the City of a public improvement district to be located within the City.

In accordance with the Act, the City Council has received a petition (the "Petition") from certain property owners within the corporate limits of the City (the "Petitioner"), that requests the establishment of a public improvement district (the "PID"). The Petition and the legal description of the property to be included in the PID (the "Property") are on file and open for public inspection in the office of the City Secretary at 910 S. Friendswood Dr., Friendswood, Texas 77546. The public hearing is being held with respect to the advisability of creating the PID and the improvements to be made therein.

GENERAL NATURE OF THE AUTHORIZED IMPROVEMENTS: The proposed public improvements (collectively, the "Authorized Improvements") include: (i) design, acquisition, construction, improvement, and other allowed costs related to street and roadway improvements, including related drainage, sidewalks, signalization, landscaping, lighting, signage, off-street parking and right-of-way; (ii) design, acquisition, construction, improvement, and other allowed costs related to storm drainage improvements, including detention ponds, and underground detention facilities; (iii) design, acquisition, construction, improvement, and other allowed costs related to water and wastewater improvements and facilities; (iv) design, acquisition, construction, improvement, and other allowed costs related to parks, open space and recreational improvements including trails and landscaping related thereto; (v) design, construction and other allowed costs related to projects similar to those listed in sections (i) – (v) above authorized by the Act, including similar off-site projects that provide a benefit to the Property within the PID; (vi) payment of expenses incurred in the establishment, administration, and operation of the PID; (vii) payment of expenses associated with financing such public improvement projects, which may include but are not limited to, costs associated with the issuance and sale of revenue bonds secured by assessments levied against the Property within the PID; and (viii) maintenance and operation expenses of the Authorized Improvements. These Authorized Improvements shall promote the interests of the City and confer a special benefit upon the Property.

ESTIMATED COST OF THE AUTHORIZED IMPROVEMENTS: The estimated cost to design, acquire and construct the Authorized Improvements, together with bond issuance costs, eligible legal and financial fees, eligible credit enhancement costs and eligible costs incurred in

the establishment, administration and operation of the PID is SIXTEEN MILLION AND NO/100 DOLLARS (\$16,000,000.00) plus the annual cost of operation and maintenance, if any. The City will pay no costs of the Authorized Improvements or operation and maintenance costs from funds other than assessments levied on property within the PID. The remaining costs of the proposed improvements will be paid from sources other than those described above.

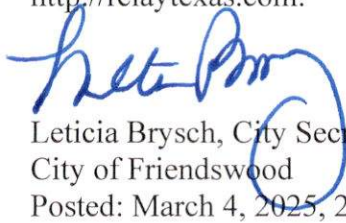
PROPOSED METHOD OF ASSESSMENT: The City shall levy assessments on each parcel within the PID in a manner that results in the imposition of an equal share of the costs of the Authorized Improvements on property similarly benefitted by such Authorized Improvements. The proposed method of assessment shall be based upon (i) an equal apportionment per lot, per front foot, or per square foot of property benefiting from the Authorized Improvements, as determined by the City, (ii) the ad valorem taxable value of the property benefiting from the Authorized Improvements, with or without regard to improvements on the property, or (iii) in any manner that results in imposing equal shares of the cost on property similarly benefitted.

PROPOSED APPORTIONMENT OF COSTS BETWEEN THE CITY AND THE PID: The City will not be obligated to provide any funds to finance the Authorized Improvements. All of the costs of the Authorized Improvements will be paid from assessments levied on properties in the PID and from other sources of funds available to the Petitioner.

BOUNDARIES OF THE PROPOSED PID: Approximately 117.506 acres of land within the City of Friendswood, Galveston County, Texas. Said property being generally located southeast of Stonewall Pass Lane, southwest of Baker Road, northeast of Janet Lane, and northwest of Wilderness Trails, Friendswood, Galveston County, Texas. A metes and bounds description of the Property is available for inspection at the offices of the City Secretary at the location described above.

All interested persons are invited to attend such public hearing to express their views with respect to the establishment of the PID and the Authorized Improvements to be made therein. This Notice of Public Hearing is given and the public hearing is being held pursuant to the requirements of the Act.

The City of Friendswood is committed to compliance with the Americans with Disabilities Act. Reasonable accommodations and equal access to communications will be provided upon request. For assistance, please contact the City's ADA Coordinator Brian Rouane at 281-996-3285 via phone, 281-482-1634 via fax or contact 281-996-3285 via Relay Texas at 711 or 1-800-735-2988 for TYY services. For more information concerning Relay Texas, please visit <http://relaytexas.com>.


Leticia Brysch, City Secretary
City of Friendswood
Posted: March 4, 2025, 2:00 p.m.



FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/14/2025

Prepared by: Karen Horner, City Attorney

Subject: Consider a resolution authorizing the creation of the Falling Leaf Ranch Public Improvement District, which includes approximately 117.506 acres of land situated in the Robert Hoppel Survey, Abstract Number 83 and the B.B.B. & C.R.R. Co. Survey, Abstract Number 47, which property is generally located southeast of Stonewall Pass Lane, southwest of Baker Road, northeast of Janet Lane, and northwest of Wilderness Trails, Friendswood, Galveston County, Texas.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This proposed resolution authorizes the creation of the Falling Leaf Ranch Public Improvement District, which includes approximately 117.506 acres, generally located southeast of Stonewall Pass Lane, southwest of Baker Road, northeast of Janet Lane, and northwest of Wilderness Trails, Friendswood, Galveston County, Texas. (the "District"). The City Council accepted a petition concerning the creation of the District on March 3, 2025, and held the requisite public rehearing after providing notice as required by law. Therefore, in order to finance the proposed improvements through special assessments, the next step is for the City Council to make certain findings and authorize the creation of the District. The findings in this proposed resolution address the following:

1. the advisability of the proposed improvements;
2. the nature of the proposed improvements;
3. the estimated cost of the proposed improvements;
4. the boundaries of the District;
5. the method of assessment; and
6. the apportionment of costs between the City and the District.

If Council adopts the proposed resolution, the next steps include:

1. develop a five-year service plan and assessment plan;
2. prepare a proposed assessment roll;
3. mail and publish notice of a public hearing on the proposed assessment roll;
4. hold a public hearing on the proposed assessment roll; and
5. adopt an ordinance levying the special assessments against the taxable properties within the District.

This resolution must be approved by a majority of all of the members of the City Council in order to pass.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

Public Improvement Districts (“PIDs”) provide a development tool that allocates costs according to the benefits received. A PID can provide a means to fund supplemental services and improvements to meet community needs which could not otherwise be constructed or provided and be paid by those who most benefit from them.

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Creation Resolution -Falling Leaf Ranch PID

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AUTHORIZING THE CREATION OF THE FALLING LEAF RANCH PUBLIC IMPROVEMENT DISTRICT WITHIN THE CITY OF FRIENDSWOOD IN ACCORDANCE WITH CHAPTER 372 OF THE TEXAS LOCAL GOVERNMENT CODE; CONTAINING MATTERS RELATED THERETO; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF.

WHEREAS, the City Council (the "City Council") of the City of Friendswood, Texas (the "City") is authorized under Chapter 372 of the Texas Local Government Code, as amended (the "Act") to create a public improvement district (a "PID") within its corporate limits; and

WHEREAS, the City received a petition (the "Petition"), requesting the establishment of a PID (to be known as the "Falling Leaf Ranch Public Improvement District") (the "District"); and

WHEREAS, the Petition included the 117.506 acres of land within the corporate limits of the City, which is further described by metes and bounds in Exhibit A (the "Property"); and

WHEREAS, the Petition was signed by the record owner of taxable real property representing more than 50% of the appraised value of the real property liable for assessment and the record owner of taxable real property that constitutes more than 50% of the area of all taxable real property within the District that is liable for assessment, (the "Petitioner"); and as such, the Petition complies with the Act; and

WHEREAS, on March 3, 2025, the City Council accepted the Petition and called a public hearing for April 7, 2025, on the creation of the District and the advisability of the improvements; and

WHEREAS, notice of the hearing was published in a newspaper of general circulation in the City in which the District is to be located, in accordance with the Act; and,

WHEREAS, notice to the owners of property within the proposed District was sent by first-class mail to the owners of 100% of the property subject to assessment under the proposed District containing the information required by the Act such that such owners had actual knowledge of the public hearing to be held on April 7, 2025; and

WHEREAS, the public hearing was held on April 7, 2025, and the City Council now desires to create the public improvement district; NOW THEREFORE,

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

Section 1. That the findings set forth in the recitals of this resolution are found to be true and correct and are incorporated herein for all purposes.

Section 2. That the Petition submitted to the City by the Petitioner was filed with the City Secretary and complies with the Act.

Section 3. That pursuant to the requirements of the Act, including, without limitation, Sections 372.006, 372.009(a), and 372.009(b), the City Council, after considering the Petition and evidence and testimony presented at the public hearing on April 7, 2025, hereby finds and declares:

- (a) *Advisability of the Proposed Improvements.* It is advisable to create the District to provide the Authorized Improvements (as described below). The Authorized Improvements are feasible and desirable and will promote the interests of the City and will confer a special benefit on the Property.
- (b) *General Nature of the Authorized Improvements.* The general nature of the proposed public improvements (collectively, the "Authorized Improvements") may include (i) design, acquisition, construction, improvement, and other allowed costs related to street and roadway improvements, including related drainage, sidewalks, signalization, landscaping, lighting, signage, off-street parking and right-of-way; (ii) design, acquisition, construction, improvement, and other allowed costs related to storm drainage improvements, including detention ponds, and underground detention facilities, (iii) design, acquisition, construction, improvement, and other allowed costs related to water and wastewater improvements and facilities, (iv) design, acquisition, construction, improvement, and other allowed costs related to parks, open space and recreational improvements, including trails and landscaping related thereto; (v) design, construction and other allowed costs related to projects similar to those listed in sections (i) – (v) above authorized by the Act, including similar off-site projects that provide a benefit to the Property within the District; (vi) payment of expenses incurred in the establishment, administration, and operation of the District; (vii) payment of expenses associated with financing such public improvement projects, which may include, but are not limited to, costs associated with the issuance and sale of revenue bonds secured by assessments levied against the Property within the District; and (viii) maintenance and operation expenses of the Authorized Improvements. These Authorized Improvements shall promote the interests of the City and confer a special benefit upon the Property.
- (c) *Estimated Costs of the Authorized Improvements and Apportionment of Costs.* The estimated cost to design, acquire and construct the Authorized Improvements, together with bond issuance costs, eligible legal and financial fees, eligible credit enhancement costs and eligible costs incurred in the establishment, administration and operation of the District is \$16,000,000. The City will pay no costs of the Authorized Improvements from funds other than assessments levied on property within the District. The remaining costs of the proposed improvements will be paid from sources other than those described above.
- (d) *Boundaries of the District.* The City Council has determined that the boundaries of the District should be 117.506 acres of land within the City of Friendswood, Galveston County, Texas. A metes and bounds description of the boundaries of the

District is attached hereto as Exhibit "A" and incorporated herein for all intents and purposes.

- (e) *Proposed Method of Assessment.* The City shall levy assessments on each parcel within the District in a manner that results in the imposition of an equal share of the costs of the Authorized Improvements on property similarly benefitted by such Authorized Improvements. The proposed method of assessment shall be based upon (i) an equal apportionment per lot, per front foot, or per square foot of property benefiting from the Authorized Improvements, as determined by the City, (ii) the ad valorem taxable value of the property benefitting from the Authorized Improvements, with or without regard to improvements on the property, or (iii) in any manner that results in imposing equal shares of the cost on property similarly benefitted.
- (f) *Apportionment of Cost Between the District and the City.* The City will not be obligated to provide any funds to finance the Authorized Improvements. All of the costs of the Authorized Improvements will be paid from assessments levied on properties in the District and from other sources of funds available to the Petitioners.
- (g) *Management of the District.* The District shall be managed by the City, with the assistance of a consultant, who shall, from time to time, advise the City regarding certain operations of the District.
- (h) *Advisory Board.* The District shall be managed without the creation of an advisory body.

Section 4. That the creation of the Falling Leaf Ranch Public Improvement District is hereby confirmed, authorized and created as a public improvement district under the Act in accordance with the findings of the City Council as to the advisability of the Authorized Improvements contained in this resolution, the nature and the estimated costs of the Authorized Improvements, the boundaries of the District, the method of assessment and the apportionment of costs as described herein; and the conclusion that the District is needed to fund such Authorized Improvements.

Section 5. That the City Manager is directed to cause to be prepared a Service and Assessment Plan for the District and to present it to the City Council for review and approval.

Section 6. That the City Secretary is hereby authorized and directed to file a copy of this resolution with the Galveston County Clerk no later than April 14, 2025, the seventh (7th) day after its date of adoption.

Section 7. That this resolution shall take effect immediately from and after its passage by the City Council of the City of Friendswood.

INTRODUCED, READ and PASSED by the affirmative vote of the City Council of the City of Friendswood this the 7th day of April, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

STATE OF TEXAS §
 §
COUNTY OF GALVESTON§

Before me, the undersigned authority, on this day personally appeared Mike Foreman, Mayor of the City of Friendswood, Texas, known to me to be the person who signed the above and acknowledged to me that he executed the above and foregoing Resolution in my presence for the purposes stated therein.

Given under my hand and seal of office this the __ day of _____, 2025.

Notary Public, State of Texas

[NOTARY STAMP]

Exhibit "A"

District Boundaries

METES AND BOUNDS DESCRIPTION
117.506 ACRES (5,118,557 SQ. FT.)
ROBERT HOPPEL SURVEY, A-83
B.B.B. & C.R.R. CO. SURVEY, A-46
CITY OF FRIENDSWOOD
GALVESTON COUNTY, TEXAS

Being a tract or parcel containing 117.506 acres (5,118,557 square feet) of land situated in the Robert Hoppel Survey, Abstract Number 83 and the B.B.B. & C.R.R. Co. Survey, Abstract Number 46, Galveston County, Texas; being all of a called 61.892 acre tract of land (Parcel 1), all of a called 10.019 acre tract of land (Parcel 2) and all of a called 46.893 acre tract of land (Parcel 3) conveyed to JMK5 Falling Leaf, L.L.C. as described in deed recorded under Galveston County Clerk's File (G.C.C.F.) Number 2023024740 **SAVE AND EXCEPT** a 1.298 acre (56,553 square feet) portion of land out of said 61.892 acre tract lying in the B.B.B. & C.R.R. Co. Survey, Abstract Number 160, Brazoria County, Texas and being more particularly described as follows (bearings are grid and oriented to the Texas State Plane Coordinate System, South Central Zone Number 4204, US Survey Feet, NAD83):

BEGINNING at a 1-inch iron pipe having Texas State Plane Grid Coordinates of X=3,168,514.00 and Y=13,750,362.36 found marking the most northerly corner of the B.T. Masterson Survey, A-732, the most westerly corner of said Robert Hoppel Survey, A-83 and said 61.892 acre tract; said iron pipe for the most westerly corner of the herein described tract;

THENCE, North 41°31'29" East, along the common line of said Robert Hoppel Survey, A-83 and said B.B.B. & C.R.R. Co. Survey, A-160, a distance of 407.35 feet to a 5/8-inch iron rod with cap stamped "BOUNDARY ONE-RPLS 5489" set marking the most northerly corner of the herein described tract;

THENCE, South 07°18'06" East, departing said common line, over and across said 61.892 acre tract and along the Brazoria-Galveston County line, a distance of 493.71 feet to a 5/8-inch iron rod with cap stamped "BOUNDARY ONE-RPLS 5489" set marking the most southerly corner of the herein described tract;

THENCE, North 48°17'38" West, along the southwesterly line of said Robert Hoppel Survey, A-83 and said 61.892 acre tract, a distance of 277.67 feet to the POINT OF BEGINNING and containing 1.298 acres (56,553 square feet) of land. This description is based upon a Preliminary Plat of Falling Leaf Ranch prepared by Boundary One Surveyors, LLC dated February 21, 2025.

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 02/28/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Recognize Court Clerk Mariela Lopez on attaining her Level 2 Court Clerk Certification from the Texas Court Clerks Association.

Originating Department: City Manager

Degree of importance:

SUMMARY / ORIGINATING CAUSE

Court Clerk Mariela Lopez attained her Level 2 Court Clerk Certification from the Texas Court Clerks Association. This certification is sponsored by the Texas Municipal Court Education Center and the Texas Court Clerks Association and

The Level II exam consists of 3 parts (state exams) and 40 hours of continuing education. Mariela had to score 69% or above on each part to receive a passing grade. The Level II exam may be taken in part and passing the exam is only the first step in achieving Level II. Subjects on each part of the Level II exam are listed below:

Level II Exam Part A

Rights and Roles
Court Records
Legal Research

Level II Exam Part B

Applying Criminal Codes
Children and Minors

Level II Exam Part C

Municipal Court Processes
Financial Management

Mariella will need 12 hours of continued education annually to maintain her certification, and she has worked diligently to obtain her Level 2 Certification in less than 2 years of working with the court. Congratulations Mariela!

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

ATTACHMENTS

**FRIENDSWOOD CITY COUNCIL
AGENDA ITEM FORM**

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/24/2025

Prepared by: Raquel Martinez, Deputy City Secretary

Subject: Present an update regarding the receipt of a Community Development Block Grant - Mitigation (CDBG-MIT) grant for the Resilient Communities Program.

Originating Department: City Manager

Degree of importance:

SUMMARY / ORIGINATING CAUSE

The City Manager will provide the City Council with an update on the receipt of a Community Development Block Grant - Mitigation (CDBG-MIT) grant for the Resilient Communities Program through the Texas General Land Office. This \$250,000 grant will fund the development of a forward-looking comprehensive plan for the City that will integrate hazard mitigation planning and work to minimize the impact of future disasters on the community. On August 5, 2024, the City Council approved the City's grant application submission and subsequent execution via Resolution No. R2024-22; a copy of which is attached for your review.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

None at this time.

ATTACHMENTS

- 1. Resolution No. R2024-22

RESOLUTION NO. R2024-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AUTHORIZING THE SUBMISSION OF A COMMUNITY DEVELOPMENT BLOCK GRANT – MITIGATION APPLICATION FOR THE RESILIENT COMMUNITIES PROGRAM THROUGH THE TEXAS GENERAL LAND OFFICE TO FUND THE DEVELOPMENT AND ADOPTION OF A FORWARD-LOOKING COMPREHENSIVE PLAN THAT INTEGRATES HAZARD MITIGATION PLANNING AND MINIMIZES THE IMPACT OF FUTURE DISASTERS; AUTHORIZING THE REPRESENTATIVE TO ACCEPT OR AFFIRM ANY GRANT AWARD THAT MAY RESULT THEREFROM; AND PROVIDING FOR THE EFFECTIVE DATE.

WHEREAS, the Texas General Land Office (the "GLO") is accepting grant applications pursuant to the Community Development Block Grant – Mitigation ("CDBG-MIT") Resilient Communities Program ("RCP"); and

WHEREAS, the RCP funds the development, adoption, and implementation of modern and resilient building codes, flood damage prevention ordinances, zoning ordinances, comprehensive plans, and land use plans to ensure that communities can withstand future hazards; and

WHEREAS, eligible activities under the RCP include, among other activities, the development and adoption of forward-looking comprehensive plans that integrate hazard mitigation plans; and

WHEREAS, because certain conditions exist related to disastrous events, which represent a threat to the public health, safety, and welfare, the City desires to apply for a grant under the CDBG-MIT RCP in order to update, develop and adopt a forward-looking comprehensive plan that will serve as an actionable plan to minimize the impacts of such future disastrous events; NOW THEREFORE,

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

Section 1. That the City Council of the City of Friendswood hereby authorizes the City Manager or his designee to file an application with the GLO for funding under the CDBG-MIT RCP in an amount not to exceed THREE HUNDRED THOUSAND AND NO/100 DOLLARS (\$300,000.00) to fund the development and adoption of a forward-looking comprehensive plan that integrates hazard mitigation planning and minimizes the impacts of future disasters.

Section 2. That the City Manager is hereby designated as the authorized representative for all purposes under the grant.

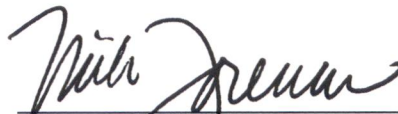
Section 3. That the City Manager of the City of Friendswood is hereby authorized to accept or affirm any grant award that may result from the above application.

Section 4. That all funds will be used in accordance with all applicable federal, state, local and program requirements, including, but not limited to, procurement and civil rights requirements. In

the event of loss or misuse of the grant funds, the City Council of the City of Friendswood hereby assures the GLO that such grant funds will be returned in full.

Section 5. 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

APPROVED AS TO FORM:


KAREN L. HORNER, City Attorney



FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/12/2025

Prepared by: Karen Horner, City Attorney

Subject: Consider an agreement with Axon Enterprises, Inc., for the sole source purchase of taser hardware, software, and related services for the Police Department.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This item allows the City Council to approve the purchase of 70 tasers and related software and services for the Police Department. Axon Enterprises, Inc., is a sole source vendor, whose sole source letter is included with this item. The total cost of the agreement is \$417,114.00 and will be paid in accordance with the following schedule:

Date	Payment
July 2025	\$81,086.96
October 2025	\$81,086.96
October 2026	\$81,086.96
October 2027	\$81,086.96
October 2028	\$81,086.96
October 2029	\$81,086.96
Total	\$417,114.00

The tasers will be delivered in June.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Sole Source Letter Agency Specific EN_US
2. Quote
3. Master Services and Purchasing Agreement - Axon
4. Govt Code Verification Form - Axon

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 02/28/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider on second and final reading an ordinance disannexing (i) approximately 130 acres located along FM 528 at the easternmost city limits, being out of the Thomas Choate League, Abstract 12; the August Whitlock Survey, Abstract 793; the Robert Wilson Survey, Abstract 88; and the John Dickinson Survey, Abstract 15, Friendswood, Harris County, Texas and (ii) portions of FM 528 located adjacent thereto and extending eastward approximately 0.67 miles.

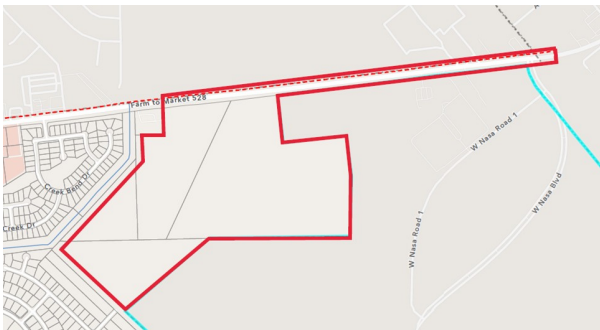
Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

The City received a request for disannexation from Southbrook Land, Inc. to disannex approximately 130 acres of unimproved land located along FM 528, Harris County, Texas, at the easternmost limits of the Friendswood (collectively the "Property").

On February 11, 2025, the City of League City approved an interlocal agreement wherein Friendswood is to disannex the Property and the City of League City will annex the same. The Property is depicted as follows:



On October 8, 2024, Harris County Commissioner's Court approved the disannexation of the portions of FM 528 subject to this ordinance.

The first reading of this ordinance was approved by the Council on March 3, 2025.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Ordinance - Disannexation
2. Exhibit A - Petition for Disannexation from Friendswood
3. Exhibit B - Disannexation Property Description of ROW
4. Exhibit C - Disannexation Property Descriptions - Petition Property + ROW Property (1)

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, MAKING CERTAIN FINDINGS; PROVIDING FOR THE DISANNEXATION OF (I) APPROXIMATELY 130 ACRES LOCATED ALONG FM 528, HARRIS COUNTY, TEXAS, AT THE EASTERNMOST LIMITS OF FRIENDSWOOD AND (II) PORTIONS OF FM 528 LOCATED ADJACENT THERETO AND EXTENDING EASTWARD APPROXIMATELY 0.67 MILES THEREFROM, WHICH SAID TERRITORY LIES WITHIN THE PRESENT BOUNDARY LIMITS FOR THE CITY OF FRIENDSWOOD, HARRIS COUNTY, TEXAS; PROVIDING FOR SEVERABILITY; PROVIDING FOR OTHER MATTERS RELATED TO THE SUBJECT; AND PROVIDING FOR THE EFFECTIVE DATE.

WHEREAS, on February 7, 2025, the City of Friendswood received a petition for disannexation from BC-SB Baybrook JV LLC, (the "Petitioner"), which owns approximately 130.9043 acres within the City of Friendswood, Harris County, Texas (the "Petitioner's Property"), which petition is attached hereto as Exhibit "A" and incorporated herein for all intents and purposes; and

WHEREAS, the Petitioner has submitted such petition pursuant to Section 43.145 of the Texas Local Government Code for unimproved areas or non-taxable areas, and not for failure to provide services; and

WHEREAS, recognizing that the amount of taxes and fees collected by the City during the time the Petitioner's Property has been located within the City is less than or equal to the amount of money that the City has spent for the direct benefit of the Petitioner's Property during that same period, the Petitioner has waived any remedies or rights as set forth in law or equity pertaining to the recovery of property taxes and fees relative to the Petitioner's Property; and

WHEREAS, on October 8, 2024, the Harris County Commissioners Court, pursuant to Section 43.147(a) of the Texas Local Government Code, consented to Friendswood's disannexation of that portion of FM 528 located adjacent the Petitioner's Property and extending eastward approximately 0.67 miles therefrom, which said territory lies within the present boundary limits for the City of Friendswood, Harris County, Texas (the "ROW Property"), as more particularly described in Exhibit "B," which is attached hereto and incorporated herein for all intents and purposes; and

WHEREAS, the Petitioner's Property and the ROW Property (collectively the "Property") are the subject of an interlocal agreement between the City of Friendswood and the City of League City dated the 3rd day of March, 2025; and

WHEREAS, pursuant to such agreement, the City of Friendswood has agreed to release the Property and the City's extraterritorial rights to the Property, in exchange for the City of League City releasing the City of Friendswood from the payment obligations under that certain Interlocal Agreement for Boundary Adjustment between League City and Friendswood dated May 19, 2021; and

WHEREAS, on March 3, 2025, the City Council held a public hearing wherein all interested persons were given the right to appear and be heard concerning the disannexation of the Property; and

WHEREAS, after considering the testimony and evidence presented at the public hearing, the City Council hereby finds and determines that the disannexation of the Property is appropriate; and

WHEREAS, in accordance with all applicable laws and that certain interlocal agreement between the City of Friendswood and the City of League City dated the 3rd day of March, 2025, the City of Friendswood desires to take all appropriate actions necessary to disannex the Property; NOW THEREFORE,

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

Section 1. The facts and matters set forth in the preamble of this ordinance are hereby found to be true and correct.

Section 2. That the Property lying within the City of Friendswood is hereby removed and disannexed from the City of Friendswood, Texas, and shall hereinafter be included within the extraterritorial limits of the City of League City, Texas. The present boundary limits of the City are altered and amended so as to exclude said areas from the corporate limits of the City of Friendswood, Texas, to-wit:

SEE EXHIBIT "C"

Section 3. The above-described territories and the areas so disannexed shall no longer be a part of the City of Friendswood, Texas; and no refund, pursuant to Section 43.148 of the Texas Local Government Code, shall be due to the landowners of the area since the amount of taxes and fees collected by the City during the time the Property has been located within the City is less than or equal to the amount of money that the City has spent for the direct benefit of the Property.

Section 4. The disannexed areas are hereby removed from all the service plans prepared by the City for the provision of municipal services.

Section 5. In the event any clause, phrase, provision, sentence, or part of this ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Friendswood, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 6. This ordinance shall take effect immediately from and after its passage by the City Council of the City of Friendswood, Texas, on second reading.

INTRODUCED, READ and PASSED on the first reading by the affirmative vote of the City Council of the City of Friendswood on this the 3rd day of March, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

INTRODUCED, READ and PASSED on the second and final reading on this the 7th day of April, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

Exhibit "A"

PETITION FOR DISANNEXATION FROM THE CITY OF FRIENDSWOOD, TEXAS CORPORATE LIMITS

THE STATE OF TEXAS §
 §
COUNTY OF HARRIS §

TO THE HONORABLE MAYOR AND CITY COUNCIL OF THE CITY OF
FRIENDSWOOD, TEXAS:

The undersigned, BC-SB BAYBROOK JV LLC, a Delaware limited liability company (the "Petitioner"), acting pursuant to the provisions of Chapter 43, Texas Local Government Code, particularly Section 43.145 of that Code, together with all amendments and additions thereto, respectfully petition the City Council of the City of Friendswood, Texas (the "City"), for the disannexation of the land described by metes and bounds in **Exhibit A** (the "Land"). In support of this petition, the undersigned would show the following:

I.

The Petitioner holds fee simple title to the Land sought to be disannexed and there are no lienholders on the Land.

II.

Petitioner desires that the Land be disannexed in accordance with Section 43.145 of the Texas Local Government Code and not for failure to provide services as that process is set forth in Section 43.141, Texas Local Government Code.

III.

Petitioner acknowledges that the amount of property taxes and fees collected by the City during the time the Land has been located within the City is less than or equal to the amount of money that the City has spent for the direct benefit of the Land during that same period.

IV.

Petitioner waives any remedies or rights as set forth in law or equity pertaining to recovery of property taxes and fees collected by the City relative to the Land.

V.

Petitioner hereby represents and certifies that the Land is composed of at least three contiguous acres that are unimproved and is adjoining the boundaries of the City.

EXECUTED this _____ day of _____, 2025.

BC-SB BAYBROOK JV LLC,
a Delaware limited liability company

By: 

Name: Matthew McCafferty

Title: Authorized Signatory

THE STATE OF TEXAS

§

COUNTY OF HARRIS

§

§

This instrument was acknowledged before me on this 5th day of February, 2025, by Matthew McCafferty,
as Authorized Signatory of BC-SB BAYBROOK JV LLC, a Delaware limited liability company, on behalf of said limited liability company.



(NOTARY SEAL)



Notary Public, State of Texas

Attachment: Exhibit A - Description of the Land

EXHIBIT A

BAYBROOK MUNICIPAL UTILITY DISTRICT NO. 1 ANNEXATION
TRACT M
METES AND BOUNDS DESCRIPTION
130.9043 ACRES OUT OF
THOMAS CHOATE LEAGUE, ABSTRACT 12,
AUGUST WHITLOCK SURVEY, ABSTRACT 793,
ROBERT WILSON SURVEY, ABSTRACT 88 AND
JOHN DICKINSON SURVEY, ABSTRACT 15
FRIENDSWOOD, HARRIS COUNTY, TEXAS

All that certain 130.9043 acres being out of Thomas Choate League, Abstract 12, August Whitlock Survey, Abstract 793, Robert Wilson Survey, Abstract 88 and John Dickinson Survey, Abstract 15 and out of Lots 1 – 6 and 9 and 10, Block 1, and Lots 9 and 10, Block 5, Webster Outlots according to the plat thereof as filed in Volume 67, Page 197 Harris County Deed Records, and out of Block 12, Sherman Place according to the plat thereof as filed in Volume 69, Page 231 Harris County Deed Records, Friendswood, Texas being out of that certain called Tract 1 (220.0290 acres) described in a deed dated 01-01-2022 from Clearfield Realty, Inc., a Texas corporation to Clearfield Realty, Inc., a Delaware corporation as filed in the Official Records of Harris County at Clerk's File Number RP-2022-3132 and being more particularly described by metes and bounds as follows (bearings based on Texas Coordinate System of 1983, South Central Zone 4204);

Beginning at a found 5/8" iron rod with cap (stamped Terra Surveying) marking the northeast corner of that certain called 2.672 acre tract described in a deed dated 08-09-1977 from Webster Ranch Corporation to Houston Lighting and Power Company (HL&P) as filed in the Official Records of Harris County at Clerk's File Number F336213 and Film Code Number 178-01-1953 and marking a point on the south right-of-way line of Farm Market Road 528 (F.M. 528) (width varies);

1. Thence N 81° 12' 48" E – 9.50' with the south right-of-way line of said F.M. 528 to a found 5/8" iron rod with cap (stamped C.L. DAVIS – RPLS 4464) marking the beginning of a curve to the right having a radius of 5,669.58' and a central angle of 02° 45' 51";

Thence the following (3) courses with the south right-of-way line of said F.M. 528 as established by that certain Parcel 78 called 0.125 acre tract described in a deed dated 09-02-1994 from Clearfield Realty, Inc. to City of League City as filed in the Official Records of Harris County at Clerk's File Number R070017 and Film Code Number 501-12-0979 and Parcel 62, Part 1 called 0.733 acre tract described in that certain Final Judgment to City of League City as filed in the Official Records of Harris County at Clerk's File Number R249492 and Film Code Number 502-61-2107;

2. Thence with said curve an arc distance of 273.53' and a chord bearing and distance of N 82° 35' 43" E – 273.50' to a found 5/8" iron rod marking the point of a reverse curve to the left having a radius of 11,519.16' and a central angle of 02° 45' 51";

3. Thence with said curve an arc distance of 555.74' and a chord bearing and distance of N 82° 35' 44" E – 555.68' to a found 5/8" iron rod for corner, from which a found 5/8" iron rod bears N 31° 51' 08" W – 0.50' for reference;
4. Thence N 81° 12' 48" E – 615.38' to a point for corner;
5. Thence S 08° 46' 00" E – 500.00' with the common east city limit line of Friendswood and the west city limit line of League City to a point for corner;
6. Thence N 81° 12' 48" E – 790.00' with the common north city limit line of Friendswood and the south city limit line of League City to a point for corner;
7. Thence S 08° 46' 00" E – 602.03' with the common east city limit line of Friendswood and the west city limit line of League City and with the west line of that certain called 17.557 acre tract described in a deed dated 05-14-1999 from Clearfield Realty, Inc. to Baybrook Municipal Utility District No. 1 (BMUD) as filed in the Official Records of Harris County at Clerk's File Number T737635 and Film Code Number 525-76-2835 to a found 5/8" iron rod for corner;
8. Thence S 00° 25' 35" E – 793.42' continuing with the common east city limit line of Friendswood and the west city limit line of League City and with the west line of said BMUD tract to a point for corner;
9. Thence S 87° 14' 57" W – 1,556.20' with the common south city limit line of Friendswood and the north city limit line of League City and the common north line of the John Dickinson Survey, Abstract 15 and the south line of the Robert Wilson Survey, Abstract 88 to a point for corner;
10. Thence S 41° 46' 41" W – 1,517.99' with the common southerly city limit line of Friendswood and the northerly city limit line of League City to a point for corner;
11. Thence N 48° 13' 19" W – 1,411.41' with the easterly line of that certain called 6.822 acre tract as described in a deed dated 08-09-1977 from Webster Ranch Corporation to Houston Lighting and Power Company (HL&P) as filed in the Official Records of Harris County at Clerk's File Number F336215 and Film Code Number 178-01-1962 to a found 5/8" iron rod for corner;
12. Thence N 41° 06' 11" E – 1,498.06' continuing with the easterly line of said called 6.822 acre HL&P tract to a found 5/8" iron rod with cap (stamped C.L. DAVIS – RPLS 4464) for corner, from which a found 5/8" iron rod bears N 67° 59' 40" W – 1.71' for reference;
13. Thence N 02° 57' 32" W – 338.43' (deed 336.25') continuing with the easterly line of said called 6.822 acre HL&P tract to a found 5/8" iron rod with cap (stamped Terra Surveying) for corner;
14. Thence N 86° 58' 32" E – 274.75' (deed 275.00') with the south line of said called 2.672 acre HL&P tract to a found 5/8" iron rod with cap (stamped Terra Surveying) for corner;

15. Thence N 02° 57' 58" W – 345.07' (deed 344.75') with the east line of said called 2.672 acre HL&P tract to the POINT OF BEGINNING and containing 130.9043 acres (5,702,193 square feet) of land more or less.

This document was prepared under 22 TAC 663.21 and is not to be used to convey or establish interest in real property except those right and interests implied or established by the creation or reconfiguration of the boundary of the political subdivision for which it was prepared.

This metes and bounds description is accompanied by a separate plat, drawing or exhibit per Texas Board of Professional Land Surveyor's "General Rules of Procedures and Practices" Section 663.19(9).

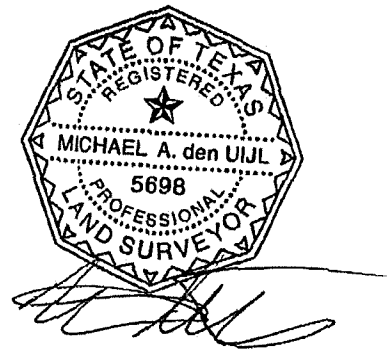
Compiled by: C.L. Davis & Company

Firm No. 10082000

Job Number: 11-1031-28-CLEARFIELD TRACT M M&B.Doc

01-25-2023

Revised 09-06-2023



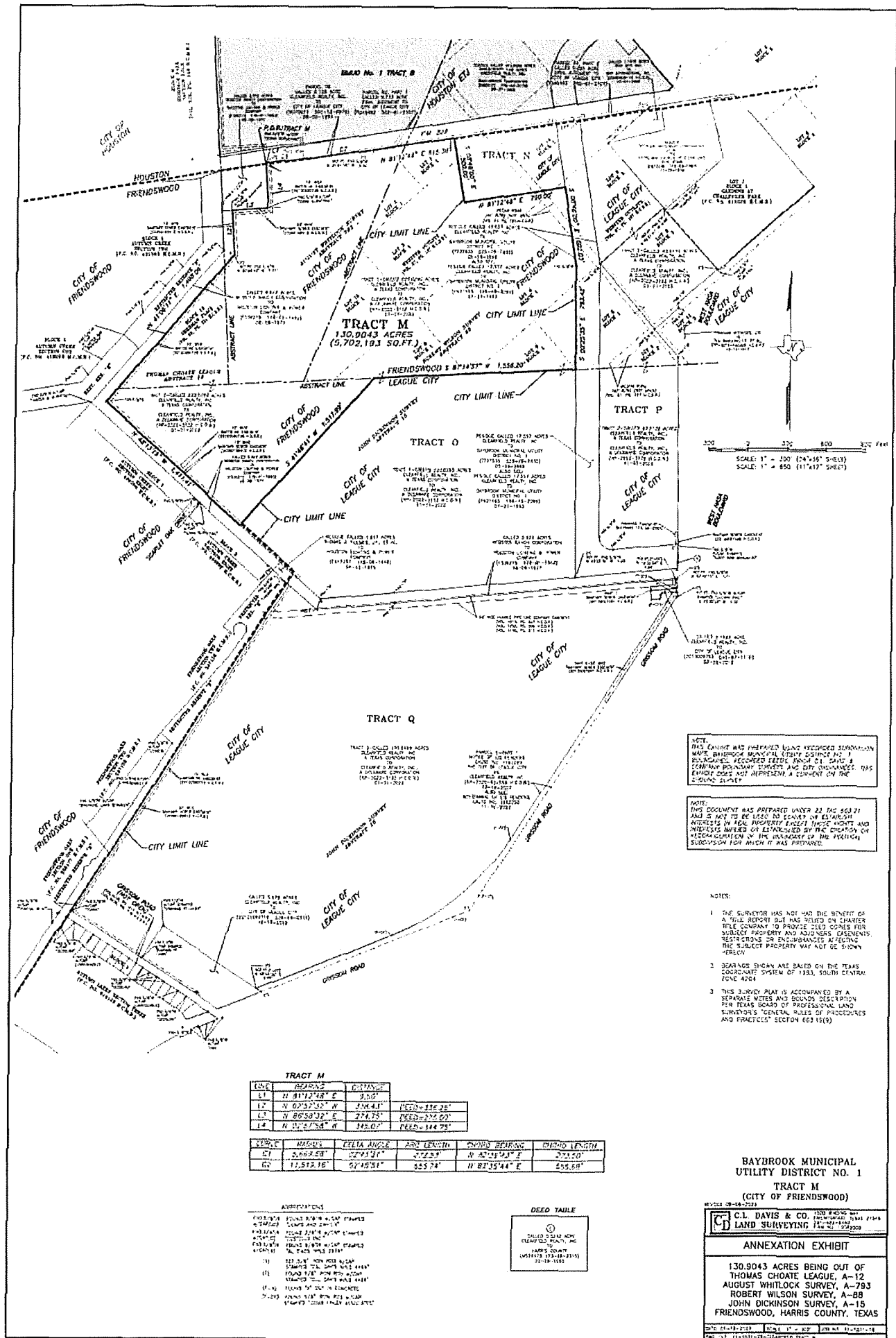


EXHIBIT "B"

DESCRIPTION OF ROW PROPERTY

BEING a tract of land situated in Harris County, Texas, within the August Whitlock Survey, Abstract No. 793, and the Robert Wilson Survey, Abstract No. 88, and being a portion of that certain 12.3-acre tract of land described in Ordinance No. 83-21, as annexed into the City of Friendswood, Texas.

COMMENCING at the NORTHWEST corner of that certain 2.672-acre tract conveyed to Houston Lighting & Power Company by Special Warranty Deed recorded in Volume 4589, Page 99, of the Deed Records of Harris County, Texas, being a point in the south right-of-way line of Farm-to-Market Road No. 528 (FM 528), said right-of-way being presently 120 feet wide;

THENCE in a NORTHEASTERLY direction along the south right-of-way line of FM 528, a distance of approximately 356.80 feet to the NORTHEAST corner of said 2.672-acre tract, being the POINT OF BEGINNING of the tract herein described;

THENCE in a NORTHERLY direction, perpendicular to FM 528, a distance of 100 feet to a point in the historic north right-of-way line of FM 528 as described in Ordinance No. 83-21;

THENCE in an EASTERLY direction along the historic north right-of-way line of FM 528, a distance of approximately 4,998 feet to a point, being the NORTHEAST corner of the property described in Ordinance No. 83-21;

THENCE in a SOUTHERLY direction, perpendicular to FM 528, to a point in the southern boundary of the annexed area;

THENCE in a WESTERLY direction along the southern boundary of the annexed area as described in Ordinance No. 83-21, to the POINT OF BEGINNING.

Containing approximately 11.47 acres of land, more or less.

This description follows the original metes and bounds described in Ordinance No. 83-21, excepting and removing the portion adjacent to the Houston Lighting & Power Company tract. The right-of-way described above reflects the historic 100-foot-wide FM 528 alignment as it existed at the time of annexation under Ordinance No. 83-21. The current right-of-way width along FM 528 has since been expanded.

This description is based on available records and is subject to survey.



Exhibit "C"

BAYBROOK MUNICIPAL UTILITY DISTRICT NO. 1 ANNEXATION
TRACT M
METES AND BOUNDS DESCRIPTION
130.9043 ACRES OUT OF
THOMAS CHOATE LEAGUE, ABSTRACT 12,
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1. Thence N 81° 12' 48" E – 9.50' with the south right-of-way line of said F.M. 528 to a found 5/8" iron rod with cap (stamped C.L. DAVIS – RPLS 4464) marking the beginning of a curve to the right having a radius of 5,669.58' and a central angle of 02° 45' 51";

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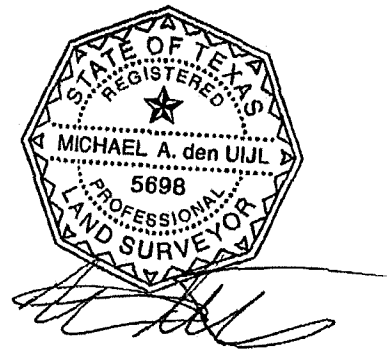
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01-25-2023

Revised 09-06-2023



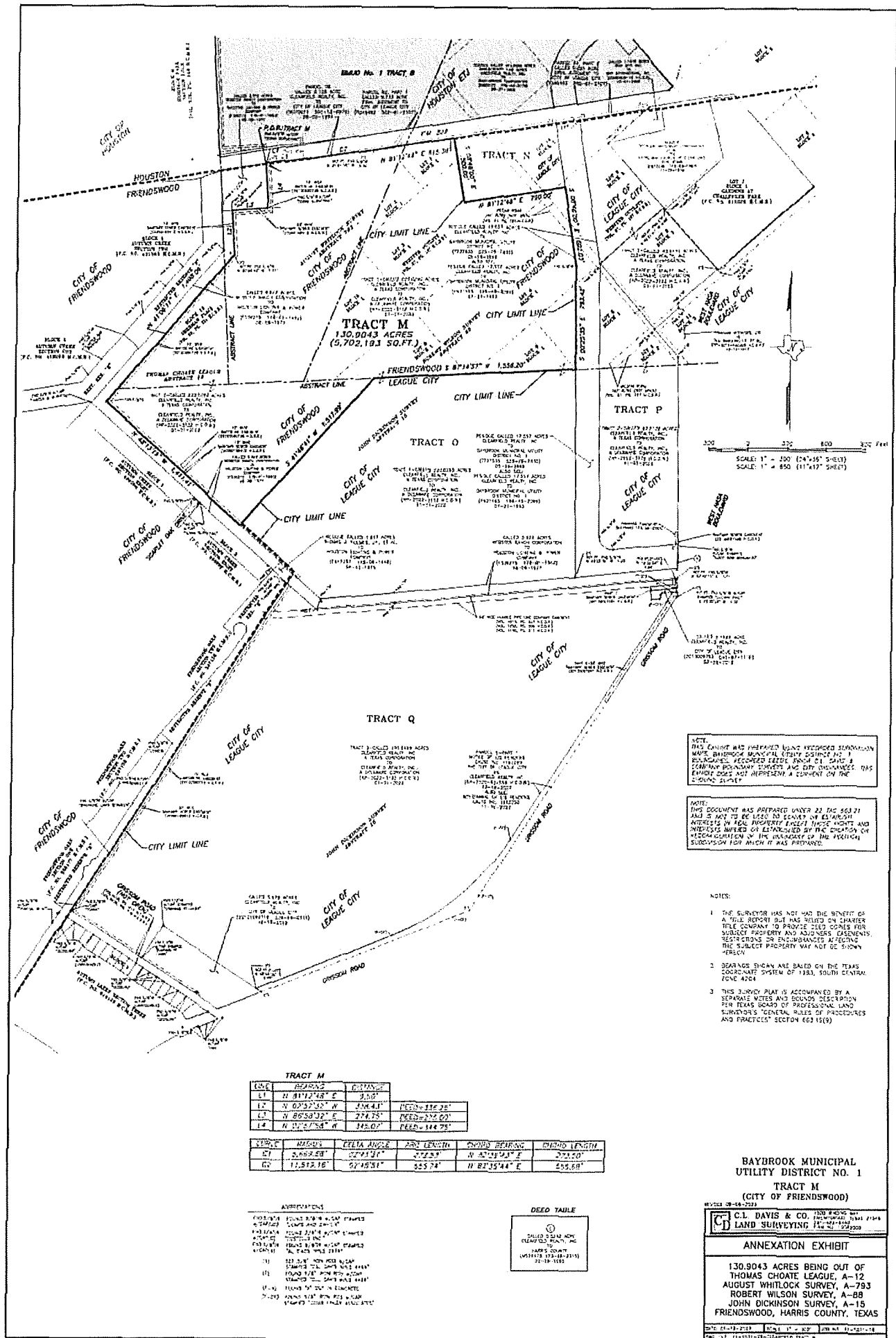


Exhibit "C"

(Continued)

DESCRIPTION OF ROW PROPERTY

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COMMENCING at the NORTHWEST corner of that certain 2.672-acre tract conveyed to Houston Lighting & Power Company by Special Warranty Deed recorded in Volume 4589, Page 99, of the Deed Records of Harris County, Texas, being a point in the south right-of-way line of Farm-to-Market Road No. 528 (FM 528), said right-of-way being presently 120 feet wide;

THENCE in a NORTHEASTERLY direction along the south right-of-way line of FM 528, a distance of approximately 356.80 feet to the NORTHEAST corner of said 2.672-acre tract, being the POINT OF BEGINNING of the tract herein described;

THENCE in a NORTHERLY direction, perpendicular to FM 528, a distance of 100 feet to a point in the historic north right-of-way line of FM 528 as described in Ordinance No. 83-21;

THENCE in an EASTERLY direction along the historic north right-of-way line of FM 528, a distance of approximately 4,998 feet to a point, being the NORTHEAST corner of the property described in Ordinance No. 83-21;

THENCE in a SOUTHERLY direction, perpendicular to FM 528, to a point in the southern boundary of the annexed area;

THENCE in a WESTERLY direction along the southern boundary of the annexed area as described in Ordinance No. 83-21, to the POINT OF BEGINNING.

Containing approximately 11.47 acres of land, more or less.

This description follows the original metes and bounds described in Ordinance No. 83-21, excepting and removing the portion adjacent to the Houston Lighting & Power Company tract. The right-of-way described above reflects the historic 100-foot-wide FM 528 alignment as it existed at the time of annexation under Ordinance No. 83-21. The current right-of-way width along FM 528 has since been expanded.

This description is based on available records and is subject to survey.



FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/04/2025

Prepared by: Karen Horner, City Attorney

Subject: Consider on first reading an ordinance amending the term of office for Position No. 1 of the City of Friendswood's Planning and Zoning Commission to more effectively stagger the terms of the entire Commission.

Originating Department: Community Development

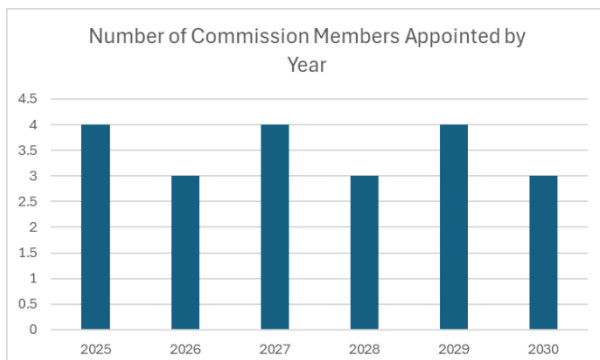
Degree of importance:

SUMMARY / ORIGINATING CAUSE

In 2022, the terms of the office of the Planning and Zoning Commission members were changed from three-year terms to two-year terms in accordance with Article XI, Section 11 of the Texas Constitution. This action resulted in the terms of office being as follows:



This proposed ordinance is designed to distribute the terms of office so that four terms expire in odd-numbered years and three terms expire in even-numbered years.



To accomplish this, in 2025, the appointment to Position 1 will service a one-year term and will thereafter

be appointed to two-year terms. The first reading of this ordinance, and if approved, the second and final reading shall be on May 5, 2025.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Ordinance - P&Z Stagger

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AMENDING TERM OF OFFICE FOR POSITION NO. 1 OF THE CITY OF FRIENDSWOOD'S PLANNING AND ZONING COMMISSION TO MORE EFFECTIVELY STAGGER THE TERMS OF THE ENTIRE COMMISSION; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HERewith; PROVIDING FOR SEVERABILITY AND THE EFFECTIVE DATE.

WHEREAS, on November 7, 2022, the City Council passed Ordinance No. 2022-27, which, in part, changed the terms of the Planning and Zoning Commission (the "Commission") from three-year terms to two-year terms; and

WHEREAS, such change resulted in the terms of office of five (5) Commissioners expiring in odd-numbered years and the terms of office of two (2) Commissioners expiring in even-numbered years; and

WHEREAS, in an effort to more effectively stagger the terms of office of the Commission, it is the desire of the City Council to stagger such terms so that four (4) Commissioners will be appointed in odd-numbered years and three (3) Commissioners will be appointed in even-numbered years; and

WHEREAS, to accomplish this, the person appointed to Position No. 1 shall serve a one- (1) year term commencing July 1, 2025, and shall serve two (2) year terms thereafter; NOW THEREFORE,

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

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

Section 2. That the term of office of Position No. 1 of the Planning and Zoning Commission shall be one (1) year commencing on July 1, 2025, and shall thereafter be two (2) years commencing on July 1, 2026; such that the terms of office of the Commissioners of the City of Friendswood's Planning and Zoning Commission shall be as follows:

Year of Appointment					
2025	2026	2027	2028	2029	2030
Position 1	Position 1	Position 2	Position 1	Position 2	Position 1
Position 2	Position 6	Position 3	Position 6	Position 3	Position 6
Position 3	Position 7	Position 4	Position 7	Position 4	Position 7
Position 4		Position 5		Position 5	
Position 5					

Section 4. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency, hereby repealed.

Section 5. In the event any clause, phrase, provision, sentence, or part of this ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or

held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Friendswood, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 6. This ordinance shall take effect from and after its passage on second and final reading by the City Council of the City of Friendswood, Texas.

INTRODUCED, READ AND PASSED on first reading by the affirmative vote of the City Council of the City of Friendswood on this the 7th day of April, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

INTRODUCED, READ AND PASSED on second and final reading by the affirmative vote of the City Council of the City of Friendswood on this the 5th day of May, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/13/2025

Prepared by: Karen Horner, City Attorney

Subject: Consider on first reading an ordinance amending the Fee Schedule contained in Appendix D "Schedule of Fees, Rates, Charges, Deposits, Bond and Insurance Amounts" of the Friendswood City Code to reflect that the enumerated fees are fees to be collected by the City and to update fees for "Buildings and Building Regulations" by adding paragraph (r) to subsection (1) "Building Permit Fees (Electrical)"; paragraphs (i) and (j) to subsection (2) "Building Permit Fees (Plumbing & Gas)"; paragraph (i) to subsection (3) "Building Permit Fees (Mechanical)"; and paragraph (ac) to subsection (5) "Building Permit Fees."

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

In order to recover a portion of the cost of providing various City services, the City Council has enacted a schedule of fees to be collected by the City, which is included as Appendix D of the Friendswood City Code. The City Council amended various fees contained in this schedule on March 3rd via Ordinance No. 2025-06. However, updates to certain building-related fees were inadvertently omitted. This amendment clarifies that the fees in the schedule are fees to be collected by the City and includes the following proposed fees for electrical, mechanical, plumbing and gas and general building permits:

Buildings and Building Regulations

	(1)	<i>Building Permit Fees (Electrical):</i>		14-162
		...		
		r.	Miscellaneous mechanical repairs or installation not covered by other fee types	\$100.00
	(2)	<i>Building Permit Fees (Plumbing & Gas):</i>		14-252, 14-299
		...		
		i.	Gas Test	\$75.00
		j.	Miscellaneous plumbing or gas repairs or installation not covered by other fee types	\$100.00
	(3)	<i>Building Permit Fees (Mechanical):</i>		14-275
		...		
		i.	Miscellaneous mechanical repairs or installation not covered by other fee types	\$100.00

	(4)	Building Permit Fees:		
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...

	ac.	Reinspection Fee	\$50.00	
--	-----	------------------	---------	--

If Council approves this ordinance on its first reading, the second and final reading will be on the May 5th agenda.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Ordinance - Appendix D - Building Permit Fees

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AMENDING THE FEE SCHEDULE CONTAINED IN APPENDIX D "SCHEDULE OF FEES, RATES, CHARGES, DEPOSITS, BOND AND INSURANCE AMOUNTS" OF THE FRIENDSWOOD CITY CODE TO REFLECT THAT THE ENUMERATED FEES ARE FEES TO BE COLLECTED BY THE CITY AND TO UPDATE "BUILDINGS AND BUILDING REGULATIONS" FEES, BY ADDING PARAGRAPH (R) TO SUBSECTION (1) "BUILDING PERMIT FEES (ELECTRICAL)"; PARAGRAPHS (I) AND (J) TO SUBSECTION (2) "BUILDING PERMIT FEES (PLUMBING & GAS)"; PARAGRAPH (I) TO SUBSECTION (3) "BUILDING PERMIT FEES (MECHANICAL)"; AND PARAGRAPH (AC) TO SUBSECTION (5) "BUILDING PERMIT FEES"; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HERewith; PROVIDING FOR SEVERABILITY, PUBLICATION AND THE EFFECTIVE DATE.

WHEREAS, in order to recover a portion of the costs of providing the services specified herein and in keeping pace with standards adopted by neighboring municipalities, the City Council deems it necessary to revise the fee schedule contained in Appendix D "Schedule of Fees, Rates, Charges, Deposits, Bond and Insurance Amounts" of the Friendswood City Code (the "Fee Schedule") consistent with this ordinance; and

WHEREAS, the City Council desires to amend the Fee Schedule to reflect that the enumerated fees are fees to be collected by the City and to update certain building permit fees for plumbing and gas, which were inadvertently omitted from Ordinance No. 2025-06, which was approved on March 3, 2025; and

WHEREAS, the City Council finds that the fees referenced herein are reasonable, bear a substantial relationship to the costs of providing such goods and services, and meet all constitutional and statutory requirements applicable to the same; NOW THEREFORE,

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

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

Section 2. That the schedule of fees contained in Appendix D "Schedule of Fees, Rates, Charges, Deposits, Bond and Insurance Amounts" of the Friendswood City Code is hereby amended to update the introductory paragraph, which paragraph shall read as follows:

Appendix D

SCHEDULE OF FEES, RATES, CHARGES, DEPOSITS, BOND AND INSURANCE AMOUNTS

The schedule of fees to be collected by the city is printed herein and such fees are required in the section of the Code of Ordinances referenced. These fees should be checked against ordinances and resolutions on file in city hall; any conflict should be resolved in favor of the most recent applicable ordinance or resolution pertaining to a specific fee or charge.

Section 3. That the schedule of fees contained in Appendix D "Schedule of Fees, Rates, Charges, Deposits, Bond and Insurance Amounts" of the Friendswood City Code is hereby amended to update "Buildings and Building Regulations" fees, by adding paragraph (r) to subsection (1) "Building Permit Fees (Electrical)," which paragraphs shall read as follows:

Appendix D

SCHEDULE OF FEES, RATES, CHARGES, DEPOSITS, BOND AND INSURANCE AMOUNTS

...

Description			Amount	Code Section
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...

Buildings and Building Regulations				
	(1)	<i>Building Permit Fees (Electrical):</i>		14-162

...

		r.	Miscellaneous mechanical repairs or installation not covered by other fee types	\$100.00	
--	--	----	---	----------	--

Section 4. That the schedule of fees contained in Appendix D "Schedule of Fees, Rates, Charges, Deposits, Bond and Insurance Amounts" of the Friendswood City Code is hereby amended to update "Buildings and Building Regulations" fees, by adding paragraphs (i) and (j) to subsection (2) "Building Permit Fees (Plumbing & Gas)," which paragraphs shall read as follows:

Appendix D

SCHEDULE OF FEES, RATES, CHARGES, DEPOSITS, BOND AND INSURANCE AMOUNTS

...

Description			Amount	Code Section
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...

Buildings and Building Regulations				
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...

	(2)	<i>Building Permit Fees (Plumbing & Gas):</i>		14-252, 14-299
--	-----	---	--	----------------

...

		i.	Gas Test	\$75.00	
		j.	Miscellaneous plumbing or gas repairs or installation not covered by other fee types	\$100.00	

Section 5. That the schedule of fees contained in Appendix D "Schedule of Fees, Rates, Charges, Deposits, Bond and Insurance Amounts" of the Friendswood City Code is hereby amended to update "Buildings and Building Regulations" fees, by adding paragraph (i) to subsection (3) "Building Permit Fees (Mechanical)," which paragraph shall read as follows:

Appendix D

SCHEDULE OF FEES, RATES, CHARGES, DEPOSITS, BOND AND INSURANCE AMOUNTS

...

Description			Amount	Code Section
-------------	--	--	--------	--------------

...

Buildings and Building Regulations				
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...

	(3)	<i>Building Permit Fees (Mechanical):</i>		14-275
--	-----	---	--	--------

...

		i.	Miscellaneous mechanical repairs or installation not covered by other fee types	\$100.00	
--	--	----	---	----------	--

Section 6. That the schedule of fees contained in Appendix D "Schedule of Fees, Rates, Charges, Deposits, Bond and Insurance Amounts" of the Friendswood City Code is hereby amended to update "Buildings and Building Regulations" fees, by adding paragraph (ac) to subsection (5) "Building Permit Fees," which paragraph shall read as follows:

Appendix D

SCHEDULE OF FEES, RATES, CHARGES, DEPOSITS, BOND AND INSURANCE AMOUNTS

...

Description			Amount	Code Section
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...

Buildings and Building Regulations				
---	--	--	--	--

...

	(4)	<i>Building Permit Fees:</i>		
--	-----	------------------------------	--	--

...

		ac.	Reinspection Fee	\$50.00	
--	--	-----	------------------	---------	--

Section 7. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency, hereby repealed.

Section 8. In the event any clause, phrase, provision, sentence, or part of this ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Friendswood, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 9. The City Secretary shall give notice of the enactment of this ordinance by promptly publishing the caption of this ordinance after final passage in the official newspaper of the City.

Section 10. This ordinance shall take effect from and after its passage on second and final reading by the City Council of the City of Friendswood, Texas, and its publication in the official newspaper of the City.

INTRODUCED, READ AND PASSED on first reading by the affirmative vote of the City Council of the City of Friendswood on this the 7th day of April, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

INTRODUCED, READ AND PASSED on second and final reading by the affirmative vote of the City Council of the City of Friendswood on this the 5th day of May, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/17/2025

Prepared by: Raquel Martinez, Deputy City Secretary

Subject: Consider on first reading an ordinance amending Appendix A "Signs," Section 1 "Definitions" of the Friendswood City Code to add a definition of "temporary outdoor use signs" and Section 15 "Temporary Signs" of the Friendswood City Code to add a new subsection to be numbered and entitled subsection e-1 "Temporary outdoor use signs" to allow such signs to advertise a permitted temporary outdoor use.

Originating Department: Community Development

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This proposed ordinance amends the following sections of Appendix A "Signs" of the Friendswood City Code:

1. Section 1 "Definitions" of the Friendswood City Code to add a definition of "temporary outdoor use signs" and
2. Section 15 "Temporary Signs" of the Friendswood City Code to add a new subsection to be numbered and entitled subsection e-1 "Temporary outdoor use signs" to allow such signs to advertise a permitted temporary outdoor use.

Generally, these proposed changes will add an exception to allow temporary signs for permitted temporary outdoor uses in accordance with Appendix C "Zoning," Subsection 8, Paragraph M (amendments in process). One banner (32 square feet or less) or six signs (2 square feet or less) will be allowed on the property where the permitted event will take place and on property where off-site parking will be provided.

If Council approves this ordinance on this first reading, the second and final reading will be on the May 5, 2025, agenda, when the related amendments to the Appendix C "Zoning" will also be considered on its first and final reading.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

This amendment would allow business owners to advertise for temporary outdoor uses such as festivals, holiday sales, art shows, or other activities on commercial properties.

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Ordinance - Temporary Outdoor Use Signs

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AMENDING APPENDIX A "SIGNS," SECTION 1 "DEFINITIONS" OF THE FRIENDSWOOD CITY CODE TO ADD A DEFINITION OF A "TEMPORARY OUTDOOR USE SIGN"; AND AMENDING APPENDIX A "SIGNS," SECTION 15 "TEMPORARY SIGNS" OF THE FRIENDSWOOD CITY CODE TO ADD A NEW SUBSECTION NUMBERED AND ENTITLED SUBSECTION (E-1) "TEMPORARY OUTDOOR USE SIGNS" IN ORDER TO ALLOW TEMPORARY SIGNS TO ADVERTISE FOR A PERMITTED TEMPORARY OUTDOOR USE; PROVIDING A PENALTY FOR VIOLATION IN AN AMOUNT NOT TO EXCEED FIVE HUNDRED AND NO/100 DOLLARS (\$500.00); REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith; CONTAINING A SAVINGS CLAUSE; AND PROVIDING FOR THE PUBLICATION AND EFFECTIVE DATE.

WHEREAS, at its Council meeting on January 6, 2025, the City Council heard from citizens concerning a desire for the City to amend its regulations to permit certain temporary outdoor uses; and

WHEREAS, at that time, the City staff was already working on some possible amendments to the Friendswood City Code; and

WHEREAS, at its meetings on February 13, 2025, and March 13, 2025, the Planning and Zoning Commission discussed proposed amendments to the City's Zoning Ordinance and/or Sign Code to address the citizens' concerns; and

WHEREAS, on April 10, 2025, the Planning and Zoning Commission will be considering proposed amendments to the City's Zoning Ordinance, which will update the regulations concerning the permitting and regulations of temporary outdoor uses hosted by a business owner; and

WHEREAS, thereafter the Planning and Zoning Commission will submit its report to the City Council; and

WHEREAS, the proposed amendments to the Zoning Ordinance work in tandem with the amendments to the Sign Code included herein; and

WHEREAS, the City Council desires to add an exception in the City's Sign Code to allow temporary signs for permitted temporary outdoor uses, as contemplated in the aforementioned amendments to the City's Zoning Ordinance; NOW THEREFORE,

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

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

Section 2. That the Appendix A "Signs," Section 1 "Definitions" of the Friendswood City Code is hereby amended to add the definition of "temporary outdoor use sign," which definition shall read as follows:

Appendix A

SIGNS

Sec. 1. Definitions.

The following words, terms and phrases, when used in this appendix, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

...

Temporary outdoor use sign is a temporary sign associated with a temporary outdoor use, as defined in Appendix C, Section 8, Subsection M, Paragraph 2, Subparagraph a, for which a permit has been issued by the city.

...

Section 3. That Appendix A "Signs," Section 15 "Temporary signs" of the Friendswood City Code is hereby amended to add a new subsection to be numbered and entitled subsection (e-1) "Temporary outdoor use signs," which subsection definition shall read as follows:

Appendix A SIGNS

Sec. 15. Temporary signs.

...

e-1. *Temporary outdoor use signs.* Temporary outdoor use signs that are on private property, but are visible from a street or roadway, are permitted subject to the following:

- (1) *Allowed.* Temporary outdoor use signs that direct the public to a permitted outdoor temporary use.
- (2) *Limit.* One (1) banner or six (6) temporary outdoor use signs are allowed in conjunction with an approved thirty (30) -day or four (4) -day temporary outdoor use permit.
- (3) *Size.* A banner shall not exceed thirty-two square feet (32 ft²). A temporary outdoor use sign shall not exceed two square feet (2 ft²).
- (4) *Permits.* Not required.
- (5) *Location.* Temporary outdoor use signs may be located on the parcel where the permitted temporary outdoor use will take place and on parcels where off-site parking will be provided. No temporary outdoor use signs shall be placed in the city rights-of-way.
- (6) *Timing.* Banners for temporary outdoor uses and temporary outdoor use signs may be placed on the property where the use will take place up to seven (7) days prior to the start date. Temporary outdoor use signs for off-site parking will be allowed only on the actual days permitted for the temporary use. All banners and signs must be removed at the end of the temporary use.

...

Section 4. A violation of this ordinance is subject to the penalty provisions contained in Section 1-14 of the Friendswood City Code and as otherwise provided by law. Any person who shall intentionally, knowingly, recklessly, or with criminal negligence fail to comply with any provision of this ordinance shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in an amount not to exceed FIVE HUNDRED AND NO/100 DOLLARS (\$500.00). Each act of violation and each day upon which any such violation shall occur shall constitute a separate offense.

Section 5. That all ordinances or parts of ordinances in conflict or inconsistent with this ordinance are hereby expressly repealed.

Section 6. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Friendswood, Texas, declares that it would have passed each and every part of the same

notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

Section 7. The City Secretary shall give notice of the enactment of this ordinance by promptly publishing the caption of this ordinance after final passage in the official newspaper of the City.

Section 8. This ordinance shall take effect from and after its passage on second and final reading by the City Council of the City of Friendswood, Texas.

INTRODUCED, READ AND PASSED on first reading by the affirmative vote of the City Council of the City of Friendswood on this the 7th day of April, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

INTRODUCED, READ AND PASSED on second and final reading by the affirmative vote of the City Council of the City of Friendswood on this the 5th day of May, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 01/06/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider an ordinance amending the City's General Budget for Fiscal Year 2024-2025 by approving "Budget Amendment VII" and providing for supplemental appropriation and/or transfer of certain funds.

Originating Department: Finance

Degree of importance: Significant

SUMMARY / ORIGINATING CAUSE

By its nature, our budget is an estimate of the revenues and expenditures needed to accomplish the City Council and Staff goals for the year.

Throughout the year, events occur that require adjustments to the budget. These adjustments may be needed for various reasons, such as the recognition of extraordinary revenues or expenditures, new projects that are authorized by the Council or providing funding for expenditures resulting from extraordinary events like natural disasters. As the need arises, items for budget appropriations are accumulated and then submitted for approval at the City Council meeting each month. The budget adjustments covered by this ordinance comprise the seventh set for fiscal year 2024-2025.

We have attempted to provide as much explanation of the adjustments as possible through two sets of exhibits. Exhibit A provides a narrative explanation of each budget amendment. Exhibit B provides the details of each accounting transaction.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Ordinance - Budget Amendment No. VII
2. FY25 BA VII Exhibit A 2025-04-07
3. FY25 BA VII Exhibit B 2025-04-07v2

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AMENDING ORDINANCE NO. 2024-25, PASSED AND APPROVED AUGUST 26, 2024, THE SAME BEING AN ORDINANCE APPROVING AND ADOPTING THE CITY'S GENERAL BUDGET FOR FISCAL YEAR 2024-25, BY APPROVING "BUDGET AMENDMENT VII" THERETO; PROVIDING FOR SUPPLEMENTAL APPROPRIATION AND/OR TRANSFER OF CERTAIN FUNDS; PROVIDING FOR SEVERABILITY; PROVIDING FOR OTHER MATTERS RELATED TO THE SUBJECT; AND PROVIDING FOR THE EFFECTIVE DATE.

WHEREAS, by Ordinance No. 2024-25, the City Council of the City of Friendswood, Texas, adopted its "Original General Budget for Fiscal Year 2024-25"; and

WHEREAS, the City Council has determined that revenues and/or reserves are available for supplemental appropriation, and/or that the transfer of certain funds interdepartmentally is economically feasible and in the best interest of prudent budgeting and for municipal purposes; and

WHEREAS, Section 8.04 of the City Charter provides for amendments after adoption of the budget; and

WHEREAS, the City Council desires to amend said Original General Budget to reflect such supplemental appropriation and/or transfer in the fiscal year 2024-25; NOW THEREFORE,

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

Section 1. The facts and matters set forth in the preamble of this ordinance are hereby found to be true and correct.

Section 2. The "Original General Budget of the City of Friendswood, Texas, for the Fiscal Year 2024-25" is hereby amended for municipal purposes as shown on "Budget Amendment VII" to the "Original Budget of the City of Friendswood, Texas, for the Fiscal Year 2024-25" attached hereto. Said Budget Amendment VII shall be attached to and made a part of such Original General Budget by the City Secretary and shall be filed as required by state law. A true and correct copy of said amendment is attached hereto as Exhibits "A" and "B" and is incorporated herein for all intents and purposes.

Section 3. In the event any clause, phrase, provision, sentence, or part of this ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Friendswood, Texas, declares that it would have passed each and every part of the same notwithstanding the

omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 4. This ordinance shall take effect immediately from and after its passage by the City Council of the City of Friendswood, Texas.

INTRODUCED, READ AND PASSED on first and final reading by the affirmative vote of the City Council of the City of Friendswood on this the 7th day of April, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

**City of Friendswood
Budget Amendment Summary
Fiscal Year FY2024-2025
Budget Amendment VII
April 7, 2025**

1. **City Secretary's Office – Position Upgrades, \$32,525.** Appropriate funds for position upgrades in personnel within the City Secretary's Office. Council approved a city reorganization at the May 6, 2024, City Council meeting. The position upgrades in the City Secretary's office will complete the reorganization process. Funds will be appropriated from water and sewer working capital to the CSO's personnel accounts in the general fund.
2. **Parks and Recreation Sponsorship – Santa in the Park, \$4,750.** Appropriate sponsorship received from Castle Biosciences, Inc. for Santa in the Park. Funds will be appropriated to the Recreation division's community events account.
3. **Parks and Recreation Sponsorship – Concert in the Park, \$1,200.** Appropriate sponsorship received from The Harbor for Concert in the Park. Funds will be appropriated to the Recreation division's community events account.
4. **Parks and Recreation Sponsorship – Keep Friendswood Beautiful, \$500.** Appropriate donation received from the Native Plant Society of Texas for Stevenson Park Landscaping. Funds will be appropriated to the KFB division's landscaping account.
5. **Texas Municipal Clerks Association – City Secretary's Office, \$1000.** Appropriate scholarship funds received from the Texas Municipal Clerks Association. Raquel Martinez and Linda Newsted were awarded scholarships to cover a portion of travel and training expenses to attend a TMCA Seminar. The funds will be appropriated to the City Secretary's Office travel expenses and reimbursements account.
6. **2017 CDBG-DR (Harris County) Grant Reimbursement, \$23,576.** Reimburse unassigned general fund balance for grant funds received from the 2017 CDBG-DR (Harris County) Grant Program for construction costs related to the Blackhawk Shelter Project. The City received the final reimbursement for retainage related to construction services. Advanced funding was previously approved by Council at the January 8, 2024, City Council meeting. Therefore, funds will be appropriated back to unassigned general fund balance.
7. **American Rescue Plan Act – Grant Administration Services, \$288,600.** Appropriate funds for grant administration services for the construction projects funded by the American Rescue Plan Act. Council approved a contract with GrantWorks at the March 3, 2025, City Council meeting. The funding source will be the American Rescue Plan Act undesignated fund balance.
8. **2017 CDBG-MIT (COG-MOD) Grant Proceeds, \$6,704.** Appropriate grant funds received for grant administration services related to the 2017 CDBG-MIT (COG MOD) grant for reimbursement request #2. City Council approved a contract with GrantWorks at the November 7, 2022, City Council meeting. The funds will be appropriated to the contract services accounts within the special revenue 2017 CDBG-DR (Harris County) fund.
9. **Blackhawk Boulevard Emergency Repairs, \$82,150.** Appropriate funds for emergency repair work at Blackhawk Boulevard. Construction related to Blackhawk Boulevard Phase II-B left a portion of the street inaccessible. The emergency repairs will restore service to this portion of the street and the affected homes. The funding source will be the streets improvement fund undesignated fund balance.

10. **City of Houston Southeast Transmission Water Line Project, \$990,430.** Transfer funds for the cost-sharing agreement with the City of Houston and co-participants for the 42-inch Water Main Replacement Project Cash Call #6. The FY2025 budget includes \$990,430 in the water and sewer fund and these funds will be transferred to capital improvement division's distribution lines account.

City of Friendswood				
April 7, 2025				
2024-2025 Budget Amendment VII - Exhibit B				
BA Number	Account Number	Project Number		Amount
1	001-0201-411.4110		Appropriate unassigned general fund balance for City Secretary's Office position upgrade - Salaries & Wages	26,156
1	001-0201-411.4710		Appropriate unassigned general fund balance for City Secretary's Office position upgrade - Social Security & Medicare	2,001
1	001-0201-411.4720		Appropriate unassigned general fund balance for City Secretary's Office position upgrade - TMRS	4,368
1	401-0000-30600		Transfer funds related to City Secretary's Office position upgrade	(32,525)
1	401-9002-491.9110		Transfer funds related to City Secretary's Office position upgrade	32,525
1	001-0000-39137		Transfer funds related to City Secretary's Office position upgrade	(32,525)
2	001-0000-34772		Appropriate sponsorship received from Castle Biosciences, Inc. for Santa in the Park	(4,750)
2	001-6420-452.7910		Appropriate sponsorship received from Castle Biosciences, Inc. for Santa in the Park	4,750
3	001-0000-34772		Appropriate sponsorship received from The Harbor for Concert in the Park	(1,200)
3	001-6420-452.7910		Appropriate sponsorship received from The Harbor for Concert in the Park	1,200
4	001-0000-38000		Appropriate donation received from Native Plant Society of Texas for Keep Friendswood Beautiful Landscaping	(500)
4	001-6424-458.6210		Appropriate donation received from Native Plant Society of Texas for Keep Friendswood Beautiful Landscaping	500
5	001-0000-38000		Appropriate TMCA Scholarships received for R. Martinez and L. Newsted, CSO	(1,000)
5	001-0201-411.7520		Appropriate TMCA Scholarships received for R. Martinez and L. Newsted, CSO	1,000
6	123-10199		Reimburse unassigned general fund balance for advanced funding related to 2017 CDBG-DR (Harris County) for the Blackhawk Shelter Project	(23,576)
6	123-26010		Reimburse unassigned general fund balance for advanced funding related to 2017 CDBG-DR (Harris County) for the Blackhawk Shelter Project	23,576
6	001-14028		Reimburse unassigned general fund balance for advanced funding related to 2017 CDBG-DR (Harris County) for the Blackhawk Shelter Project	(23,576)
6	001-10199		Reimburse unassigned general fund balance for advanced funding related to 2017 CDBG-DR (Harris County) for the Blackhawk Shelter Project	23,576
7	125-0000-30100		Appropriate undesignated fund balance for grant services related to ARPA projects, 24" Clear Creek Crossing, Ground Storage Tank at SWP #1	(288,600)
7	125-7001-434.7800		Appropriate undesignated fund balance for grant services related to ARPA projects, 24" Clear Creek Crossing, Ground Storage Tank at SWP #1	288,600
8	126-0000-33100		Appropriate grant proceeds received for the CDBG-MIT (COG-MOD)	(6,704)
8	126-7001-431.7800		Appropriate grant proceeds received for the CDBG-MIT (COG-MOD) - Annalea Neighborhood Improvements	3,377
8	126-7001-434.7800		Appropriate grant proceeds received for the CDBG-MIT (COG-MOD) - Ground Water Storage Tank at GWP # 4	3,327
9	170-0000-30100		Appropriate undesignated fund balance for emergency repairs related to Blackhawk Boulevard Phase II-B construction	(82,150)
9	170-7001-431.6510		Appropriate undesignated fund balance for emergency repairs related to Blackhawk Boulevard Phase II-B construction	82,150
10	401-3655-434.9343		Transfer budgeted funds from the COH-SeWPP Capital Improvements account to the CIP Division for the 42" South East Transmission Line Cash Call #6	(990,430)
10	401-7001-434.8541		Transfer budgeted funds from the COH-SeWPP Capital Improvements account to the CIP Division for the 42" South East Transmission Line Cash Call #6	990,430

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/26/2025

Prepared by: Karen Horner, City Attorney

Subject: Consider a resolution expressing opposition to Senate Bill 2722 and House Bill 5177 regarding the allocation and use of toll road revenue generated by the Harris County Toll Road Authority.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This proposed ordinance expresses the City of Friendswood's opposition to S.B. 2722 and H.B. 5177, which proposed significant changes to the allocation and use of toll road revenue generated by the Harris County Toll Road Authority. These bills, if passed in their present form, would require Harris County to transfer 30 percent of its surplus toll road revenue, estimated at approximately \$58 million annually, to the City of Houston, thereby reducing available funding for countywide road infrastructure projects and potentially increasing county road debt.

While the bills mandate that the City of Houston use these funds exclusively for law enforcement and emergency services related to toll road incidents and disasters, they do not require the City to document actual costs incurred, conduct audits, or return excess funds, creating a lack of financial accountability. Additionally, the proposed legislation

- requires that all remaining toll revenue, after operational costs, be fully disbursed, thereby eliminating HCTRA's ability to maintain a reserve fund for future infrastructure needs or economic downturns; and
- alters the formula for distributing funds to Harris County Commissioner Precincts based on an ambiguous definition of "roads owned and maintained by the County," leading to uncertainty and potential inequities in funding allocation among precincts; and
- potentially jeopardizes joint projects with TxDOT and other local jurisdictions, including the City of Friendswood; and
- severely limits the ability of Harris County to make necessary investments in road repairs and infrastructure improvements, disproportionately impacting the residents of the City of Friendswood.

The City of Friendswood relies on the strength of Harris County's transportation infrastructure and funding for regional mobility projects, and these bills would significantly hinder the County's ability to maintain and improve roads that benefit residents and businesses in our city.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

ATTACHMENTS

1. Resolution -- Opposition to SB 2722 & HB 5177

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD,
TEXAS, EXPRESSING OPPOSITION TO SENATE BILL 2722 AND HOUSE BILL
5177, AND URGING THE TEXAS LEGISLATURE TO REJECT THESE MEASURES
IN THEIR CURRENT FORM; AND PROVIDING FOR THE EFFECTIVE DATE.

WHEREAS, Senate Bill 2722 ("S.B. 2722") and its companion House Bill 5177 ("H.B. 5177") propose significant changes to the allocation and use of toll road revenue generated by the Harris County Toll Road Authority ("HCTRA"); and

WHEREAS, these bills would require Harris County to transfer thirty percent (30%) of its surplus toll road revenue, estimated at approximately \$58 million annually, to the City of Houston, thereby reducing available funding for countywide road infrastructure projects and potentially increasing county road debt; and

WHEREAS, while the bills mandate that the City of Houston use these funds exclusively for law enforcement and emergency services related to toll road incidents and disasters, they do not require the City to document actual costs incurred, conduct audits, or return excess funds, creating a lack of financial accountability; and

WHEREAS, the proposed legislation requires that all remaining toll revenue, after operational costs, be fully disbursed, thereby eliminating HCTRA's ability to maintain a reserve fund for future infrastructure needs or economic downturns; and

WHEREAS, the bills alter the formula for distributing funds to Harris County Commissioner Precincts based on an ambiguous definition of "roads owned and maintained by the County," leading to uncertainty and potential inequities in funding allocation among precincts; and

WHEREAS, restricting the use of surplus toll revenue to only county-owned and maintained roads would jeopardize joint projects with TxDOT and other local jurisdictions, including the City of Friendswood (the "City"); and

WHEREAS, Harris County Precinct 2 has some of the worst road conditions in the County, and the financial constraints imposed by S.B. 2722 and H.B. 5177 would severely limit the ability to make necessary investments in road repairs and infrastructure improvements, disproportionately impacting the residents of the City; and

WHEREAS, the City relies on the strength of Harris County's transportation infrastructure and funding for regional mobility projects, and these bills would significantly hinder the County's ability to maintain and improve roads that benefit residents and businesses in Friendswood; and

WHEREAS, while the City supports transparency and fiscal responsibility in toll revenue management, S.B. 2722 and H.B. 5177, as currently drafted, present serious financial and operational risks to Harris County and municipalities located in Harris County, warranting strong opposition. NOW THEREFORE,

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

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

Section 2. That the City Council of the City of Friendswood opposes S.B. 2722 and H.B. 5177 and urges the Texas Legislature to reject these measures.

Section 3. That the City Secretary is hereby directed to disseminate copies of this resolution to Governor Greg Abbott, Lieutenant Governor Dan Patrick, Speaker of the House Dade Phelan, members of the Texas Senate and House of Representatives, the Harris County Commissioners Court, and any other relevant stakeholders.

Section 4. This resolution shall take effect immediately from and after its passage by the City Council of the City of Friendswood.

INTRODUCED, READ and PASSED by the affirmative vote of the City Council of the City of Friendswood on this the 7th day of April, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 02/24/2025

Prepared by: Karen Horner, City Attorney

Subject: Consider a resolution adopting rules for the receipt of electronic bids and proposals.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This proposed resolution adopts rules for the receipt of electronic bids and proposals pursuant to Section 252.0415 of the Texas Local Government Code. Such section permits a municipality to receive bids and proposals electronically if its governing body adopts rules to ensure the identification, security, and confidentiality of electronic submissions. Pursuant to the proposed rules, the City's Purchasing Division will be responsible for ensuring that any system used for the electronic receipt of bids or proposals with an estimated value that equals or exceeds that which requires competitive submissions pursuant to Chapter 252 of the Texas Local Government Code or Chapter 2269 of the Texas Government Code. Generally, the rules require the following:

1. Users shall be assigned a unique username and password;
2. Access to the system by authorized users shall be logged and tracked in order to record when any user has accessed the system, and what data the user accessed;
3. Transmittal of data through the internet shall be encrypted using a time-sensitive mechanism that allows the data to be decrypted only after the due date and time;
4. The system shall be synchronized to atomic clocks to ensure exact recording of the due date and time, and the receipt of date and time, of each submission;
5. Neither the identities of bidders or proposers nor the content of a bid or proposal shall be available during the bidding/proposal process;
6. The City's Purchasing Division, only at the established due date and time, can request that the bid/proposal be opened; and
7. The City will determine when and what information is released to the public pursuant to Texas Law.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Resolution - Rules for Electronic Bidding

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, ADOPTING RULES FOR THE RECEIPT OF ELECTRONIC BIDS AND PROPOSALS PURSUANT TO TEXAS LOCAL GOVERNMENT CODE SECTION 252.0415 AND REVERSE AUCTIONS; PROVIDING A REPEALING CLAUSE; CONTAINING A SAVINGS CLAUSE; AND PROVIDING FOR THE EFFECTIVE DATE.

WHEREAS, the City Council of the City of Friendswood, Texas ("City Council"), recognizes the importance of modernizing procurement processes to improve efficiency, transparency, and vendor accessibility; and

WHEREAS, Section 252.0415 of the Texas Local Government Code permits municipalities to receive bids and proposals electronically, provided their governing bodies adopt rules to ensure (i) the identification, security, and confidentiality of electronic submissions and (ii) the electronic bids or proposals remain effectively unopened until the proper time; and

WHEREAS, the City Council finds it in the best interest of the City to implement an electronic bidding process that will streamline procurement activities, increase vendor participation, and reduce administrative costs; NOW THEREFORE,

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

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

Section 2. That the City Council hereby adopts the rules for the receipt of electronic bids and proposals as set forth in Exhibit "A," which is attached hereto and incorporated herein for all intents and purposes.

Section 3. That any resolution or part of a resolution in conflict with this resolution is hereby repealed only to the extent of such conflict.

Section 4. That if any portion of this resolution shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof, and the City Council hereby determines that it would have adopted this resolution without the invalid provision.

Section 5. This resolution shall take effect immediately from and after its passage by the City Council of the City of Friendswood.

INTRODUCED, READ and PASSED by the affirmative vote of the City Council of the City of Friendswood on this the 7th day of April, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

EXHIBIT "A"

Rules for Electronic Bids and Proposals

1. Policy Statement
Electronic sealed bids or proposals shall be in accordance with Section 252.0415(a) of the Texas Local Government Code requiring the identification, security, and confidentiality of electronic bids or proposals to remain effectively unopened until the proper time.
2. Administration
The Director of Finance, upon approval of the City Manager, shall have the authority to adopt procedures as necessary to further implement and comply with these Rules. The Purchasing Coordinator will be responsible for the administration of the City's electronic solicitation process in accordance with the City's procurement procedures and relevant laws. City staff responsible for assisting with electronic solicitation shall be trained to ensure compliance with the Rules and procedures. Additionally, the Purchasing Coordinator shall provide adequate notice to all participants in the City's electronic solicitation process of any procedures interpreting or impacting application of the Rules. The Purchasing Coordinator shall report any known violations of the Rules by staff to the Director of Finance for further action, as appropriate.
3. Platform Requirements
The City may use an electronic bidding/proposal platform to solicit, receive, and process any and all procurements, including procurements for public works contracts, so long as the platform complies with the following:
 - a. *Identification.* Electronic bids or proposals must include verifiable bidder/proposer identification, such as unique login credentials or digital signatures.
 - b. *Security.* An electronic bidding/proposal platform utilized by the City shall include encryption, password protection, and secure login features to ensure the integrity of bids/proposals and prevent unauthorized access.
 - c. *Confidentiality.* All electronic bids/proposals shall remain confidential and unopened until the designated opening time, when access and opening shall be restricted to authorized personnel only.
4. Process
 - a. *Selection of Platform.* The City may contract with a third-party provider of an electronic bidding/proposal platform so long as the Purchasing Coordinator and the Director of Information and Technology review the capabilities and technical specifications of the platform and determine in their reasonable professional opinion that the platform has features to ensure (1) the identification, security, and confidentiality of electronic bids/proposals, (2) that electronic bids/proposals remain effectively unopened until unsealed by designated City staff, and (3) an audit trail is maintained of all key processes, including creating a bid/proposal, opening a bid/proposal, and sharing bids/proposals with others.
 - b. *Notice.* All procurements using an electronic bidding/proposal platform shall include proper notice to potential bidders/proposers of how bids/proposals can be submitted and include directions or links to directions for how to submit bid/proposal responses.

- c. *Addenda.* Any modification to a procurement shall be announced in an addendum or other similar method published through the applicable electronic bidding/proposal platform.
- d. *Submission.* Bidders/proposers may submit electronic bids/proposals through the designated electronic bidding/proposal platform and shall receive prompt confirmation of receipt of a successful submission. Each electronic bid/proposal submitted in response to a bid/proposal solicitation must remain inaccessible or unreadable to all others except for the bidder/proposer prior to the time bids/proposals are opened. This restriction must apply to City staff as well as other bidders/proposers.

Electronic submissions are subject to electronic interface latency, which can result in transmission delays. Therefore, submitters assume the risk of late transmission/submission. The City shall not be held liable if an interested bidder/proposer is unable to submit a complete submission prior to the published deadline due to transmission delays or any other technical issues or obstructions. Bidders/proposers are strongly encouraged to submit bids/proposals early and to give adequate time in the event an issue arises.

- e. *Opening.* Only submissions received prior to the published deadline in the procurement document shall be opened at the appointed date and time.
 - (1) The electronic bidding/proposal platform must have a mechanism to block any additional electronic bids/proposals or modifications thereto after the submission deadline.
 - (2) The electronic bidding/proposal platform shall be synchronized to one or more atomic clocks to ensure exact recording of (i) the bid/proposal due date and time and (ii) the time and date of receipt of data for each submission.
 - (3) The City's Purchasing Coordinator or designee, with an authorized password and only after the bid/proposal opening date and time, can open or cause to be opened the bid/proposal.
 - (4) Once opened, the City staff will read aloud all submission responses timely received at the bid/proposal opening.
- f. *Rejection of Submittal.*
 - (1) If, upon being opened, an electronic bid/proposal is unreadable to the degree that material conformance to the requirements of the procurement specifications cannot be ascertained, such electronic bid/proposal will be rejected without liability to the City, unless such bidder/proposer provides clear and convincing evidence:
 - (a) of the content of the electronic bid/proposal as originally submitted and
 - (b) that the unreadable condition of the electronic bid/proposal was caused solely by error or malfunction of the electronic bidding/proposal platform.

Failure to scan a clear or readable copy of a bid/proposal into the system does not constitute and shall not be considered an error or malfunction of the platform.

Bidders/proposers are encouraged to fully review each page of every document within their bid/proposal prior to submitting to ensure all documents are clear, legible, and complete.

- (2) Any tampering with the electronic bidding/proposal platform, the electronic bidding/proposal process, or electronic bid/proposal documents by an interested bidder/proposer shall result in the electronic submission of such bidder/proposer being rejected.
- g. *Protests.* The Purchasing Coordinator or designee must be able to verify when submissions and other relevant data are received in order to address any protests due to technical issues encountered in submitting electronic bids/proposals.
- 5. Audit. Access to the Platform by authorized users shall be logged and tracked in order to record when any user has accessed the system and what data the user accessed.
- 6. Compliance. The electronic bidding/proposal process shall comply with all applicable laws, the City Charter, and the City's Purchasing Policy.

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/25/2025

Prepared by: Karen Horner, City Attorney

Subject: Consider a resolution amending Resolution No. R2024-35 passed on November 4, 2024, to update the Labor Standards Officer and the Alternate Labor Standards Officer for the Community Development Block Grant Programs and American Rescue Plan Programs.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

On November 4, 2024, the City Council passed Resolution No. 2024-35, which, in part, named a Labor Standards Officer and Alternate Labor Standards Officer. The duties of the Labor Standards Officer include:

- Verify the proper Wage Decision has been pulled;
- Submit Labor Standards Forms for the Prime Contractor and all Subcontractors to grant authority or grant administrator;
- Complete and file the LSO Payroll Certification Form weekly for all contractor and subcontractor payrolls;
- Verify SAM.Gov status of the Prime Contractor and all Subcontractors throughout the project duration;
- Submit requests for additional wage classifications as needed;
- Prepare a Final Wage Compliance Report;
- Prepare a Grant Completion Report;
- Perform a Pre-Construction Labor Standard Conference; and
- Verify that required notices are posted at the project site.

Because the Labor Standards Officer must be someone actively involved in the construction phase of each project, the proposed resolution makes the following amendments:

	Current	Updated
Labor Standards Officer	Director of Finance	Director of Engineering
Alternate Labor Standards Officer	Director of Engineering	Assistant Director of Engineering

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Resolution - Update Labor Standards Officer

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AMENDING RESOLUTION NO. R2024-35 TO UPDATE THE LABOR STANDARDS OFFICER AS WELL AS HIS ALTERNATE FOR COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAMS AND AMERICAN RESCUE PLAN ACT PROGRAMS; REPEALING ALL RESOLUTIONS OR PARTS OF RESOLUTIONS INCONSISTENT OR IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the U.S. Department of Housing and Urban Development (HUD) and the U.S. Department of the Treasury administer a variety of grant programs, including the Community Development Block Grant Programs and the American Rescue Plan Act Program (collectively the "Programs"); and

WHEREAS, the Programs require the designation of a primary and alternate Civil Rights Officer as well as a primary and alternate Labor Standards Officer; and

WHEREAS, on November 4, 2024, the City Council through Resolution No. R2024-35, named the following as the Labor Standards Officer and Alternate Labor Standards Officer:

	Primary	Alternate
Labor Standards Officer	Director of Finance	Director of Engineering

WHEREAS, it has become evident that the persons named to these positions must be someone actively involved in the construction phase of each project; and

WHEREAS, the City Council desires to update the positions appointed to these positions; 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 Section 2 of Resolution No. R2024-35 is hereby amended to read as follows:

Section 2. That in accordance with the Programs, the City Council hereby appoints the persons in the following positions to the positions noted:

	Primary	Alternate
Civil Rights Officer	Chief Building Official	Director of Community Development
Labor Standards Officer	Director of Engineering	Assistant Director of Engineering

The City Council hereby grants the Mayor the authority to name specific individuals to the above-referenced offices in the future so long as such appointments are consistent with this resolution.

Section 3. All resolutions or parts of resolutions inconsistent or in conflict herewith are, to the extent of such inconsistency, hereby repealed.

Section 4. This resolution shall take effect immediately from and after its passage by the City Council of the City of Friendswood.

INTRODUCED, READ AND PASSED by the affirmative vote of the City Council of the City of Friendswood on this the 7th day of April, 2025.

MIKE FOREMAN, Mayor

ATTEST:

LETICIA BRYSCH, City Secretary

APPROVED AS TO FORM:

KAREN L. HORNER, City Attorney

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 02/26/2025

Prepared by: Raquel Martinez, Deputy City Secretary

Subject: Consider approving education experience affiliation agreements with Galveston College and San Jacinto College for the City to provide clinical emergency medical services instruction.

Originating Department: Emergency Services Department

Degree of importance:

SUMMARY / ORIGINATING CAUSE

Galveston College and San Jacinto College (collectively the "Schools") have requested that the City's Emergency Medical Service Division (the "Division") provide clinical emergency medical services instruction for its students.

This proposed agreement specifies the terms and conditions by which the Division will provide students supervised practical and/or observational experiences. While providing these learning opportunities, the students will be under the direction of the Division. Generally, under this agreement, the Schools will (i) retain ultimate responsibility for the educational experience; (ii) provide preparatory instruction to the students; (iii) ensure that the students comply with all requirements of federal and state law pertaining to training, immunizations, vaccinations, etc.; and (iv) maintain specified insurance coverages and limits. At all times during the term of the Agreement, the Division will retain the ultimate responsibility for patient care and may immediately remove any student from the educational program for unprofessional behavior. The agreement is for a term of one year and automatically renews for additional one-year terms but may be terminated for cause or for convenience by giving thirty (30) days written notice. There are no additional costs to the City for these student affiliation agreements.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

The benefits of the City entering into these education affiliation agreements are that EMS continues our ongoing commitment to training by providing direction and oversight to EMS students. Additionally, the students build rapport with EMS staff who will be able to vet them for future employment opportunities with the City and the students are an extra set of hands to assist with critical and labor-intensive responses. EMS also builds a relationship with the various EMS education programs for additional opportunities for training of personnel. There are no costs for these student affiliation agreements to the EMS or City.

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Galveston College Education Experience Affiliation Agreement
2. San Jacinto College Education Experience Affiliation Agreement

EDUCATION EXPERIENCE AFFILIATION AGREEMENT

STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

This Education Experience Affiliation Agreement (this "Agreement"), effective the 10 th day of December, 2024, is between Galveston College, EMS Program (the "School"), and City of Friendswood (the "City"). Both School and City are also referred to herein as "Party" or, collectively, as "Parties."

RECITALS

WHEREAS, the City, through the Friendswood EMS, is a licensed Texas Emergency Medical Service Provider, which provides healthcare services to patients and has an interest in supporting various educational programs for the development of healthcare professionals; and

WHEREAS, the School, through its educational programs, has the responsibility for the training of its enrolled students (the "Students") and periodically desires to provide Students with educational experiences by utilizing appropriate facilities and personnel of third parties (the "Program"); and

WHEREAS, the Parties agree that it is of mutual interest to the Parties that Students be given the opportunity to utilize facilities of City for clinical and educational experiences;

NOW THEREFORE, in consideration of these premises and the following terms and conditions, the mutual benefits to be received and other good and valuable consideration, the receipt of which is acknowledged, the Parties agree as follows:

AGREEMENT

1. Program. The School, in coordination with the City, will design an educational experience for Students utilizing the personnel, equipment, and facilities of the City.
 - a. The duration of the Program and the educational experience provided will be consistent with the curriculum requirements of the School and with the standards of the applicable accrediting entity for the Program in which the Students are enrolled.
 - b. The Program will be reviewed periodically by the City and the School and, when appropriate, will be revised to meet the School curriculum requirements and the standards of the accrediting entity.
 - c. The educational experience for Students in the Program will be an integral part of the services provided by City; and Students will be under the direct supervision of the School's personnel or the City's personnel, who are licensed or otherwise qualified to perform such services. It is critical that Students in the Program are assigned challenging, specific, and measurable duties to fulfill.
2. Mutual Responsibilities.
 - a. The School and the City agree that Students may be assigned to the City by the School for the purpose of developing the Student's clinical competence (knowledge, procedures/skills,

clinical problem solving, and professional attitudes and behaviors). The number of Students and the dates for the clinical experience shall be determined by the mutual agreement of the School and the City, taking into consideration the City's available staff and space.

- b. Both Parties will cooperate in providing Students a proper learning opportunity in maintaining good patient care; however, the School will be ultimately responsible for Students' educational activities.
- c. The City and the School shall each appoint a designated representative to coordinate the clinical education experience, and to work with the School's instructors and Students to facilitate a meaningful experience.
- d. Each Party shall keep the other informed of changes in curriculum, Program, and staff which may affect the clinical education experience. Representatives of both Parties shall meet periodically to review the Program, and to make such suggestions and changes as needed.
- e. Both Parties shall maintain accreditation by the appropriate accrediting body or agency. Such accreditation is required for continuation of this Agreement.

3. Responsibilities of School.

- a. The School shall:
 - (1) retain ultimate responsibility for planning the educational experience, including the schedule for classes, subject material, and course objectives, of the Program at the City in consultation with the City;
 - (2) provide the necessary preparatory instruction and overall supervision for Students to ensure proper application of principle and theory during the educational experience;
 - (3) assign only those Students who have satisfactorily completed those portions of School's curriculum that are prerequisites to Program participation;
 - (4) develop criteria for the evaluation of the performance of Students participating in the Program and provide those criteria, with appropriate reporting forms, to the City personnel and the School personnel who are responsible for supervising those Students;
 - (5) assign grades to Students participating in the Program on the basis of the performance evaluations submitted in the reporting forms;
 - (6) inform all Students and School personnel participating in the that they are required to comply with policies, procedures, rules, standards, schedules, and practices of the City while on premises of the City;
 - (7) provide information regarding Students participating in the Program as requested by the City, unless prohibited by federal or state law.

- (8) inform Students that the City may require criminal background checks for all Students prior to their participation in Program activities at the City, which background check may include a report that the Student has not been convicted of a felony, Medicaid fraud or abuse, or excluded/suspended from participation in the Medicare program;
 - (9) require Students to be properly attired when reporting for clinical experience;
 - (10) require Students and the School's faculty to wear mandatory identification badges to clearly identify them as Students and not as City employees;
 - (11) acknowledge that the City may require certain immunizations and vaccinations for Students prior to their clinical rotation at City.
 - (12) notify Students of their obligations to comply with all City policies and procedures, federal and/or state laws, rules and regulations, CDC guidelines, Centers for Medicare and Medicaid Services (CMS) rules and regulations, and OSHA blood-borne and pathogen regulations in the training, immunization, vaccination, testing, prevention, and post-exposure treatment of Students, where applicable in the performance of duties required by the Program;
 - (13) provide verification of current required immunizations and vaccinations to the City; and
 - (14) provide Students who may be involved in patient care with comprehensive infection control training, including blood-borne pathogens, prior to participation in the Program activities at the City.
- b. The School will procure and maintain throughout the term of this Agreement (i) professional liability insurance in minimum amounts of ONE MILLION AND NO/100 DOLLARS (\$1,000,000.00) per occurrence and THREE MILLION AND NO/100 DOLLARS (\$3,000,000.00) in the aggregate for its faculty members and Students assigned to City which shall cover all their activities at the City, (ii) commercial general liability insurance in the amounts of ONE MILLION AND NO/100 DOLLARS (\$1,000,000.00) per occurrence and TWO MILLION AND NO/100 DOLLARS (\$2,000,000.00) in the aggregate listing the City as an additional insured and providing a waiver of subrogation in favor of the City, and (iii) workers' compensation insurance in statutory limits with a waiver of subrogation in favor of the City. The School shall provide the City with Certificates of Insurance evidencing said coverage and any renewals thereof at the commencement, and upon the renewal, of this Agreement. School shall notify City at least thirty (30) days in advance of any proposed cancellation or change in said coverage. By entering into this Agreement, and complying with the terms and requirements hereof, it is recognized that School is not waiving any governmental immunity that School, its agents or employees may have under law or any other rights, privileges and immunities belonging to or ascertainable by School under either state or federal law.

4. Responsibilities of City.

- a. Except for those duties to be performed by the School pursuant to the provisions of this Agreement, the City will furnish the premises, personnel, services, and all other items

necessary for the educational experience specified herein. In connection with such Program, the City will:

- (1) retain ultimate responsibility for the quality and provision of patient care and administrative authority consistent with the established City policies for all Program activities which influence City operations or the direct or indirect care of patients;
- (2) permit the authority responsible for accreditation of the School's curriculum to inspect the facilities, services, and other items provided by the City for purposes of the educational experience and related accreditation process;
- (3) accept Students assigned to the Program by the School and provide opportunities to the Students for supervised practical and/or observational experiences in accordance with the Program curriculum and objectives;
- (4) permit Students participating in Program activities at the City to use its facilities, equipment, library, and supplies, within the guidelines and restrictions established by the City so that Students may obtain practical clinical educational experiences as part of their educational studies at the School; provided, however, the City shall have the right to refuse to permit the participation of any Student who, as determined by City, lacks the requisite skills, attitude, or previous training necessary to carry out the Program activities at the City;
- (5) upon request of the School, assist the School in the evaluation of Student performance in the Program and immediately report any unsatisfactory conduct or performance of a Student; provided, however, the School will at all times remain solely responsible for the evaluation and grading of Students;
- (6) provide Students information regarding the policies and procedures of City and conduct orientation sessions to ensure that Students are acquainted with City's requirements and appropriate standards of professionalism;
- (7) provide basic medical care and treatment to Students and/or School faculty members in the event of injury or illness while at the City until other arrangements, as may be appropriate, for such person's medical care can be made; and

Any City or medical expenses incurred for the provision of medical services shall be the sole responsibility of the injured or ill Student or School faculty member.

- (8) inform the School of all testing, immunizations, and vaccinations required by the City prior to a Student's participation in Program activities at the City.

5. Withdrawal of Students.

- a. The City may immediately remove from its premises any Student who poses an immediate threat or danger to personnel or to the quality of patient care or for unprofessional behavior.
- b. The City may request School remove a Student from participation in Program activities at City when, as determined by City, the Student's performance is unsatisfactory to the City

or the Student's behavior, in City's discretion, is disruptive or detrimental to the City and/or its patients or personnel. In such event, the Student's participation in the Program activities at the City shall immediately cease. Subject to the provisions of Subsection 5.a. above, it is understood that only School may dismiss the Student from the Program.

6. Term and Termination. This Agreement shall continue in effect for an initial period ending one (1) year after the date and year stated in the first paragraph (the "Term"). After such initial Term, this Agreement shall automatically renew from year to year unless one Party shall give the other thirty (30) days prior written notice of intention to terminate. If such notice is given, this Agreement shall terminate as follows:

- a. If this Agreement is terminated for cause, at the end of the thirty (30) day period; or
- b. If this Agreement is terminated for convenience, (i) at the end of such thirty (30) days; or (ii) when all Students enrolled in the Program at the time such notice is given have completed their respective courses of study under the Program, whichever event occurs last.

7. Notice. All notices hereunder by either Party to the other shall be in writing, delivered personally, by certified or registered mail, return receipt requested, or by overnight courier, and shall be deemed to have been duly given when delivered personally or when deposited in the United States mail, postage prepaid, addressed as follows:

SCHOOL:

Attn:

CITY:

City of Friendswood EMS
1610 Whitaker Dr.
Friendswood, Texas 77546
Attn: EMS Chief

8. Confidentiality.

- a. HIPAA. Each Party shall comply with the privacy and security provisions of the Health Insurance Portability and Accountability Act of 1996 and the regulations thereunder ("HIPAA"). Each Party acknowledges and agrees that it is considered a covered entity under HIPAA. All patient medical records shall be treated as confidential so as to comply with all applicable federal and state laws. This confidentiality shall extend beyond the terms of this Agreement.
- b. FERPA. For purposes of this Agreement, pursuant to the Family Educational Rights and Privacy Act of 1974 (FERPA) (20 U.S.C. §1232g; 34 CFR Part 99), the School hereby designates the City as a school official with a legitimate educational interest in the educational records of the Students who participate in the Program to the extent that access to the records is required by the City to carry out the Program. The City agrees to maintain the confidentiality of the educational records in accordance with the provisions of FERPA.

9. Indemnification. TO THE EXTENT AUTHORIZED UNDER THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS, THE SCHOOL SHALL PROTECT, INDEMNIFY, DEFEND, AND HOLD THE CITY ALONG WITH ITS OFFICERS, AGENTS AND EMPLOYEES (COLLECTIVELY THE "CITY") HARMLESS FROM ALL CLAIMS, DEMANDS, CAUSES OF ACTION, AND LIABILITIES OF ANY KIND ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT AND/OR THE ACTS OR OMISSIONS OF

THE SCHOOL, AS WELL AS ITS OFFICERS, AGENTS, STUDENTS AND EMPLOYEES; PROVIDED, HOWEVER, THE SCHOOL SHALL NOT HOLD CITY HARMLESS FROM ANY CLAIMS, DEMANDS, OR CAUSES OF ACTION ARISING OUT OF OR IN CONNECTION WITH THE NEGLIGENCE (WHETHER SOLE, JOINT, CONCURRING, OR OTHERWISE) OF CITY.

10. General Provisions.

- a. The Parties hereby acknowledge that they are independent contractors, and neither the School nor any of its agents, representatives, Students, or employees shall be considered agents, representatives, or employees of City. In no event shall this Agreement be construed as establishing a partnership or joint venture or similar relationship between the Parties hereto. Each Party shall be liable for its own debts, obligations, acts and omissions, including the payment of all required withholding, social security, and other taxes or benefits. Students are assigned to City to engage in an unpaid clinical externship for educational purposes only. No Program participant shall look to the City for any salaries, insurance or other benefits. No Program participant or other third person is entitled to, and shall not, receive any rights under this Agreement.
- b. The validity, interpretation, performance, and enforcement of this Agreement and any Program Agreement shall be governed by the laws of the State of Texas. Galveston County shall be the sole and exclusive venue for any litigation, special proceeding or other proceeding as between the Parties that may be brought under, or arises out of, this Agreement.
- c. The School and the City will comply with all applicable federal, state, and local laws, ordinances, and regulations and with all applicable requirements of any accreditation authority in the performance of this Agreement.
- d. The Program and all related activities shall be conducted in a manner that does not discriminate against any person on a basis prohibited by applicable law, including, but not limited to, race, color, national origin, religion, sex, age, veteran status, or disability.
- e. No oral representations of any officer, agent, or employee of the City or the School shall affect or modify any obligations of either Party under this Agreement.
- f. No amendment to or modification of this Agreement shall be valid unless reduced to writing and signed by an authorized representative of each Party.
- g. If any provision of this Agreement is held to be invalid, illegal, inoperative, or unenforceable for any reason, this Agreement shall remain in full force and effect in accordance with its terms disregarding such unenforceable or invalid provision.
- h. Any delay or failure of a Party to enforce that Party's right under any provision of this Agreement shall not be construed or act as a waiver of said Party's subsequent right to enforce any of the provisions contained herein.
- i. Neither Party may assign its rights or obligations hereunder without the prior written approval of the other Party.

- j. Each individual executing this Agreement on behalf of any Party expressly represents and warrants that he/she has the authority to do so, and thereby bind the Party on behalf of which he/she signs to the terms of this Agreement.
- k. Unless expressly provided herein, Parties do not assume or become liable for any of the existing or future obligations, liabilities, or debts of the other.
- l. This Agreement constitutes the entire agreement and understanding of the Parties with respect to the matters contained herein and supersedes all prior agreements, oral or written, and all other communications between the Parties relating to such subject matter.
- m. This Agreement does not include the reimbursement or payment of funds between the Parties. The City shall not charge the School any fees for clinical experience opportunities afforded the Students.
- n. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement.

SCHOOL:

Garveston College

N. Myles Shetter
(Signature)

N. Myles Shetter
(Printed Name)

President
(Title)

CITY:

City of Friendswood EMS

MORAD KABIRI, City Manager



Health Sciences

5800 Uvalde Rd.
Houston, Texas 77049

281-998-6150

sanjac.edu

TO: Sylvia Gallegos
Program Director, EMS

DATE: December 13, 2024

SUBJECT: Review of Proposed Affiliation Agreement with City of Friendswood - Friendswood EMS

Review the Affiliation Agreement between San Jacinto Community College North Campus and City of Friendswood - Friendswood EMS. After reviewing the agreement, forward to the next office in turn.

SJCD REPRESENTATIVES

SIGNATURE

DATE REVIEWED

Dr. Lindsay Banks
Department Chair

12/13/24

Sylvia Gallegos
Program Director

12/13/2024

Dr. Alexander Okwonna
Provost
San Jacinto College
North

12/13/24

Mr. Daniel Snooks
Attorney
San Jacinto College
District

1/2/2025

Upon completion of the review process, forward to Chancellor for approval. After approval of agreements please return them to the Division of Health Sciences' office.

Thank You,

Dr. Teddy Farias, D.C., M.S.
Dean, Health & Natural Sciences

TF/ac

Attachments

An

Institution

EDUCATION EXPERIENCE AFFILIATION AGREEMENT

STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

This Education Experience Affiliation Agreement (this "Agreement"), effective the 1st day of January 2025, is between the San Jacinto Community College District, for and on behalf of its North Campus Emergency Medical Technician program (the "School"), and City of Friendswood (the "City"). Both School and City are also referred to herein as "Party" or, collectively, as "Parties."

RECITALS

WHEREAS, the City, through the Friendswood EMS, is a licensed Texas Emergency Medical Service Provider, which provides healthcare services to patients and has an interest in supporting various educational programs for the development of healthcare professionals; and

WHEREAS, the School, through its educational programs, has the responsibility for the training of its enrolled students (the "Students") and periodically desires to provide Students with educational experiences by utilizing appropriate facilities and personnel of third parties (the "Program"); and

WHEREAS, the Parties agree that it is of mutual interest to the Parties that Students be given the opportunity to utilize facilities of City for clinical and educational experiences;

NOW THEREFORE, in consideration of these premises and the following terms and conditions, the mutual benefits to be received and other good and valuable consideration, the receipt of which is acknowledged, the Parties agree as follows:

AGREEMENT

1. Program. The School, in coordination with the City, will design an educational experience for Students utilizing the personnel, equipment, and facilities of the City.
 - a. The duration of the Program and the educational experience provided will be consistent with the curriculum requirements of the School and with the standards of the applicable accrediting entity for the Program in which the Students are enrolled.
 - b. The Program will be reviewed periodically by the City and the School and, when appropriate, will be revised to meet the School curriculum requirements and the standards of the accrediting entity.
 - c. The educational experience for Students in the Program will be an integral part of the services provided by City; and Students will be under the direct supervision of the School's personnel or the City's personnel, who are licensed or otherwise qualified to perform such services. It is critical that Students in the Program are assigned challenging, specific, and measurable duties to fulfill.
2. Mutual Responsibilities.
 - a. The School and the City agree that Students may be assigned to the City by the School for the purpose of developing the Student's clinical competence (knowledge, procedures/skills,

clinical problem solving, and professional attitudes and behaviors). The number of Students and the dates for the clinical experience shall be determined by the mutual agreement of the School and the City, taking into consideration the City's available staff and space.

- b. Both Parties will cooperate in providing Students a proper learning opportunity in maintaining good patient care; however, the School will be ultimately responsible for Students' educational activities.
- c. The City and the School shall each appoint a designated representative to coordinate the clinical education experience, and to work with the School's instructors and Students to facilitate a meaningful experience.
- d. Each Party shall keep the other informed of changes in curriculum, Program, and staff which may affect the clinical education experience. Representatives of both Parties shall meet periodically to review the Program, and to make such suggestions and changes as needed.
- e. Both Parties shall maintain accreditation by the appropriate accrediting body or agency. Such accreditation is required for continuation of this Agreement.

3. Responsibilities of School.

- a. The School shall:
 - (1) retain ultimate responsibility for planning the educational experience, including the schedule for classes, subject material, and course objectives, of the Program at the City in consultation with the City;
 - (2) provide the necessary preparatory instruction and overall supervision for Students to ensure proper application of principle and theory during the educational experience;
 - (3) assign only those Students who have satisfactorily completed those portions of School's curriculum that are prerequisites to Program participation;
 - (4) develop criteria for the evaluation of the performance of Students participating in the Program and provide those criteria, with appropriate reporting forms, to the City personnel and the School personnel who are responsible for supervising those Students;
 - (5) assign grades to Students participating in the Program on the basis of the performance evaluations submitted in the reporting forms;
 - (6) inform all Students and School personnel participating in the that they are required to comply with policies, procedures, rules, standards, schedules, and practices of the City while on premises of the City;
 - (7) provide information regarding Students participating in the Program as requested by the City, unless prohibited by federal or state law.
 - (8) inform Students that the City may require criminal background checks for all Students prior to their participation in Program activities at the City, which background check may include a report that the Student has not been convicted of

a felony, Medicaid fraud or abuse, or excluded/suspended from participation in the Medicare program;

- (9) require Students to be properly attired when reporting for clinical experience;
- (10) require Students and the School's faculty to wear mandatory identification badges to clearly identify them as Students and not as City employees;
- (11) acknowledge that the City may require certain immunizations and vaccinations for Students prior to their clinical rotation at City.
- (12) notify Students of their obligations to comply with all City policies and procedures, federal and/or state laws, rules and regulations, CDC guidelines, Centers for Medicare and Medicaid Services (CMS) rules and regulations, and OSHA blood-borne and pathogen regulations in the training, immunization, vaccination, testing, prevention, and post-exposure treatment of Students, where applicable in the performance of duties required by the Program;
- (13) provide verification of current required immunizations and vaccinations to the City; and
- (14) provide Students who may be involved in patient care with comprehensive infection control training, including blood-borne pathogens, prior to participation in the Program activities at the City.

- b. The School will procure and maintain throughout the term of this Agreement (i) professional liability insurance in minimum amounts of ONE MILLION AND NO/100 DOLLARS (\$1,000,000.00) per occurrence and THREE MILLION AND NO/100 DOLLARS (\$3,000,000.00) in the aggregate for its faculty members and Students assigned to City which shall cover all their activities at the City, (ii) commercial general liability insurance in the amounts of ONE MILLION AND NO/100 DOLLARS (\$1,000,000.00) per occurrence and TWO MILLION AND NO/100 DOLLARS (\$2,000,000.00) in the aggregate and providing a waiver of subrogation in favor of the City, and (iii) workers' compensation insurance in statutory limits with a waiver of subrogation in favor of the City. The School shall provide the City with Certificates of Insurance evidencing said coverage and any renewals thereof at the commencement, and upon the renewal, of this Agreement. School shall notify City at least thirty (30) days in advance of any proposed cancellation or change in said coverage. By entering into this Agreement, and complying with the terms and requirements hereof, it is recognized that School is not waiving any governmental immunity that School, its agents or employees may have under law or any other rights, privileges and immunities belonging to or ascertainable by School under either state or federal law.

4. Responsibilities of City.

- a. Except for those duties to be performed by the School pursuant to the provisions of this Agreement, the City will furnish the premises, personnel, services, and all other items necessary for the educational experience specified herein. In connection with such Program, the City will:
 - (1) retain ultimate responsibility for the quality and provision of patient care and administrative authority consistent with the established City policies for all

Program activities which influence City operations or the direct or indirect care of patients;

- (2) permit the authority responsible for accreditation of the School's curriculum to inspect the facilities, services, and other items provided by the City for purposes of the educational experience and related accreditation process;
- (3) accept Students assigned to the Program by the School and provide opportunities to the Students for supervised practical and/or observational experiences in accordance with the Program curriculum and objectives;
- (4) permit Students participating in Program activities at the City to use its facilities, equipment, library, and supplies, within the guidelines and restrictions established by the City so that Students may obtain practical clinical educational experiences as part of their educational studies at the School; provided, however, the City shall have the right to refuse to permit the participation of any Student who, as determined by City, lacks the requisite skills, attitude, or previous training necessary to carry out the Program activities at the City;
- (5) upon request of the School, assist the School in the evaluation of Student performance in the Program and immediately report any unsatisfactory conduct or performance of a Student; provided, however, the School will at all times remain solely responsible for the evaluation and grading of Students;
- (6) provide Students information regarding the policies and procedures of City and conduct orientation sessions to ensure that Students are acquainted with City's requirements and appropriate standards of professionalism;
- (7) provide basic medical care and treatment to Students and/or School faculty members in the event of injury or illness while at the City until other arrangements, as may be appropriate, for such person's medical care can be made; and

Any City or medical expenses incurred for the provision of medical services shall be the sole responsibility of the injured or ill Student or School faculty member.

- (8) inform the School of all testing, immunizations, and vaccinations required by the City prior to a Student's participation in Program activities at the City.

5. Withdrawal of Students.

- a. The City may immediately remove from its premises any Student who poses an immediate threat or danger to personnel or to the quality of patient care or for unprofessional behavior.
- b. The City may request School remove a Student from participation in Program activities at City when, as determined by City, the Student's performance is unsatisfactory to the City or the Student's behavior, in City's discretion, is disruptive or detrimental to the City and/or its patients or personnel. In such event, the Student's participation in the Program activities at the City shall immediately cease. Subject to the provisions of Subsection 5.a. above, it is understood that only School may dismiss the Student from the Program.

6. **Term and Termination.** This Agreement shall continue in effect for an initial period ending one (1) year after the date and year stated in the first paragraph (the "Term"). After such initial Term, this Agreement shall automatically renew from year to year unless one Party shall give the other thirty (30) days prior written notice of intention to terminate. If such notice is given, this Agreement shall terminate as follows:

- a. If this Agreement is terminated for cause, at the end of the thirty (30) day period; or
- b. If this Agreement is terminated for convenience, (i) at the end of such thirty (30) days; or (ii) when all Students enrolled in the Program at the time such notice is given have completed their respective courses of study under the Program, whichever event occurs last.

7. **Notice.** All notices hereunder by either Party to the other shall be in writing, delivered personally, by certified or registered mail, return receipt requested, or by overnight courier, and shall be deemed to have been duly given when delivered personally or when deposited in the United States mail, postage prepaid, addressed as follows:

SCHOOL:
San Jacinto College North Campus
5800 Uvalde Road
Houston, Texas 77049
Attn: Health & Natural Sciences

CITY:
City of Friendswood EMS
1610 Whitaker Dr.
Friendswood, Texas 77546
Attn: EMS Chief

With a copy to:
San Jacinto Community College District
Office of the Chancellor
4624 Fairmont Parkway
Pasadena, Texas 77504

8. **Confidentiality.**

- a. **HIPAA.** Each Party shall comply with the privacy and security provisions of the Health Insurance Portability and Accountability Act of 1996 and the regulations thereunder ("HIPAA"). Each Party acknowledges and agrees that it is considered a covered entity under HIPAA. All patient medical records shall be treated as confidential so as to comply with all applicable federal and state laws. This confidentiality shall extend beyond the terms of this Agreement.
- b. **FERPA.** For purposes of this Agreement, pursuant to the Family Educational Rights and Privacy Act of 1974 (FERPA) (20 U.S.C. §1232g; 34 CFR Part 99), the School hereby designates the City as a school official with a legitimate educational interest in the educational records of the Students who participate in the Program to the extent that access to the records is required by the City to carry out the Program. The City agrees to maintain the confidentiality of the educational records in accordance with the provisions of FERPA.

9. **Indemnification.** TO THE EXTENT AUTHORIZED UNDER THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS, THE SCHOOL SHALL PROTECT, INDEMNIFY, DEFEND, AND HOLD THE CITY ALONG WITH ITS OFFICERS, AGENTS AND EMPLOYEES (COLLECTIVELY THE "CITY") HARMLESS FROM ALL CLAIMS, DEMANDS, CAUSES OF ACTION, AND LIABILITIES OF ANY KIND ARISING OUT OF OR

IN CONNECTION WITH SCHOOL'S OBLIGATIONS UNDER THIS AGREEMENT AND/OR THE ACTS OR OMISSIONS OF THE SCHOOL, AS WELL AS ITS OFFICERS, AGENTS, STUDENTS AND EMPLOYEES; PROVIDED, HOWEVER, THE SCHOOL SHALL NOT HOLD CITY HARMLESS FROM ANY CLAIMS, DEMANDS, OR CAUSES OF ACTION ARISING OUT OF OR IN CONNECTION WITH THE NEGLIGENCE (WHETHER SOLE, JOINT, CONCURRING, OR OTHERWISE) OF CITY OR ANY PERSON OR ENTITY NOT SUBJECT TO SCHOOL'S SUPERVISION OR CONTROL. BY ENTERING INTO THIS AGREEMENT, AND COMPLYING WITH THE TERMS AND REQUIREMENTS HEREOF, IT IS RECOGNIZED THAT SCHOOL IS NOT WAIVING THE GOVERNMENTAL IMMUNITY THAT SCHOOL, ITS AGENTS OR EMPLOYEES HAVE UNDER LAW OR ANY OTHER RIGHTS, PRIVILEGES AND IMMUNITIES BELONGING TO OR ASCERTAINABLE BY SCHOOL UNDER EITHER STATE OR FEDERAL LAW.

10. General Provisions.

- a. The Parties hereby acknowledge that they are independent contractors, and neither the School nor any of its agents, representatives, Students, or employees shall be considered agents, representatives, or employees of City. In no event shall this Agreement be construed as establishing a partnership or joint venture or similar relationship between the Parties hereto. Each Party shall be liable for its own debts, obligations, acts and omissions, including the payment of all required withholding, social security, and other taxes or benefits. Students are assigned to City to engage in an unpaid clinical externship for educational purposes only. No Program participant shall look to the City for any salaries, insurance or other benefits. No Program participant or other third person is entitled to, and shall not, receive any rights under this Agreement.
- b. The validity, interpretation, performance, and enforcement of this Agreement and any Program Agreement shall be governed by the laws of the State of Texas. Galveston County shall be the sole and exclusive venue for any litigation, special proceeding or other proceeding as between the Parties that may be brought under, or arises out of, this Agreement.
- c. The School and the City will comply with all applicable federal, state, and local laws, ordinances, and regulations and with all applicable requirements of any accreditation authority in the performance of this Agreement.
- d. The Program and all related activities shall be conducted in a manner that does not discriminate against any person on a basis prohibited by applicable law, including, but not limited to, race, color, national origin, religion, sex, age, veteran status, or disability.
- e. No oral representations of any officer, agent, or employee of the City or the School shall affect or modify any obligations of either Party under this Agreement.
- f. No amendment to or modification of this Agreement shall be valid unless reduced to writing and signed by an authorized representative of each Party.
- g. If any provision of this Agreement is held to be invalid, illegal, inoperative, or unenforceable for any reason, this Agreement shall remain in full force and effect in accordance with its terms disregarding such unenforceable or invalid provision.

- h. Any delay or failure of a Party to enforce that Party's right under any provision of this Agreement shall not be construed or act as a waiver of said Party's subsequent right to enforce any of the provisions contained herein.
- i. Neither Party may assign its rights or obligations hereunder without the prior written approval of the other Party.
- j. Each individual executing this Agreement on behalf of any Party expressly represents and warrants that he/she has the authority to do so, and thereby bind the Party on behalf of which he/she signs to the terms of this Agreement.
- k. Unless expressly provided herein, Parties do not assume or become liable for any of the existing or future obligations, liabilities, or debts of the other.
- l. This Agreement constitutes the entire agreement and understanding of the Parties with respect to the matters contained herein and supersedes all prior agreements, oral or written, and all other communications between the Parties relating to such subject matter.
- m. This Agreement does not include the reimbursement or payment of funds between the Parties. The City shall not charge the School any fees for clinical experience opportunities afforded the Students.
- n. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement.

SCHOOL:

CITY:

City of Friendswood EMS

 1/30/2025
BRENDA HELLYER, Ed.D
Chancellor


MORAD KABIRI, City Manager


DR. ALEXANDER OKWONNA, Pharm.D, RPh
Provost, San Jacinto College North Campus

EXHIBIT A

The following Programs of College shall assign Students for clinical and educational experiences at Facility pursuant to the terms of this Affiliation Agreement:

1. *Emergency Medical Technician*
2. *Emergency Medical Services*

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 02/26/2025

Prepared by: Raquel Martinez, Deputy City Secretary

Subject: Consider approving a Purchase Agreement with Sterling McCall Ford for the purchase of one (1) new ambulance remount through the Houston-Galveston Purchase Cooperative, Contract No. AM10-23.

Originating Department: Emergency Services Department

Degree of importance: Significant

SUMMARY / ORIGINATING CAUSE

The Department of Emergency Services, EMS division, is requesting the approval to authorize a Purchase Agreement with Sterling McCall Ford (the "Vendor") for the purchase of one (1) new ambulance chassis and the remount of the existing box for Friendswood Ambulance 47 (City asset EM 205 and EM 206) through the Houston-Galveston Purchase Cooperative, Contract No. AM 10-23, in the amount of \$210,250.00.

The brake down cost is:

#	Item	Unit Price
1	Module-EMS-X, Configurable EMS Module, Remount	\$126,400.00
2	Chasiss, 2025 F-450 Deisel 4X2	\$83,250.00
3	HGAC Fee	\$600.00
Total Costs:		\$210,250.00

Additionally, an end-of-life critical piece of equipment (Stryker Life Pak 35 Cardiac Monitor) will be replaced during this remount. This equipment is estimated to cost \$69,000. This item will be brought before council closer to the completion date in FY 2026.

The Purchase Agreement allows the City to get inline for this project. The estimated completion date is mid-year FY 2026. Funds for this project will not be expended until FY 2026. Funding will be included in the FY26 Budget.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

Due to the critical nature of the ambulances, the chassis are replaced every 5 years and the ambulance boxes are replaced every 10 years. The current ambulance in-line to be replaced has over 80k miles and is projected to be close to 100k miles by the time the new unit is complete. Purchasing this new ambulance chassis and rehabbing the current ambulance box is essential to the EMS Division's mission to maintain their response fleet with reliable vehicles.

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. City of Friendswood_Q4205
2. Friendswood Q4205 Purchase Agreement

Customer Quote



3/4/2025 9:20:06 AM

Estimate No: Q4205-0001
Quote Date: 2/4/2025
Expiration Date: 4/18/2025
Salesperson:
Payment Terms: Net 30

Invoice To: 10372
City of Friendswood
City of Friendswood
1610 Whitaker Dr.
Friendswood TX 77546
US

Deliver To:
City of Friendswood
City of Friendswood
1610 Whitaker Dr.
Friendswood TX 77546
US

Order Instructions:

PAYMENT TERMS: A progress payment for the chassis portion will be invoiced and is due within 30 days of the chassis arriving at the dealership. The remaining balance will be invoiced 30 days prior to completion and is to be settled at the time of inspection and acceptance of the fully completed unit.

No.	Item	Qty	U/M:		Unit Price		Net Amount
1	MODULE-EMS-X Configurable EMS Module, Remount	1.00	EA	\$	126,400.00	\$	126,400.00

Unit History: E-3288

2	CHASSIS 2026 F-450 Diesel 4x2	1.00	EA	\$	83,250.00	\$	83,250.00
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This chassis price is derived from the latest information provided by Ford. The exact pricing details will not be available until the chassis physically arrives at the dealership, at which juncture adjustments to this price may be made. In the event of any price adjustment, you will receive written notification detailing the changes.

3	DELIVERY Customer to pickup FOB Frazer	1.00	M	\$	0.00	\$	0.00
4	HGAC-RMT HGAC AM10-23 Fee for a Remounted Unit	1.00	EA	\$	600.00	\$	600.00
5	SpecDoc Configurable item to create the SpecDoc	1.00	EA	\$	0.00	\$	0.00

Frazer will accept returns on parts up to 180 days after shipment. No restocking fee will be charged if the item is returned within 90 days of the original invoice date. All parts returns should be shipped back freight prepaid and require prior approval with a "Returns Material Authorization" (RMA) clearly displayed on the exterior of the shipping package. A credit will be issued towards the customer's account within approximately 7 business days of receipt of the item. If a part is returned after 90 days of the original invoice date a 15% restocking fee will be applied. Frazer Ltd reserves the right to accept returned items at its sole discretion based upon the condition of the item to be placed back into stock. :

Customer Quote



3/4/2025 9:20:06 AM

Estimate No: Q4205-0001
Quote Date: 2/4/2025
Expiration Date: 4/18/2025
Salesperson:
Payment Terms: Net 30

Order Instructions:

No.	Item	Qty	U/M:		Unit Price		Net Amount
-----	------	-----	------	--	------------	--	------------

Remit To:							
Frazer, Ltd.					Sale Amount:		
7219 Rampart Street					Order Disc(0.0000%):		
Houston TX 77081					Surcharge:		
					Sales Tax:		
					Misc Charges:		
					Total Amount:		

Frazer will accept returns on parts up to 180 days after shipment. No restocking fee will be charged if the item is returned within 90 days of the original invoice date. All parts returns should be shipped back freight prepaid and require prior approval with a "Returns Material Authorization" (RMA) clearly displayed on the exterior of the shipping package. A credit will be issued towards the customer's account within approximately 7 business days of receipt of the item. If a part is returned after 90 days of the original invoice date a 15% restocking fee will be applied. Frazer Ltd reserves the right to accept returned items at its sole discretion based upon the condition of the item to be placed back into stock. .



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For your convenience, all module pricing has been itemized below per quote Q4205-0001 for City of Friendswood :

Base Module	\$	30,825.00
Chassis Exterior	\$	27,000.00
Module Exterior	\$	63,850.00
Chassis Interior	\$	2,800.00
Module Interior	\$	1,925.00
Module Total	\$	126,400.00

Items included in above totals:

1. Old Chassis: Customer Will Pick Up - Make Road Ready	\$	incl
2. Type I 14' Module	\$	incl
3. This is a CAAS GVS v3.0 Unit	\$	incl

Chassis Exterior:

4. Heat Shielding for Diesel Chassis	\$	2,225.00
5. Chassis Paint Layout: Keep Factory Paint Color - White	\$	incl
6. Chassis : 2025 Ford F-450, Diesel, 4x2, Regular Cab, 108" Cab to Axle, Z1 - Oxford White	\$	incl
7. Suspension: LiquidSpring	\$	17,050.00
8. Camera System: Existing Voyager Monitor with Backup Camera	\$	950.00
9. Wheel type: Stainless steel covers	\$	incl
10. Road Force Elite tire and wheel balancing	\$	incl
11. Chassis Steps: Luverne Running Boards	\$	1,500.00
12. Grille Guard: Grille Guard with Wraparounds	\$	incl
13. 10" and 12" Air Horns	\$	1,600.00
14. Compressor Type: Standard	\$	950.00
15. Air Horn Switching Options: Momentary	\$	150.00
16. Siren Amplifier: Howler	\$	1,875.00
17. Passenger's side Grille Light: Whelen M6 Red/Blue Light	\$	175.00
18. Driver's side Grille Light: Whelen M6 Red/Blue Light	\$	175.00
19. Passenger's side Intersect Light: Whelen M6 Red/Blue Light	\$	175.00
20. Driver's side Intersect Light: Whelen M6 Red/Blue Light	\$	175.00
Chassis Exterior Subtotal	\$	27,000.00



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Module Exterior:

21. New MEPS generator installed on chassis	\$ 10,975.00
22. New Corner Caps	\$ incl
23. 20 hour(s) of Body Work	\$ 2,500.00
24. Module Paint Layout: White - Frazer White (Frazer White)	\$ 24,025.00
25. Supertherm Coating on Module Roof	\$ incl
26. No Design Package	\$ incl
27. Frazer Provided Tier 3 - Premium Graphics	\$ 10,000.00
28. Remove Conspicuity on Rear Wall	\$ 950.00
29. Conspicuity Squares with Chevrons on Entry Doors	\$ 700.00
30. Shore Power: Single 30 Amp	\$ 1,175.00
31. Pigtail/Plug Option: Pigtail	\$ incl
32. New O2 Rollers for an H Cylinder	\$ 850.00
33. New Lambda Power Supply	\$ 2,225.00
34. New Battery Charger	\$ 625.00
35. Old A/C Unit: Save & Ship Loose	\$ incl
36. New Dometic A/C with Exhaust Fan	\$ 8,775.00
37. Module Window Option: Sliding Window	\$ incl
38. Rear Wall Lower Light #1: Whelen M9 Brake/Tail/Turn Red Light	\$ 500.00
39. Rear Wall Lower Light #2: Whelen M9 Brake/Tail/Turn Red Light	\$ 500.00
40. New Style Whelen Marker Lights on Rear Wall	\$ 375.00
41. Lower BTTs: 2 Grote Lights on each side	\$ incl
42. New Rear Bumper	\$ 1,050.00
43. New Door Grabbers	\$ incl
44. New Cast License Plate Light	\$ incl
45. Keep Existing - M6 lights below rear entry doors	\$ incl
46. Note to Sales: Credit for originally quoted rear wall lights.	\$ -1,375.00
47. Replace Gas Hold-Open at Side Entry	\$ incl
Module Exterior Subtotal	\$ 63,850.00

Chassis Interior:

48. Siren Speakers: Whelen SA 315 Speakers	\$ incl
49. Tap-2 on Primary Siren	\$ incl



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50. Siren Option: Whelen C9 Siren in Console	\$	incl
51. Mic 1 on passenger's side slot 1	\$	incl
52. HAAS Alert System: HAAS Alert Responder to Vehicle - 3 Year Sub	\$	incl
53. Slot 1: Single Thicker MDT Plate	\$	150.00
54. Slot 2: Single Slot Switch Panel	\$	incl
55. Slot 3: Siren 1	\$	incl
56. Slot 4: Radio Plate: 7 L X x 2.5 W opening dims Item ID 19868	\$	incl
57. Slot 5: Single Blank	\$	incl
58. Slot 6: Single Blank	\$	incl
59. Kussmaul USB/USB-C Device at Console	\$	350.00
60. Console Switch Layout : Primary - Secondary - Air Horn - Howler - Side Scene (Driver's Side) - Side Scene (Passenger's Side) - Rear Load - Interior Lights - Kussmaul USB/USB-C -	\$	incl
61. Console Layout: 6-Slot Console	\$	incl
62. Rear of Console: Single Mapholder with Cup Holder	\$	500.00
63. Chassis Rear Wall: 4 High Glove Box Holder	\$	425.00
64. Aftermarket Vinyl Seats	\$	1,225.00
65. UNOC ???? - Remove and reinstall Motorola radio charger on passenger side of console slot 5	\$	150.00
Chassis Interior Subtotal		\$ 2,800.00

Module Interior:

66. New Cobalt Blue Interior Trim	\$	550.00
67. Stainless Steel Side and Rear Entry Door Grab Rails (price covered under new Module Paint)	\$	incl
68. Powder Coated Plate on Front Wall in Front I/O	\$	200.00
69. New Powdercoated Aluminum Countertops	\$	1,175.00
70. Action Wall Switch Layout : Interior Lights; Existing Switch (Dimmer); Ventilation Fan; Existing Switch (Electric O2);	\$	incl
71. Keep Existing Action Wall Acrylic Holder	\$	incl
72. Rear Door Switch Layout : Blank; Blank; Dump/Bypass (Suspension); Existing Rear Load;	\$	incl
73. Two Seating Positions at the Squad Bench - 1 and 3	\$	incl
74. Keep Existing Glove Box & Handrail	\$	incl



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75. Keep Existing Single O2 Outlet at the Squad Bench Wall	\$	incl
76. Overhead Disinfecting Lamp - Keep Existing	\$	incl
77. Keep Existing Single O2 Outlet in Ceiling Raceway	\$	incl
78. Keep Existing Stryker Power-LOAD Cot Retention System	\$	incl
Module Interior Subtotal	\$	1,925.00



Standard Terms and Conditions

INVOICING AND PAYMENT TERMS: Vendor shall submit one (1) original invoice per payment due. The invoice(s) shall include the items listed in accordance with the quote mentioned in the Sale Agreement with reference to the Customer's Purchase Order Number.

If the Sale Agreement provides for any progress (or advance) payments based on specific milestones or activities, Vendor's invoice shall certify to the accomplishment or performance by Vendor of said milestone or activity, and that Customer has obtained a security interest in such Products to the extent of such payment.

Payment shall be due upon receipt of the invoice and delivery of the unit to the Customer unless previously negotiated.

CANCELLATION POLICY: Cancellation of orders must be submitted in writing to sales@frazerbilt.com at least 180 days before the projected production completion date. Failure to adhere to this timeline may result in the application of a cancellation fee amounting to 25% of the total purchase order price.

CHASSIS PAYMENT CONSIDERATION: Please note that payment for the chassis may have been issued prior to the 180-day cancellation window. Therefore, cancellation requests or refunds pertaining to the chassis will be at the discretion of the respective dealerships.

DELIVERY TERMS: The products listed in the estimate are to be delivered Free On Board (FOB) Destination to Houston, TX. Customer representative(s) will pick up the unit at upfitter location, 7219 Rampart St., Houston, TX 77081 and transport it to their final destination at customer expense unless otherwise specified in the Vendor quote.

TERMINATION FOR CAUSE: Customer may terminate this Sale Agreement and any corresponding Purchase Order, or any part thereof, for cause including, but not limited to the following Vendor actions: (1) any default or breach of any of the terms and conditions of the Sale Agreement, (2) failure to provide Customer, upon request, a reasonable assurance of future performance, or (3) bankruptcy, dissolution, or suspension of payments by judicial decree. If Vendor does not cure such failure within a period of five (5) days or such a longer period as Customer may authorize in writing after the date such notice is sent to Vendor, then termination may proceed.

Vendor may also terminate this Sale Agreement and any corresponding Purchase Order for cause, and Vendor will not be in breach of same, in the event any supplier to Vendor fails to deliver Products and/or component parts in a timely fashion and Vendor cannot make alternate accommodations in order to comply with the Parties' agreed upon completion and delivery dates.

CHANGE ORDERS: Vendor has the right to modify the Purchase Order requirements and conditions as needed and will advise Customer in writing of such requested changes. Vendor shall not proceed with any changes without Customer's written authorization. Any request by Customer to change the terms or conditions of the Purchase Order, including product specifications, options, and price, must be made in advance of the production job order release. Any changes made after the release of the production job order will incur a \$350 fee per change order made in a 24 hour period and will be included on a secondary invoice. Vendor reserves the right to refuse changes requested by the Customer, unless such changes are required by law or operational necessity by the Customer.

MARKET VOLATILITY AND FEATURE AVAILABILITY: Frazer strives to maintain transparency and proactive communication with its customers. Due to market volatility, supply chain disruptions, or other unforeseen circumstances, certain options, brand names, materials, or features may become unavailable during the production process. In such instances, Frazer will notify the customer promptly and work collaboratively to identify and implement suitable alternatives that uphold the functionality, quality, and design standards of the product. Frazer appreciates the customer's understanding as it navigates these challenges and remains committed to delivering products that meet or exceed customer expectations.

IMPORT DUTIES AND TARIFF DISCLAIMER: The pricing provided in this estimate is based on current market conditions as of the date of issuance and does not account for potential import duties, tariffs, or other fees that may be imposed on goods imported from non-U.S. countries. Should such charges come into effect prior to the fulfillment of the order, these additional costs may be reflected in the final pricing. Frazer will provide timely notice of any such changes, including a detailed explanation of the impact, and will work in good faith with the customer to minimize any adverse effects. Frazer values its relationship with the customer and encourages open communication to address any questions or concerns that may arise.

PROPRIETARY INFORMATION, CONFIDENTIALITY AND ADVERTISING: All commercial, financial or technical information in any form that Vendor provides to Customer shall be deemed proprietary and confidential and Customer shall not disclose such information to third parties without Vendor's written consent, unless required by law or court order. Termination of the Sale Agreement shall not relieve Customer of this confidentiality obligation. Upon Vendor's request, Customer shall return all confidential information to Vendor along with any reproductions, in whole or in part. The

confidentiality obligation does not apply to information that is in the public domain through no fault of Customer or

to information lawfully within Customer's possession prior to the date of the Purchase Order, as evidenced by Customer's written records.

LIMITATIONS ON DAMAGES: In the event of any dispute, disagreement or breach alleged by Customer on the part of Vendor, Customer's exclusive and sole remedy shall be repair or replacement, if practical, of the module, or component part, by Vendor. If Vendor is not able to effectuate a repair, replacement, or cure that brings the module, or component part, into compliance with the Parties' agreement, then Vendor shall refund the sale price to Customer. In no event shall Vendor be liable to Customer, or to any third-party acting through Customer, for any additional, consequential or punitive damages, or damages for lost sales, revenue or profits claimed by Customer or any third-party acting through Customer. In no event shall Customer be liable to Vendor, or to any third-party acting through Vendor, for any additional, consequential or punitive damages, or damages for lost sales, revenue or profits claimed by Vendor or any third-party acting through Vendor.

FORCE MAJEURE: A force majeure delay shall mean any delay or other unforeseeable causes beyond the reasonable control of the party affected, provided that any such delay is not caused, in whole or in part, by the acts or omissions of the party so delayed and further provided that such party is unable to make up for such delay with reasonable diligence and speed. If any such cause delays Vendor's performance, the delivery date or time for completion may be extended by a period of time reasonably necessary to overcome the effect of such delay; however, Vendor shall take all reasonable measures to mitigate the effects of the force majeure event and to minimize such delay. A party affected by a force majeure event shall notify the other party of such force majeure event within forty-eight (48) hours of its knowledge of such event for the event to be considered a bona fide force majeure event.

TITLE AND RISK OF LOSS: Title to the Products shall transfer to Customer upon receipt of Products by Customer or its agent unless otherwise stated in the Sale Agreement. Notwithstanding the above, risk of loss of the Products shall remain with Vendor until delivered to Customer.

WAIVER: Vendor's failure to exercise or enforce any right in the Purchase Order, or any other right or privilege under law, or Vendor's waiver of any breach by Customer shall not constitute a waiver or modification of any terms, conditions, privileges or rights whether of the same or similar type, unless Vendor gives such waiver in writing.

LIENS: Vendor waives and relinquishes all existing and future liens and claims (statutory or otherwise) for the Products specified in the Purchase Order, and warrants that the Products will be free and clear of all liens, claims or encumbrances of any kind.

INSPECTION, REVIEW AND WITNESSING: Customer and/or the ultimate owner of the Products have the right to inspect and attend testing of the Products at Vendor's premises (or its supplier's or subcontractor's premises) with reasonable advance notice. If any inspection is made on the premises of Vendor or its supplier, Vendor, without additional charge, shall provide all reasonable facilities and assistance for the safety and convenience of the inspectors in the performance of their duties.

APPLICABLE LAW AND VENUE: The Sale Agreement shall be governed and interpreted in accordance with the laws of the State of Texas, without reference to any principle of conflict of laws. Customer and Vendor expressly exclude the application of the Convention on International Sale of Goods to the Sale Agreement. Venue for all judicial, administrative, or regulatory proceedings shall be Houston, Harris County, Texas.

OWNERSHIP OF DOCUMENTS: Title to all drawings, specifications, calculations, technical data and other documents that Customer submits in accordance with the Purchase Order shall vest with Vendor. Vendor shall have the right to use such documents for any purpose pertaining to the manufacture, assembly, and delivery of the Products.

Title to all drawings, specifications, calculations, technical data, and other documents that Vendor submits to the Customer shall vest with the Customer. Customer shall have the right to use such documents for any purpose pertaining to the installation, operation, and maintenance of the Products.

INSURANCE: Vendor shall comply with the project insurance requirements for which the Products are being provided. When requested by Customer, Vendor shall provide certificates of insurance as proof of same.

SURVIVAL: The provisions of the following Paragraphs of these Terms and Conditions shall survive any cancellation or termination of the Purchase Order: (Proprietary Information, Confidentiality and Advertising), (Indemnification), (Liens), and (Applicable Law and Venue).

Customer Name
FAN/FIN#

Purchase Agreement

This PURCHASE AGREEMENT made this 4 day of February , 2025 between ("Vendor") Sterling McCall Ford located at 6445 Southwest Freeway Houston, TX 77074 and City of Friendswood located at 1610 Whitaker Dr. Friendswood TX 77546 ("Customer"). WHEREAS, Vendor desires to sell and Customer desires to purchase certain products, and/or services more specifically described in Q4205-0001 dated 2/4/2025 for the total amount of \$210,250.00 (hereafter "Products"),

Chassis details

- **Chassis Make: Ford**
- **Chassis Model: F-450**
- **Qty ordered: 1**
- **Quoted chassis price (each): \$83,250.00**

NOW THEREFORE, the parties hereto, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, do hereby agree as follows:

1. Vendor agrees to sell and schedule pickup/delivery as described in Q4205-0001 dated 2/4/2025 and Customer shall purchase from Vendor, the Products for the prices as set forth in detail on Q4205-0001 dated 2/4/2025.
2. The sale of the Products is governed by the terms and conditions set forth on Exhibit A, which is attached hereto and made a part hereof.
3. The Term of this Agreement shall commence on 2/4/2025 and expire 1 year from execution date or upon unit completion and acceptance, whichever is later.
4. If the parties have entered into any additional covenants, promises, terms and conditions not otherwise specified herein or in any schedule or Exhibit hereto, said special provisions shall be set forth in Exhibit A. If there shall be any conflict within the provisions of this Agreement, the following order of priority shall apply: this PURCHASE AGREEMENT, Exhibit A, Customer's purchase order, Vendor's invoice.

IN WITNESS WHEREOF, the undersigned have executed and delivered this Agreement as of the day and year first above written.

Title Information

Enter Exactly as it needs to appear

Owner Lien Holder *(If Applicable)*

Name: Name:

Address: Address:

Customer Name
FAN/FIN#

Purchase Agreement Signature Page

Insert Customer Name

Sign:

Print:

Title:

Date:

Insert Vendor Name (if applicable)

Sign:

Print:

Title:

Date:

Frazer, Ltd.

Sign: 

Print: Adam Fischer

Title: Vice President, Sales & Marketing

Date:

Customer Name

FAN/FIN#

LIST OF EXHIBITS:

EXHIBIT A: Standard Terms and Conditions

EXHIBIT A

Standard Terms and Conditions

INVOICING AND PAYMENT TERMS: Vendor shall submit one (1) original invoice per payment due. The invoice(s) shall include the items listed in accordance with the quote mentioned in the Sale Agreement with reference to the Customer's Purchase Order Number.

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Payment shall be due upon receipt of the invoice and delivery of the unit to the Customer unless previously negotiated.

CANCELLATION POLICY: Cancellation of orders must be received 180 days prior to the agreed upon delivery date. If the order is canceled within the 180 day window, a fee of 25% of the total purchase order price will apply.

DELIVERY TERMS: The products listed in the estimate are to be delivered Free On Board (FOB) Destination to Houston, TX. Customer representative(s) will pick up the unit at upfitter location, 7219 Rampart St., Houston, TX 77081 and transport it to their final destination at customer expense unless otherwise specified in the Vendor quote.

TERMINATION FOR CAUSE: Customer may terminate this Sale Agreement and any corresponding Purchase Order, or any part thereof, for cause including, but not limited to the following Vendor actions: (1) any default or breach of any of the terms and conditions of the Sale Agreement, (2) failure to provide Customer, upon request, a reasonable assurance of future performance, or (3) bankruptcy, dissolution, or suspension of payments by judicial decree. If Vendor does not cure such failure within a period of five (5) days or such a longer period as Customer may authorize in writing after the date such notice is sent to Vendor, then termination may proceed.

Vendor may also terminate this Sale Agreement and any corresponding Purchase Order for cause, and Vendor will not be in breach of same, in the event any supplier to Vendor fails to deliver Products and/or component parts in a timely fashion and Vendor cannot make alternate accommodations in order to comply with the Parties' agreed upon completion and delivery dates.

CHANGE ORDERS: Vendor has the right to modify the Purchase Order requirements and conditions as needed and will advise Customer in writing of such requested changes. Vendor shall not proceed with any changes without Customer's written authorization. Any request by Customer to change the terms or conditions of the Purchase Order, including product specifications, options, and price, must be made in advance of the production job order release. Any changes made after the release of the production job order will incur a \$350 fee per change order made in a 24 hour period and will be included on a secondary invoice. Vendor reserves the right to refuse changes requested by the Customer.

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Customer Name
FAN/FIN#

TARIFF DISCLAIMER: The pricing provided in this estimate is based on current market conditions as of the date of issuance and does not account for potential tariffs, taxes, duties, or other fees that may be imposed on goods imported from non-U.S. countries. Should such tariffs or other charges come into effect prior to the fulfillment of the order, these additional costs may be reflected in the final pricing.

Frazer will provide timely notice of any such changes, including a detailed explanation of the impact, and will work in good faith with the customer to minimize any adverse effects. Frazer values its relationship with the customer and encourages open communication to address any questions or concerns that may arise.

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Customer Initials: _____

LIMITATIONS ON DAMAGES: In the event of any dispute, disagreement or breach alleged by Customer on the part of Vendor, Customer's exclusive and sole remedy shall be repair or replacement, if practical, of the module, or component part, by Vendor. If Vendor is not able to effectuate a repair, replacement, or cure that brings the module, or component part, into compliance with the Parties' agreement, then Vendor shall refund the sale price to Customer. In no event shall Vendor be liable to Customer, or to any third-party acting through Customer, for any additional, consequential or punitive damages, or damages for lost sales, revenue or profits claimed by Customer or any third-party acting through Customer.

FORCE MAJEURE: A force majeure delay shall mean any delay or other unforeseeable causes beyond the reasonable control of the party affected, provided that any such delay is not caused, in whole or in part, by the acts or omissions of the party so delayed and further provided that such party is unable to make up for such delay with reasonable diligence and speed. If any such cause delays Vendor's performance, the delivery date or time for completion may be extended by a period of time reasonably necessary to overcome the effect of such delay;

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Customer Name
FAN/FIN#

however, Vendor shall take all reasonable measures to mitigate the effects of the force majeure event and to minimize such delay. A party affected by a force majeure event shall notify the other party of such force majeure event within forty-eight (48) hours of its knowledge of such event for the event to be considered a bona fide force majeure event.

TITLE AND RISK OF LOSS: Title to the Products shall transfer to Customer upon receipt of Products by Customer or its agent unless otherwise stated in the Sale Agreement. Notwithstanding the above, risk of loss of the Products shall remain with Vendor until delivered to Customer.

WAIVER: Vendor's failure to exercise or enforce any right in the Purchase Order, or any other right or privilege under law, or Vendor's waiver of any breach by Customer shall not constitute a waiver or modification of any terms, conditions, privileges or rights whether of the same or similar type, unless Vendor gives such waiver in writing.

LIENS: Vendor waives and relinquishes all existing and future liens and claims (statutory or otherwise) for the Products specified in the Purchase Order, and warrants that the Products will be free and clear of all liens, claims or encumbrances of any kind.

INSPECTION, REVIEW AND WITNESSING: Customer and/or the ultimate owner of the Products have the right to inspect and attend testing of the Products at Vendor's premises (or its supplier's or subcontractor's premises) with reasonable advance notice. If any inspection is made on the premises of Vendor or its supplier, Vendor, without additional charge, shall provide all reasonable facilities and assistance for the safety and convenience of the inspectors in the performance of their duties.

APPLICABLE LAW AND VENUE: The Sale Agreement shall be governed and interpreted in accordance with the laws of the State of Texas, without reference to any principle of conflict of laws. Customer and Vendor expressly exclude the application of the Convention on International Sale of Goods to the Sale Agreement. Venue for all judicial, administrative, or regulatory proceedings shall be Houston, Harris County, Texas.

OWNERSHIP OF DOCUMENTS: Title to all drawings, specifications, calculations, technical data and other documents that Customer submits in accordance with the Purchase Order shall vest with Vendor. Vendor shall have the right to use such documents for any purpose pertaining to the manufacture, assembly, and delivery of the Products.

Title to all drawings, specifications, calculations, technical data, and other documents that Vendor submits to the Customer shall vest with the Customer. Customer shall have the right to use such documents for any purpose pertaining to the installation, operation, and maintenance of the Products.

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INSURANCE: Vendor shall comply with the project insurance requirements for which the Products are being provided. Customer shall provide specific reasonable levels required as soon as such levels are available, which shall not exceed \$1,000,000 for any non-statutory category other than excess liability umbrella, which shall not exceed \$4,000,000. When requested by Customer, Vendor shall provide certificates of insurance as proof of same.

SURVIVAL: The provisions of the following Paragraphs of these Terms and Conditions shall survive any cancellation or termination of the Purchase Order: (Proprietary Information, Confidentiality and Advertising), (Indemnification), (Liens), and (Applicable Law and Venue).

Page 5 of 6

Customer Name
FAN/FIN#

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/04/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider authorizing a Maintenance License Agreement with the Sterling Creek Homeowners Association.

Originating Department: Public Works

Degree of importance:

SUMMARY / ORIGINATING CAUSE

The Sterling Creek Homeowners Association (the "HOA") requested to install landscaping and improvements to their subdivision entrance, which is located on the City's right-of-way (ROW) and detention ponds.

This agreement outlines the responsibilities of the City and the HOA regarding the maintenance, repair, and reconstruction of the landscaping and improvements.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Sterling Creek HOA License Agreement
2. Form 1295 Sterling Creek HOA
3. TX Govt Code Verifications Form

**LICENSE AGREEMENT
BY AND BETWEEN
THE CITY OF FRIENDSWOOD, TEXAS, AND
STERLING CREEK HOME OWNERS ASSOCIATION**

STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

WHEREAS, the Sterling Creek Home Owners Association, a Texas nonprofit corporation (the "Licensee") submitted a request for a License Agreement to plant, install, mow, construct, maintain, remove, and replace landscaping and related improvements as approved by the City (collectively the "Improvements") along Friendswood Parkway and certain other property owned by the City, the locations of which are more particularly depicted in Exhibit "A," which is attached hereto and incorporated herein for all intents and purposes (the "Property"); and

WHEREAS, on April 7, 2025, the City Council of the City of Friendswood, Texas (the "City") approved the Licensee's request subject to the terms and conditions stated herein:

NOW, THEREFORE, the City and the Licensee, in consideration of the promises, covenants, and conditions contained herein, hereby enter into this License Agreement (the "Agreement") and mutually agree as follows:

1. **LICENSE.**

- 1.1 *License.* Subject to the terms and conditions herein, the City hereby grants to the Licensee, for its non-exclusive use, the privilege, license, and authority to use the Property for the Improvements as indicated herein. This Agreement is expressly contingent upon the Licensee's strict adherence with all terms and conditions contained herein.
- 1.2 *Right of Access.* The City reserves the right to enter upon and have access to any portion of the Property at any and all times on any matters relating to this Agreement or any other public purpose.
- 1.3 *Subordination.* The license granted pursuant to Section 1.1 is made subordinate to the right of the City to use the Property for a public purpose. It is understood and agreed that should the City deem it in the public interest to use the above area, or a portion thereof, for any public purpose, including, but not limited to streets, sidewalks, or utilities, which will require the use of the Property, then in that event, the City shall give the Licensee thirty (30) days' advance written notice of the termination of this Agreement. The determination by the City Manager as to the public necessity of the use of the Property shall be final and binding upon the Licensee and the City.
- 1.4 *No Property Right Granted.* This Agreement does not establish any real property rights, franchises, or other rights whatsoever in real estate to the Licensee. This Agreement provides limited rights to use and limited rights for access to the Property, subject to revocation upon the terms and conditions of this Agreement.

2. USE.

- 2.1 *Permitted Use.* Throughout the term hereof and subject to the conditions specified herein, Licensee shall use the Property only for the planting, installation, mowing, construction, maintenance, removal, and replacement of the Improvements. The Improvements must be approved in writing by the City Manager or his designee prior to the planting and/or replacement and must be substantially similar to that which is depicted in Exhibit "A." Any use of the Property not specified in this Section 2.1 is expressly prohibited and shall constitute an Event of Default.
- 2.2 *Limitation of use.* Should the Licensee cease using the Property for the purpose specified in Section 2.1 for a thirty- (30) day period, such cessation of use shall constitute an Event of Default. This section shall not apply to a cessation of use requested by the City.
- 2.3 *Non-permitted uses.* The Licensee understands and agrees that nothing shall be placed or planted on, over or above the Property other than the Improvements, which shall be maintained as required herein. Furthermore, the Licensee agrees not to create or allow any nuisance within the Property.

3. REMOVAL OF IMPROVEMENTS AND RESTORATION OF THE PROPERTY.

- 3.1 *Removal.* The Licensee agrees to remove the Improvements or a portion thereof at the request of the City Engineer, if same obstruct the City's maintenance or construction activity within the Property or the property adjacent thereto. The removal shall be at the Licensee's sole cost and expense. At no time shall the City be liable for such costs.
- 3.2 *Emergency removal.* The Licensee shall remove, remedy, or otherwise abate any condition on the Property, which the City believes, in the sole discretion of the City Manager, is a safety hazard or a nuisance. Such removal, remedy or abatement as specified by the City must be performed within forty-eight (48) hours of being notified by the City Manager or his designee of the need for the emergency removal; however, nothing herein shall prohibit the City from performing the emergency removal as it deems necessary to abate the safety hazard or nuisance. The removal, remedy and/or abatement shall be at the Licensee's sole cost and expense. At no time shall the City be liable for costs or damages to the Improvements.
- 3.3 *Removal at Expiration or Termination of Agreement.* The Licensee shall remove the Improvements or any portion thereof, if requested by the City Manager, prior to the expiration or termination of this Agreement. The removal shall be at the Licensee's sole cost and expense. At no time shall the City be liable for such costs or any damages associated with such removal.
- 3.4 *Restoration.* Immediately after removal of all or a portion of the Improvements, the Licensee shall restore the Property to same or better condition which the Property was in immediately prior thereto, to the satisfaction of and in accordance with the requirements of the City Engineer and/or Building Official, as applicable.
- 3.5 *Failure to Remove and/or Restore.* Should the Licensee fail to remove the Improvements and/or restore the Property in accordance with this Section 3, the City shall have the right, but not the obligation, (i) to remove the Improvements or any portion thereof,

which is not timely removed by the Licensee, and (ii) to restore the Property, which is not timely restored by the Licensee.

3.5.1 The City shall assess the costs of the removal and/or restoration plus an administrative fee of 10% of such cost to the Licensee.

3.5.2 The Licensee shall pay the costs and the fee within thirty (30) days of receiving an invoice therefor.

3.5.3 Failure to timely pay the invoiced amount shall constitute an Event of Default and interest at the rate of twelve percent (12%) per annum, or the maximum rate permitted by law shall accrue on the delinquent amount until paid.

4. TERM/TERMINATION.

4.1 *Term.* The initial term of this Agreement will be for fifteen (15) years, commencing on April 7, 2025 ("Commencement Date") and shall automatically renew for subsequent fifteen (15) year terms; provided that the Agreement is not sooner terminated.

4.2 *Termination for Cause.* This Agreement may be terminated by either party for cause for an Event of Default or a violation of any provision of this Agreement, which is not cured by the non-breaching party within thirty (30) days after receiving written notice of the Event of Default or violation. In the event of termination for cause, the Improvements shall be removed and the Property shall be restored in accordance with Section 3 hereinabove if such removal and restoration and removal is requested by the City Manager. It is expressly understood and agreed that any fee paid pursuant to Section 5.3 shall not be refunded to the Licensee if this Agreement is terminated for cause by the City.

4.3 *Termination for Convenience.* This Agreement may be terminated by either party for convenience upon giving ninety (90) days written notice of such termination. In the event of termination for convenience and if requested by the City Manager, the Improvements shall be removed and the Property shall be restored in accordance with Section 3 hereinabove. It is expressly understood and agreed that any fee paid pursuant to Section 5.3 shall not be refunded to the Licensee unless this Agreement is terminated for convenience by the City and the Licensee requests a refund. In such an event, the refund shall be prorated based upon the number of months left in the term for which the Licensee has paid in advance.

4.4 *Effect of Termination.* Upon the termination of this Agreement, the license granted herein shall become null and void.

5. CONDITIONS.

5.1 *Compliance with Law.* This Agreement is subject to all local, state and federal laws, including, but not limited to, the provisions of the City's charter and ordinances, as they currently exist and as hereinafter passed, adopted, or amended, and any applicable regulations of the Galveston County Consolidated Drainage District, as they currently exist or as hereinafter passed, adopted, or amended.

- 5.2 *Permits Required.* Licensee must apply for and receive any necessary permits from the Community Development Department, Public Works Department, and/or other pertinent boards or departments of the City and/or other governmental entity.
- 5.3 *Annual Fee.* The Licensee shall pay to City an annual fee for the license granted herein. The fee shall be TEN AND NO/100 DOLLARS (\$10.00) per year, payable in advance to the City of Friendswood, Texas. Failure to timely pay shall constitute an Event of Default.

6. INDEMNIFICATION, RELEASE, AND INSURANCE.

- 6.1 *Disclaimer of Liability.* During the term of this Agreement, the City shall not at any time be liable for injury or damage occurring to any person or property from any cause whatsoever arising out of the Licensee's use, maintenance, or repair of the Property, or the condition of the Property and/or any Improvement thereon.
- 6.2 *Assumption of Risk.* Upon entering into this Agreement, the Licensee accepts the Property in the condition existing as of the Commencement Date. The City makes no representation or warranty with respect to the condition of the Property and the City shall not be liable for any latent or patent defect in the Property. The Licensee undertakes and assumes for its officers, agents, contractors and subcontractors, employees, and the public (collectively "Licensee" for the purpose of this section), all risk of dangerous conditions whether patent or latent, obvious, or undiscoverable, and regardless of whether the City should have known of such dangerous conditions, if any, on or about the Property.
- 6.3 *No liens.* The Licensee agrees that no claim or lien may be filed against the Property for work, labor, materials, or supplies provided or supplied to the Licensee, concerning the planting, installation, mowing, construction, maintenance, removal, and replacement of Improvements or use of the Property. Should such claim or lien be filed, the Licensee, upon the written request of the City, shall cause such claim or lien covering the Property to be discharged or bonded within thirty (30) days following such request to the satisfaction of the City Manager.

6.4 INDEMNIFICATION.

THE LICENSEE AGREES TO AND SHALL INDEMNIFY, HOLD HARMLESS AND DEFEND THE CITY, ITS OFFICERS, AGENTS AND EMPLOYEES (COLLECTIVELY IN THIS SECTION THE "CITY") FROM AND AGAINST ANY AND ALL CLAIMS, LOSSES, DAMAGES, CAUSES OF ACTION, SUITS, AND LIABILITY OF EVERY KIND, INCLUDING ALL EXPENSES OF LITIGATION, COURT COSTS, AND ATTORNEYS' FEES, FOR INJURY TO OR DEATH OF ANY PERSON, OR FOR DAMAGE TO ANY PROPERTY, ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, THE CONDUCT OR MANAGEMENT OF THE ACTIVITIES OF THE LICENSEE, ITS AGENTS, SERVANTS, EMPLOYEES, SUBCONTRACTORS, GUESTS, OR INVITEES (COLLECTIVELY IN THIS SECTION

THE "LICENSEE") OR FROM ANY ACT OR OMISSION BY THE LICENSEE ON OR ABOUT THE PROPERTY, WHERE SUCH INJURIES, DEATH OR DAMAGES ARE CAUSED BY (I) THE JOINT NEGLIGENCE OF THE CITY AND ANY OTHER PERSON OR ENTITY AND/OR (II) THE SOLE OR JOINT NEGLIGENCE OF THE LICENSEE. IT IS THE EXPRESSED INTENTION OF THE PARTIES HERETO, BOTH THE LICENSEE AND THE CITY, THAT THE INDEMNITY PROVIDED FOR IN THIS PARAGRAPH IS INDEMNITY BY THE LICENSEE TO INDEMNIFY AND PROTECT THE CITY FROM THE CONSEQUENCES OF (I) THE CITY'S OWN NEGLIGENCE, WHERE THAT NEGLIGENCE IS A CONCURRING CAUSE OF THE RESULTING INJURY, DEATH OR DAMAGE AND/OR THE (II) THE NEGLIGENCE OF THE LICENSEE. FURTHERMORE, THE INDEMNITY PROVIDED FOR IN THIS PARAGRAPH SHALL HAVE NO APPLICATION TO THE CITY FOR ANY CLAIM, LOSS, DAMAGE, CAUSE OF ACTION, SUIT, AND LIABILITY WHERE THE INJURY, DEATH, OR DAMAGE RESULTS FROM THE SOLE NEGLIGENCE OF THE CITY, UNMIXED WITH THE FAULT OF ANY OTHER PERSON OR ENTITY.

In the event that any action or proceeding is brought against the City by reason of any matter from which the City is indemnified herein, the Licensee further agrees and covenants to defend the action or proceeding by legal counsel acceptable to the City. It is expressly agreed and understood by the parties hereto that the indemnity provided in this section shall survive the expiration or earlier termination of this Agreement.

- 6.5 *Release.* The Licensee assumes full responsibility for all Licensee's actions as well as those of its officers, contractors, agents or volunteers while on the Property and hereby releases, relinquishes and discharges the City, its officers, agents, and employees from all claims, demands, and causes of action of every kind and character, including the cost of defense thereof, for any injury to or death of any person (whether they be either of the parties hereto, their employees, or other third parties) and any loss of or damage to property (whether the property be that of either of the parties hereto, their employees, or other third parties) that is caused by or alleged to be caused by, arising out of, or in connection with this Agreement. This release shall apply regardless of whether said claims, demands, and causes of action are covered in whole or in part by insurance.
- 6.6 *No Consent to Litigation.* By this Agreement, the City does not consent to litigation or suit, and the City hereby expressly revokes any consent to litigation that it may have granted by the terms of this Agreement or any other contract or agreement, any charter, or applicable state law. Nothing herein shall be construed so as to limit or waive the City's sovereign immunity.
- 6.7 *Insurance.* Throughout the term of this Agreement, the Licensee shall maintain insurance coverage of the type and amount hereinafter indicated. The Licensee shall provide to the

City an insurance certificate evidencing the following coverage in the minimum limits indicated hereinbelow:

- Commercial General Liability
 - General Aggregate: \$1,000,000
 - Per Occurrence: \$500,000
 - The City, its officials and employees are to be added as additional insureds to this commercial general liability policy.
 - A waiver of subrogation in favor of the City shall also be required on such policy.
 - Coverage shall be broad form CGL.
 - No coverage exclusions shall be deleted from standard policy without notification of individual exclusions being attached for review and acceptance.

Prior to or upon the execution of this Agreement and before commencing any of the work, the Licensee shall file with the City valid Certificates of Insurance and endorsements acceptable to the City. Such certificates shall contain a provision that coverages afforded under the policies will not be canceled, suspended, voided, or reduced until at least thirty (30) days' prior written notice has been given to the City via certified mail, return receipt requested. Prior to the end of each coverage period during the term of this Agreement, new Certificates of Insurance must be filed with the City evidencing continuation of coverage.

Licensee shall require its contractors to carry in full force and effect insurance coverages of the type and limits as required hereinbelow should work be performed on the Property associated with the Improvements. The Licensee shall require its general contractor to include all subcontractors as additional insureds under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for the general contractor and subcontractors shall be subject to all of the requirements stated hereinbelow:

- Commercial General Liability
 - General Aggregate: \$2,000,000
 - Per Occurrence: \$1,000,000
 - Owners' and Contractors' Protective Liability: \$1,000,000, during planting, installation, mowing, construction, maintenance, removal, and replacement of the Improvements.
 - Coverage shall be at least as broad as ISO CG 00 01 10 93
 - No coverage shall be deleted from standard policy without notification of individual exclusions being attached for review and acceptance.
 - Waiver of Subrogation required.
- Business Automobile Policy (BAP)
 - Combined Single Limits: \$1,000,000
 - Coverage for "Any Auto"
 - Waiver of Subrogation required;

provided, however, should any contractor or subcontractor not own and not use or operate a motor vehicle in furtherance of the work on the Improvements, such contractor or subcontractor shall sign an affidavit to such effect and shall not be

required to provide to the City evidence of a business automobile policy. However, should such contractor or subcontractor subsequently obtain motor vehicle(s) and use or operate the same in furtherance of the work on the Improvements, such contractor or subcontractor shall immediately procure and maintain a business automobile policy in accordance with the requirements herein.

- Workers' Compensation: Statutory Limits
 - Employer's Liability: \$500,000
 - Waiver of Subrogation required;

provided, however, should any contractor or subcontractor have no employees, the contractor or subcontractors shall sign an affidavit to such effect and shall indemnify, protect, and defend the City from any claim arising from a person claiming to be an employee of the contractor or subcontractors. Should such contractor or subcontractors subsequently hire employees while performing work on the Property, that contractor or subcontractors shall immediately procure and maintain Workers' Compensation Insurance meeting the requirements herein.

Prior to any work being performed in the Property, the Licensee shall file with the City valid Certificates of Insurance and endorsements acceptable to the City for its contractor and any subcontractors, to the extent the subcontractors are covered under separate insurance and proof thereof is tendered to the City.

The following are general requirements, which are applicable to the required policy:

- All insurance coverage required herein shall be written by a carrier with an A.M. Best Rating of A:VII or higher in accordance with the current Best Key Rating Guide.
- Only insurance carriers licensed and admitted to do business in the State of Texas will be accepted.
- Deductibles shall be listed on the Certificate of Insurance and are acceptable only on a per occurrence basis.
- Claims-made policies will not be accepted.
- The City, its officers, agents, and employees are to be added as "Additional Insureds" to the policy. The coverage shall contain no special limitation on the scope of protection afforded to the City, its officers, agents, or employees.
- A waiver of subrogation in favor of the City must be included.
- Upon request, certified copies of all insurance policies and/or certificates of insurance shall be furnished to the City at no cost to the City.

- 6.8 *No Arbitration.* Notwithstanding anything to the contrary contained in this Agreement, the City and the Licensee hereby agree that no claim or dispute between the City and the Licensee arising out of or relating to this Agreement shall be decided by any arbitration proceeding including, without limitation, any proceeding under the Federal Arbitration

Act (9 U.S.C. Sections 1-16), or any applicable State arbitration statute, including, but not limited to, the Texas General Arbitration Act, provided that in the event that the City is subjected to an arbitration proceeding notwithstanding this provision, The Licensee consents to be joined in the arbitration proceeding if the Licensee's presence is required or requested by the City for complete relief to be recorded in the arbitration proceeding.

7. GENERAL PROVISIONS

- 7.1 *Entire Agreement.* This Agreement constitutes the entire agreement between the City and Licensee. No agreements, modifications, implied or otherwise, shall be binding on any of the parties unless set forth in writing and signed by both parties.
- 7.2 *Severability.* The phrases, clauses, sentences, paragraphs, and sections of this Agreement are severable; and, if any phrase, clause, sentence paragraph, or section of this Agreement should be declared invalid by the final decree or judgment of any court of competent jurisdiction, such as invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Agreement.
- 7.3 *Notice.* Any notice required to be given pursuant to the terms and provisions of this Agreement shall be in writing and mailed by certified or registered mail, addressed as set forth below or at such other address as may be specified by written notice:

CITY OF FRIENDSWOOD

Attn: City Manager

910 S. Friendswood Dr.

Friendswood, TX 77546

LICENSEE

Sterling Creek Home Owners Association

Attn: President

P.O. Box 803555

Dallas, TX 75380-3555

- 7.4 *Choice of Law.* The City and Licensee agree that this Agreement shall be construed in accordance with the laws of the State of Texas.
- 7.5 *Venue.* Exclusive venue for any dispute out of this License Agreement shall lie in a court of competent jurisdiction in Galveston County, Texas.
- 7.6 *Assignment.* This Agreement shall not be assigned without the prior written consent of City.
- 7.7 *Construction.* Both parties have participated fully in the review and revision of this Agreement. Any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply to the interpretation of this Agreement.
- 7.8 *Non-Waiver.* Failure of either party hereto to insist on the strict performance of any of the agreements contained herein or to exercise any rights or remedies accruing hereunder upon default or failure of performance shall not be considered a waiver of the right to insist on and to enforce by an appropriate remedy, strict compliance with any other

obligation hereunder to exercise any right or remedy occurring as a result of any future default or failure of performance.

- 7.9 *Remedies Cumulative.* No right or remedy granted herein or reserved to the City is exclusive of any other right or remedy herein by law or equity provided or permitted, but each shall be cumulative of every other right or remedy given hereunder. No covenant or condition of this Agreement may be waived without consent of the City. Forbearance or indulgence by the City shall not constitute a waiver of any covenant or condition to be performed pursuant to this Agreement.
- 7.10 *Headings.* The article and section headings are used in this Agreement for convenience and reference purposes only and are not intended to define, limit, or describe the scope or intent of any provision of this Agreement and shall have no meaning or effect upon its interpretation.
- 7.11 *Agreement Read.* The parties acknowledge that they have read, understand, and intend to be bound by the terms and conditions of this Agreement.
- 7.12 *Multiple Originals.* It is understood and agreed that this Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes.

**STERLING CREEK HOME OWNERS
ASSOCIATION**

Timothy J. Turner 3/24/25
(Signature) (Date)

TIMOTHY J. TURNER
(Printed Name)

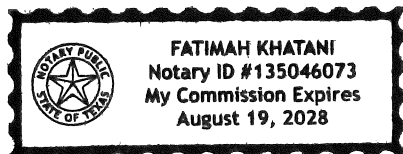
TREASURER
(Title)

THE STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

BEFORE ME, the undersigned authority, on this day personally appeared Timothy Turner, the Treasurer of the Sterling Creek Home Owners Association, whose name is subscribed to the foregoing instrument and acknowledged to me that he/she was duly authorized and executed the same for the purposes and considerations therein expressed, in the capacity herein stated for and on behalf of said Licensee.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this 24 day of March, 2025.

(SEAL)



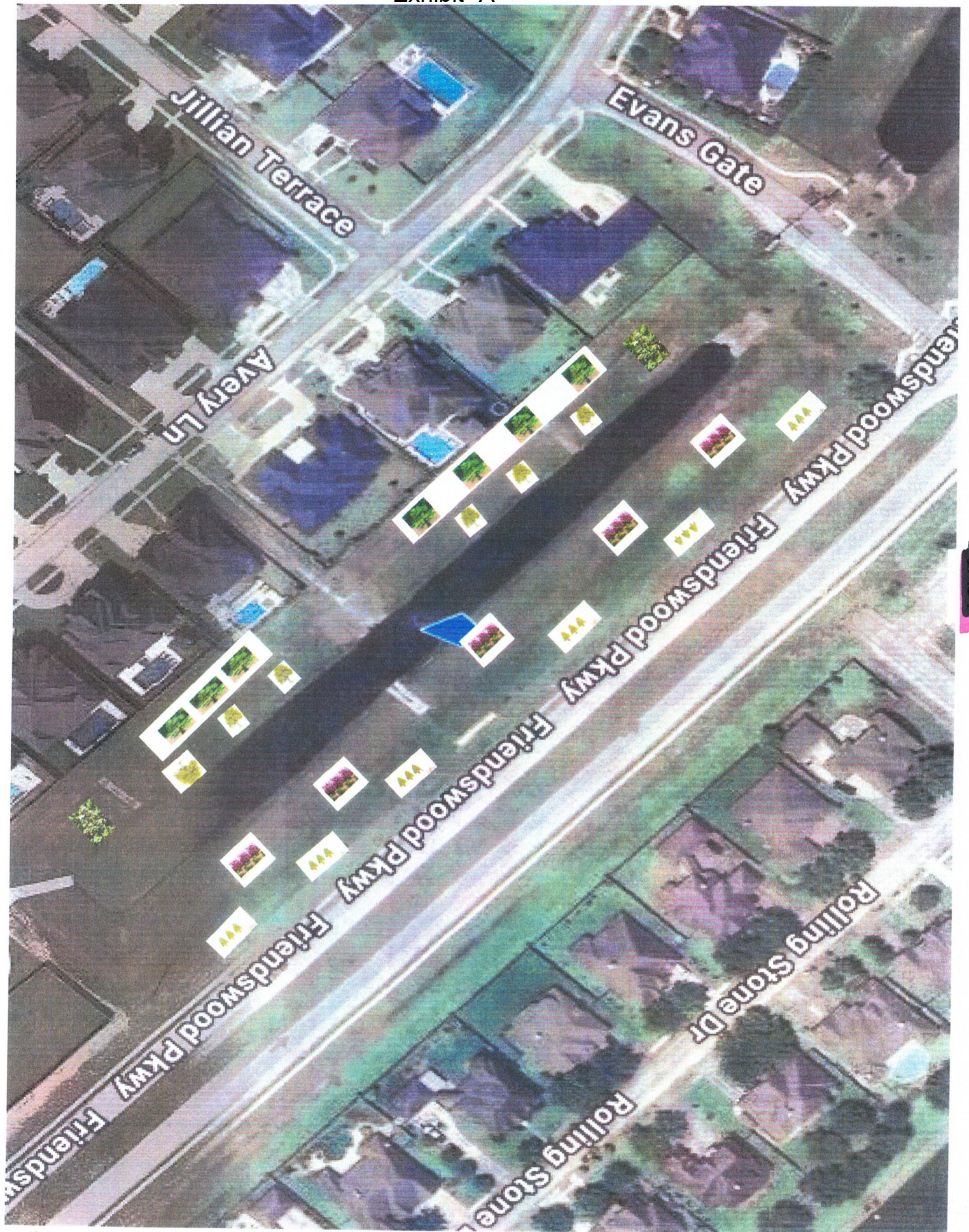
Fatimah Khatani
Notary Public In and For the State of Texas
My Commission Expires: August 19, 2028

CITY OF FRIENDSWOOD

MORAD KABIRI, City Manager (Date)

ATTEST:

LETICIA BRYSCH, City Secretary









Friendswood Parkway trees layout

- Green = distance of ft. for total layout of the area
- Blue = distance of 92 ft. from each set of 3 pines to the next set (6 sets)
- Yellow = distance of 104 ft from each set of 4 crape myrtles to the next set (5 sets)
- Pink = distance of 70 ft. per each set of 3 cypress to the next set (6 sets)
- Orange = distance of 70 ft. per each set of 1 live oak to the next set (7 sets)
- Red = distance of 70 ft. from live oak at the corner end to the magnolia
- Purple = distance of 50 ft. from cypress to magnolia on the 300 ft side
- Purple = distance of 105 ft. from cypress to magnolia on the 350 ft. side

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/06/2025

Prepared by: Karen Horner, City Attorney

Subject: Consider authorizing the City Manager to negotiate and execute an Agreement with Rolling Thunder, Inc., Texas Chapter 2 for the installation and maintenance of a POW/MIA Chair of Honor at Friendswood Veterans Memorial.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

Rolling Thunder, Inc., Texas Chapter 2, has approached the City regarding installing a Chair of Honor, a bronze plaque and related appurtenances, including a 4' x 4' slab and posts to surround the chair at Friendswood Veteran's Memorial. The Chair of Honor is to remain perpetually empty to help all remember that even though our service members are not here, there is still a space for them.

Consistent with the City's Public Art/Display Policy, which the City Council adopted in November 2022, this structure intended for commemoration has been reviewed and approved by the Keep Friendswood Beautiful Committee at its March meeting.

This item allows the City Manager to negotiate and enter into an agreement for the Chair of Honor.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/25/2025

Prepared by: Karen Horner, City Attorney

Subject: Consider authorizing a License Agreement with Gulf Coast Authority to access its property for the City's Utility Relocate at Clear Creek Utility Bridge Project.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

The proposed agreement grants the City and its contractors the non-exclusive right to access the property located at 3902 W. Bay Area Blvd (the "Property") and owned by the Gulf Coast Authority ("GCA") for its Utility Relocate at Clear Creek Utility Bridge Project. The license is for twelve (12) months and may be extended if the City gives at least sixty (60) days' written notice prior to the end of the twelve-month term. Under the agreement, the City must:

- pay GCA \$500 for the use of the Property during the initial term and \$250 for the use of the Property for use of the property for any extended term;
- notify GCA prior to accessing the property;
- commence use of the Property within 60 days of the effective date of the agreement; and
- provide two (2) spotters at all times when the City or its contractors are traveling through the Property with any vehicle except a standard passenger vehicle;
- require the City's contractor to carry certain insurance and to name GCA as an additional insured; and
- require its contractor to restore the property after the use of the same by the City and/or its contractors.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. License Agreement - Gulf Coast Authority

LICENSE AGREEMENT

This license Agreement is made and entered into this ____ day of _____, 2025 (the “**Effective Date**”), by and between **Gulf Coast Authority (“GCA”)**, a conservation and reclamation district of the State of Texas, located in Harris County, Texas, having its principal office located at 910 Bay Area Boulevard, Houston, Texas 77058, and **City of Friendswood (“Licensee”)**, a Texas home-rule municipal corporation, with principal office located at 910 S. Friendswood Drive, Friendswood, TX 77546. Licensee and GCA are each sometimes referred to herein as a “**Party**” and collectively as the “**Parties**”).

RECITALS

1. GCA is a conservation and reclamation district created pursuant to the provisions of Article XVI, Section 59 of the Texas Constitution and, by virtue of its enabling legislation and the laws of the State of Texas, is duly authorized and empowered to contract with public and private entities regarding the disposal and treatment of wastes of municipal and industrial origin.
2. GCA owns and operates a wastewater treatment facility known as the Blackhawk Facility (the “**GCA Facility**”).
3. Licensee is in need of and desires permission from GCA to allow access through the GCA Facility to construct, install, repair, replace, upgrade, and/or maintain the Utility Pipe Rack Project (“**Project**”), as more particularly depicted and described in **Exhibit “A,”** attached hereto and made a part hereof by reference for all purposes.

AGREEMENT

- 1.01 Premises. GCA hereby grants to Licensee the non-exclusive right, privilege, and license to access the GCA Facility located at 3902 W. Bay Area Blvd., Friendswood, Texas 77546 for the purposes described in Section 2.01 (“**Premises**”). *See Exhibit “A.”*
- 2.01 Access. Licensee acknowledges and agrees that the Premises and certain adjacent lands and roads are access restricted. Licensee agrees, prior to accessing the Premises or other access restricted areas, that Licensee shall provide, for itself and any contractors, agents, employees, and representatives, a weekly schedule no later than forty-eight (48) hours before the start of such week to obtain the written approval from the manager of the GCA Facility (the “**Facility Manager**”). Further, each day before entering onto the Premises and prior to leaving the Premises, Licensee, for itself and its contractors, agents, employees, and representatives, shall contact GCA’s Operation Supervisor (or such other persons designated in writing by the Facility Manager) at 281-543-8688. *See Exhibit “B”.*

Licensee acknowledges and agrees that certain adjacent lands and roads to the Premises are owned by other entities not controlled by GCA and are set forth in **Exhibit “C”** attached hereto and made a part hereof by reference for all purposes (“**Adjacent Property**”). Licensee agrees, prior to accessing the Premises, Licensee shall and shall

cause its contractors, agents, employees, and representatives to comply to obtain all necessary approvals and requirements to access such Adjacent Property.

Subject to compliance with the notice and approval requirements set forth in this section, Licensee is hereby granted the right of ingress and egress over and across the Premises and such other access restricted adjacent lands and roads owned by GCA for the purpose of installation, construction, operation, maintenance, replacement, protection, repair, or removal of and other activities relating to Licensee's Project. Further, Licensee, upon forty-eight (48) hours' written notice to the Facility Manager requesting access, is hereby granted the right of ingress and egress over and across publicly accessible and not otherwise access restricted roads and other adjacent lands owned by GCA for such purposes and activities. Such right of ingress and egress extends, subject to the conditions of this section, to Licensee's contractors, agents, employees, and representatives and includes the right of ingress and egress with all incidental equipment and materials, to and from the Premises, for such purposes.

Notwithstanding the foregoing, in the event of an emergency materially jeopardizing the Premises or Licensee's Project unless action were immediately taken, Licensee may, to the extent reasonably necessary, access the Premises; provided, however, Licensee must provide GCA notice of the emergency and all emergency actions taken by Licensee as soon as is practicable.

3.01 Term; Consideration. Subject to Section 7.01, the term of this Agreement shall be for a period of twelve (12) months beginning on the Effective Date ("**Term**"). Licensee may, subject to the acceptance of GCA, extend this Agreement on the same terms, covenants, and conditions contained in this Agreement by providing at least 60 days written notice to GCA prior to the end of the Term requesting to extend this Agreement. Upon the termination of this Agreement, the rights granted hereunder shall terminate except as provided in this Agreement. In consideration of the license granted hereby, Licensee shall pay the sum of Five Hundred and No/100 Dollars (\$500.00) for the Term, the receipt of such consideration is hereby acknowledged, and Two Hundred Fifty and No/100 Dollars (\$250.00) for any extensions of the Term.

4.01 Notice. Any notice required by this Agreement shall be given in writing and shall be delivered by hand or sent by United States Certified Mail, return receipt requested, postage prepaid addressed as follows:

If to GCA: Gulf Coast Authority
910 Bay Area Boulevard
Houston, Texas 77058
Attn: General Manager/CEO

With a copy to: Gulf Coast Authority
3902 W. Bay Area Blvd.
Friendswood, Texas 77546
Attn: Blackhawk Facility Manager

If to Licensee: City of Friendswood
910 S. Friendswood Dr.
Friendswood, Texas 77546
Attn: City Manager

With a copy to: City of Friendswood
910 S. Friendswood Dr.
Friendswood, Texas 77546
Attn: Director of Engineering

Either of the Parties may change their address to which notice shall be delivered or mailed by giving notice of such changes as provided above. Notice shall be deemed given when delivered (if delivered by hand) or when postmarked (if sent properly by mail). Notice by electronic mail may be deemed sufficient under this Section 4.01, provided such notice is given contemporaneously with notice by mail given as described above.

- 5.01 LIABILITY. LICENSEE AGREES TO ACCESS THE PREMISES AT ITS OWN RISK AND AT ITS SOLE COST AND EXPENSE.
- 6.01 ENVIRONMENTAL LIABILITY. AT LICENSEE'S SOLE COST, RISK AND EXPENSE, LICENSEE SHALL OBSERVE, COMPLY WITH AND CONFORM TO ALL PRESENT AND FUTURE MUNICIPAL, STATE AND FEDERAL LAWS, ORDINANCES, REGULATIONS, RULES, ORDERS AND DIRECTIVES APPLICABLE TO (I) THE CONSTRUCTION, MAINTENANCE, OPERATION, USE, REPAIR, REPLACEMENT AND/OR REMOVAL OF LICENSEE'S PROJECT AND ASSOCIATED APPURTENANCES, (II) CORRECTIVE ACTIONS REQUIRED TO ADDRESS THE RELEASE OF ANY HAZARDOUS SUBSTANCES ARISING FROM LICENSEE'S PROJECT ("**CORRECTIVE ACTIONS**"), AND/OR (III) THE MATERIALS TRANSPORTED IN LICENSEE'S PROJECT (COLLECTIVELY, "**APPLICABLE LAWS**").
- 7.01 Termination. GCA and Licensee shall each have the right to terminate this Agreement upon thirty (30) days' advance written notice to the other party if the approval of any agency, board, court, or other governmental authority other than GCA is necessary for Licensee's Project. GCA may terminate this Agreement upon written notice in the event (i) Licensee has not commenced use of Licensee's Project within sixty (60) days after the Effective Date, (ii) Licensee abandons all or substantially all of Licensee's Project and such abandonment continues for thirty (30) days after GCA provides written notice of same to Licensee, (iii) Licensee is in default or owes GCA any past due amounts under any other agreement with GCA, including, without limitation, any customer agreement, development agreement, services agreement, or facility agreement, and such default or failure to pay continues for one (1) year after GCA provides written notice of same to Licensee, (iv) all or part of the Premises is taken by condemnation and GCA reasonably determines the Premises cannot be used for the purposes of this Agreement, or (v) Licensee is in default or breach under this Agreement and same continues for ninety (90) days (or such other time period provided in this Agreement) after GCA provides notice of such default or breach to Licensee. The rights and duties of Sections 5.01 and 6.01 shall survive and continue to be enforceable regardless

of termination or expiration of this Agreement to the extent necessary to enforce the terms of this Agreement.

8.01 Assignment. Licensee may not assign or transfer its rights arising under this Agreement.

9.01 Licensee's covenants and agreements.

- A. Licensee may not fence or place obstacles that prevent ingress and egress to and from the Premises without GCA's written consent.
- B. Licensee must submit final drawings that indicate the path of entry, access, and exit through the Premises and the Adjacent Property.
- C. After any construction, maintenance, repair, replacement, inspection, operation, or activities relating to Licensee's Project, Licensee, or its contractors, agents, employees, or representatives, shall promptly backfill any depressions or grooves in the ground caused by vehicle tires made by Licensee on the Premises and repair, restore, and replace to substantially the condition existing immediately prior to Licensee's activities, any damage or disturbance Licensee, or its contractors, agents, employees, or representatives, may do or cause to the surface of the Premises and, without limitation, to any roads, lanes, blacktop or pavement, concrete, grass, landscaping, grading, gates, fences, or appurtenances on the Premises within thirty (30) days, weather reasonably permitting, after the completion of any activities of Licensee relating to Licensee's Project.
- D. Licensee shall cause no above-ground appurtenances to be constructed on the Premises.
- E. Licensee shall have access in accordance with final drawings approved in advance in writing by GCA (such approval to not be unreasonably delayed or withheld) for purposes of Licensee's Project. GCA or its contractors, agents, employees, or representatives, may at any time, and from time to time, use the same roadway on the Premises. If such use prevents access to Licensee or its contractors, GCA shall reasonably notify in writing to Licensee and its contractors, so the Parties may coordinate usage of the roadway on the Premises.
- F. Licensee, its contractors, agents, employees, and representatives, shall take all reasonable steps necessary to minimize the inconvenience to GCA by planning, scheduling, providing advance notification, and otherwise cooperating with GCA, and by undertaking any and all activities. Licensee, its contractors, agents, employees, and representatives, shall contact GCA's Operations Supervisor at 281-543-8688 before entering onto the Premises and prior to leaving the Premises and comply with the access requirements of Section 2.01.
- G. Licensee acknowledges that certain appurtenances, including but not limited to electrical boxes, bleed-off lines, and disinfection systems, may be present along roadways and rights-of-way utilized for travel. Licensee agrees to take all necessary precautions to avoid damage to such appurtenances and to conduct its operations in a manner that minimizes any potential impact on these installations. In the event of any damage caused by the Company's activities, the Company shall be responsible for prompt notification to the appropriate authorities and for the repair or replacement of the affected infrastructure in accordance with applicable regulations and industry standards.
- H. Licensee will provide two (2) spotters at all times while traveling through the Premises for any vehicle/equipment other than a standard passenger vehicle.
- I. Licensee will provide a plan/drawing of what they will do to mitigate the risk of damaging GCA's equipment and or structures.

- 9.02 GCA's covenants and agreements. GCA hereby reserves for itself the right to use the Premises for any purpose and in any manner that does not unreasonably interfere with the rights of Licensee under this Agreement, subject to 9.01 E.
- 10.01 Insurance. Licensee shall provide, and require its contractors and subcontractors to provide, insurance coverage during the term of this Agreement in the minimum amounts and under the terms identified for Construction (large jobs and/or high hazards) in GCA's Guidelines for Minimum Insurance Requirements for Contractors, attached hereto as **Exhibit "D"**, incorporated by reference for all purposes. Licensee shall name the GULF COAST AUTHORITY as an additional insured under its general liability and umbrella insurance policy. Licensee shall furnish to GCA insurance certificates specifying the types and amounts of coverage in effect and the expiration dates of each. In the event any insurance policy is materially changed (including if terminated or cancelled), Licensee shall make all reasonable efforts to provide GCA written notification of such change within one (1) day in accordance with the notification section of this Agreement, and in no case later than three (3) days after Licensee is notified of the material change in coverage.
- 11.01 Severability and Substitution of Valid Provisions. In the event that any provision of this Agreement shall be found to be void or unenforceable, such finding shall not be construed to render any other provision of this Agreement either void or unenforceable, and all other provisions shall remain in full force and effect unless the provisions which are invalid or unenforceable shall substantially affect the rights or obligations granted to or undertaken by either party.
- 12.01 Governing Law; Venue. This Agreement shall be governed by, and interpreted and construed according to, the laws of the State of Texas, without regard to conflict of laws principles. The venue of any action or proceeding relating to this Agreement shall be in Harris County, State of Texas.
- 13.01 Representation of Authority. Each individual signing this Agreement hereby represents and warrants that they are duly authorized to execute this Agreement on behalf of the below referenced Parties to this Agreement.
- 14.01 Entire Agreement and Binding Effect. This Agreement constitutes the entire agreement and supersedes any and all prior oral understandings and/or agreements, if any, concerning the subject of this Agreement. This Agreement may not be modified or amended except on or after the date hereof by a writing signed by the party against whom said modification or amendment is to be enforced and no party shall be liable or bound to any other party in any manner except as specifically set forth herein.

[Signature pages to follow]

IN WITNESS WHEREOF, GCA and Licensee have executed this Agreement as of the date and year first above written. Each Party warrants that the undersigned is a duly authorized representative with the power to execute this Agreement.

GCA:

GULF COAST AUTHORITY,
a Texas Conservation and Reclamation District

By: _____


Elizabeth Fazio Hale
General Manager/CEO

LICENSEE:

CITY OF FRIENDSWOOD,
a Texas home-rule municipal corporation

By: _____

Morad Kabiri
City Manager

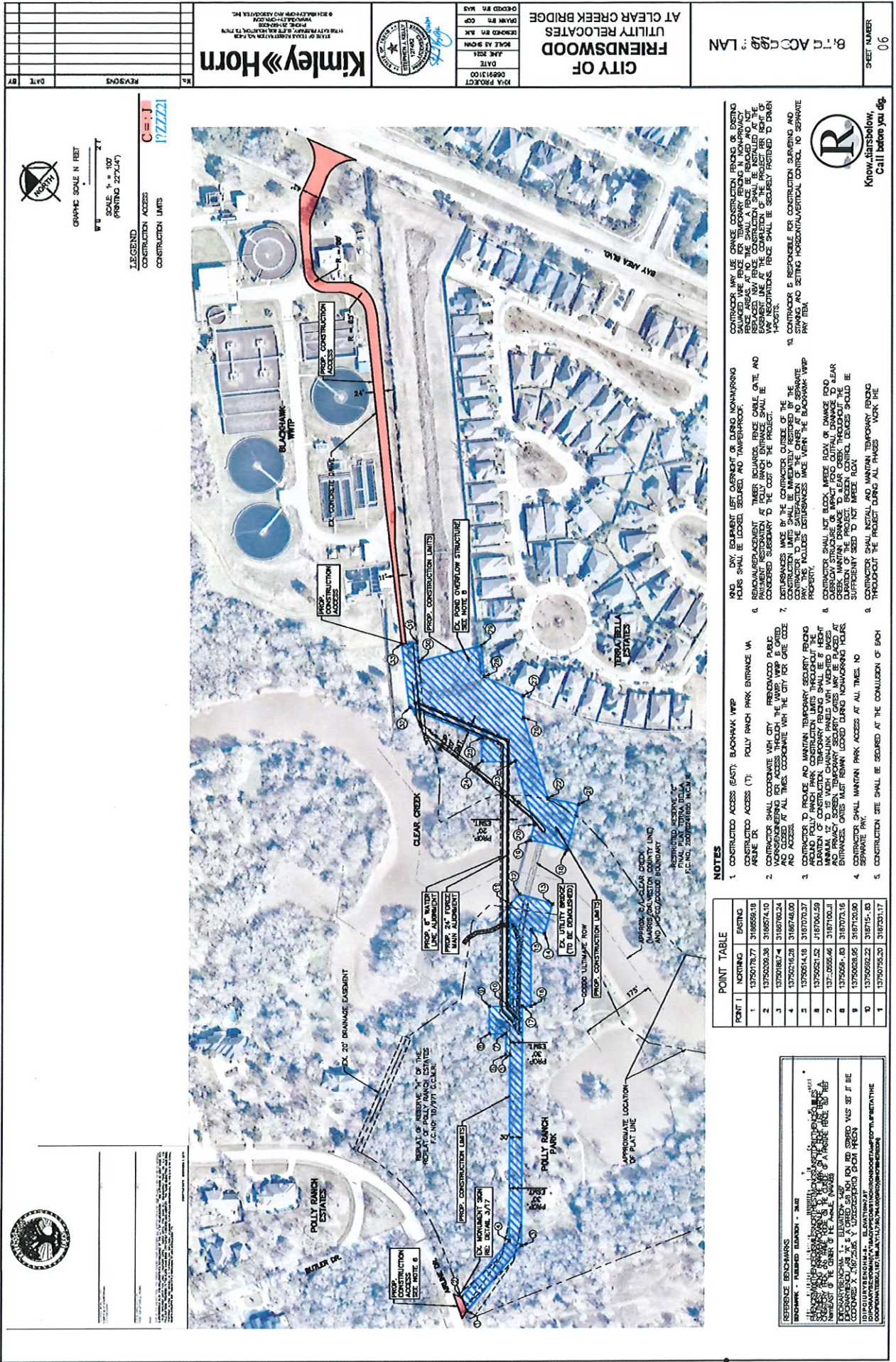


Exhibit "B"

**Blackhawk Regional WWTF
Contractor Sign-In/Out Sheet**

Date	Name	Company	Time In	Time Out

Exhibit "C"

Aerial Map of Adjacent Property

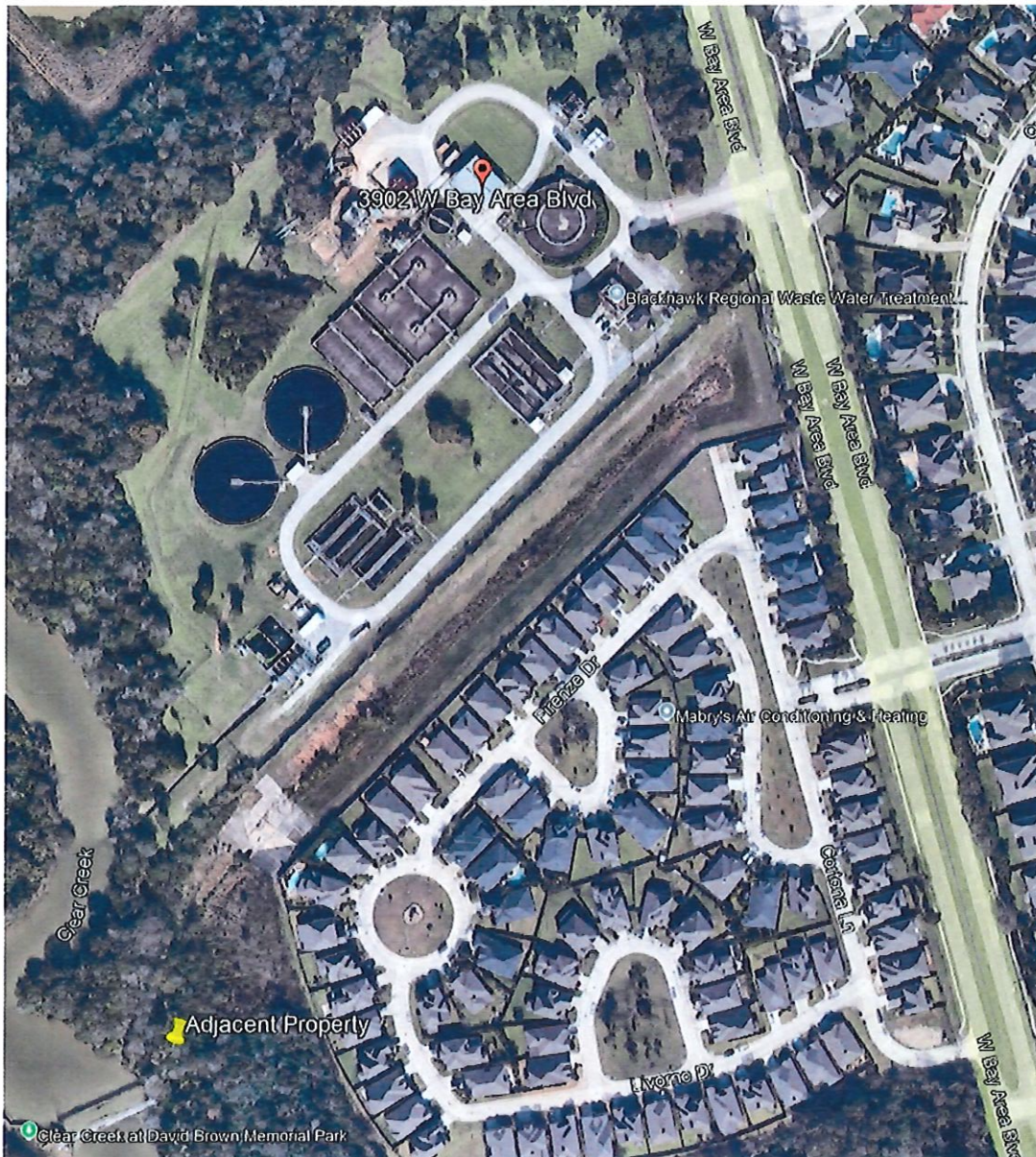




Exhibit "D"

Guidelines for Minimum Insurance Requirements for Contractors

SERVICES PROVIDED	LINE OF COVERAGE	LIMIT OF LIABILITY GUIDELINES
<i>Construction^{iv,v} (large jobs and/or high hazards)</i>	General Liability (must specifically include Premises/Operations and Completed Operations) Workers' Compensation Automobile Liability (include Hired & Non-owned Autos) Umbrella Policy	\$1,000,000/\$2,000,000 (Minimum) WC – Statutory Employers' Liability - \$500,000 \$500,000 Combined Single Limit (Minimum) \$1,000,000



Guidelines for Minimum Insurance Requirements for Contractors

General Considerations

- GCA should be named as Additional Insured on each of the above liability policies and require a copy of the full policy.
- For workers' compensation, the district/authority should obtain an original Certificate of Insurance from an insurance agent (with original signature) and a copy of the declarations page of the policy reflecting inclusion of a notice of material change endorsement with a minimum of 30 days notification.
- An umbrella policy, to the extent coverage is applicable, may serve to meet the above limit of liability requirements.

Notes:

- i. Consultant (administrative contractor) examples: computer consultants, IT programmer, accountant, and grant writer.
- ii. Professional contractor examples: architects, engineers, and surveyors.
- iii. General liability coverage is required for vendors rendering professional services on GCA's premises.
- iv. Construction/public works projects include: buildings, treatment facilities, and pipelines.
- v. GCA must determine whether a vendor/contractor will provide a builder's risk policy covering property in the course of construction or whether such coverage will be provided by GCA.
- vi. General building services examples: lawn maintenance, building maintenance, janitorial services.

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 08/16/2024

Prepared by: Karen Horner, City Attorney

Subject: Consider authorizing an Interlocal Agreement with Galveston County Consolidated Drainage District for the Deepwood Detention Project.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

On March 5, 2024, the City and the Galveston County Consolidated Drainage District (the "District") approved an interlocal agreement for the development of detention facilities on properties owned by the City and the District in the Rio Claro and Alamas Peridas Subdivisions in order to improve drainage and minimize public and private losses resulting from flood conditions (the "Agreement"). However, at the District's meeting on August 13, 2024, the District asked the City to provide an amendment to the Agreement in order to switch the responsibility associated with the drainage model, design and construction from the City to the District. The City proposed an amendment to make the requested change; however, due to the passage of time, the contract has now expired. Therefore, this is a new contract which incorporates the change requested by the District.

As you recall, the City acquired various lots adjacent to Minglewood Lane, Woodvine Street, and Deepwood Drive (the "Property") through CDBG's Disaster Recovery Buyout Program to mitigate future disaster losses within the City. Similarly, the Galveston County Consolidated Drainage District ("District") also acquired property in the same area to mitigate future disaster losses within the District. On the property acquired by the City and the District (collectively the "Property"), the District desires to develop, construct, and maintain detention facilities for flood control, flood plain management, and flood damage prevention purposes (the "Project"). As such, this proposed agreement grants the District a license to do so; provided the District:

- creates a drainage model highlighting the proposed improvements;
- engages a professional engineer to create a preliminary engineering report and to prepare plans and specifications for the construction of the Project, which report, plans and specifications are subject to the City's review and approve;
- competitively bids the construction of the Project;
- obtains the required insurance and bonds from the selected contractor prior to the start of construction of the Project;
- constructs the Project in accordance with the plans and specifications approved by the District; and
- provides the City record drawings of the Project.

Once the Project is complete, the District will maintain the Project in perpetuity.

The design and construction phase of the Project are to be complete within one year but, upon agreement of the District and the City, the completion date may be extended for additional one-year periods until construction is complete.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Interlocal Agreement - GCCDD for Deepwood Project

**INTERLOCAL AGREEMENT BY
AND BETWEEN
CITY OF FRIENDSWOOD AND
GALVESTON COUNTY CONSOLIDATED
DRAINAGE DISTRICT**

STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

This Interlocal Agreement ("Agreement") is made and entered into as of the ____ day of _____, 2025, by and between the City of Friendswood, a home-rule municipal corporation located in Galveston and Harris Counties, Texas (the "City") and the Galveston County Consolidated Drainage District, a drainage district governed by Texas Water Code Chapters 49 and 56 and existing pursuant to Article XVI, Section 59 of the Constitution of the State of Texas (the "District"), each party acting by and through its respective governing body.

WITNESSETH:

WHEREAS, state law, including Chapter 791 of the Texas Government Code (the "Act"), authorizes local governments to contract among themselves for the provisions of governmental functions and services; and

WHEREAS, the City and the District are each "local governments," as defined in the Act; and

WHEREAS, the corporate limits of the City include territory in both Galveston and Harris Counties, Texas; and

WHEREAS, that portion of the City that is located within Galveston County is also located within the corporate boundaries of the District; and

WHEREAS, the City acquired the following properties located within the boundaries of the City and the District through CDBG's Disaster Recovery Buyout Program to mitigate future disaster losses within the City:

GCAD Property ID	Lot No.	Subdivision
203233	2 & adjacent private ROW	Rio Claro
200305	17	Almas Perdidas
200301	12 & 13	Almas Perdidas
200302	14	Almas Perdidas
200303	15	Almas Perdidas
200304	16	Almas Perdidas

as more particularly depicted in Exhibit "A," which is attached hereto and incorporated herein for all intents and purposes (collectively the "City Property"); and

WHEREAS, the District acquired the following properties located within the boundaries of the City and the District to mitigate future disaster losses within the City:

GCAD Property ID	Lot No.	Subdivision
203232	1 & adjacent private ROW	Rio Claro
203234	3 & adjacent private ROW	Rio Claro
203235	4 & adjacent private ROW	Rio Claro
203236	5 & adjacent private ROW	Rio Claro
203237	6 & adjacent private ROW	Rio Claro
203238	7 & adjacent private ROW	Rio Claro
203239	8 & adjacent private ROW	Rio Claro
200308	20	Almas Peridas
200307	19	Almas Peridas
200306	18	Almas Peridas
200300	11	Almas Peridas
200299	10	Almas Peridas
200298	9	Almas Peridas
200297	8	Almas Peridas
200296	7	Almas Peridas
200295	6	Almas Peridas
200294	5	Almas Peridas

as more particularly depicted in Exhibit "A" which is attached hereto and incorporated herein for all intents and purposes (collectively the "GCCDD Property"); and

WHEREAS, the District was created and exists for the purpose of reclamation and drainage of flooded lands and other lands needing drainage within the District; and

WHEREAS, in furtherance thereof, the District, which has the power of eminent domain, is empowered to acquire, construct, improve, and maintain facilities necessary to carry out its mandated purpose; and

WHEREAS, the City and the District have determined the development of detention facilities (the "Improvements") on the City Property and GCCDD Property (collectively the "Property") are a necessary drainage improvement that will be beneficial to neighboring flood-prone properties; and

WHEREAS, the development and construction of such Improvements are governmental functions in which the contracting parties are mutually interested; and

WHEREAS, the City and the District (collectively the "Parties"; individually a "Party") have determined that the development, construction and maintenance of the Improvements are governmental functions in which the contracting parties are mutually interested; NOW THEREFORE,

FOR AND IN CONSIDERATION of the mutual obligations and benefits to be derived hereunder, the City and the District do hereby find, determine, and agree as follows:

1. Findings. The facts and matters set forth in the preamble of this Agreement are hereby found to be true and correct.
2. Purpose. The purpose of this Agreement is to promote and protect public health, safety, and welfare by minimizing public and private losses resulting from flood conditions through the acquisition of Property on which drainage facilities and other public infrastructure may be built.
3. District's Responsibilities.
 - 3.01 The District shall, at its cost and expense, create a drainage model highlighting the improvements to the floodplain as a result of installing the Improvements.
 - 3.02 Upon completion of the studies, the District may at the District's sole discretion, cost, and expense, design and subsequently construct the Improvements on the Property. All such design and construction shall be in accordance with all applicable laws, rules and regulations. The District shall provide engineering services and related support services necessary for the preliminary engineering report (the "PER"), and preparations of the plans, specifications, estimates and a project manual for the construction of the Improvements (the "Construction Documents"). The District shall submit the PER and the Construction Documents to the City for the City's review and comment when approximately 90 and 100 percent complete. The City shall provide comments to the District within twenty (20) working days or the submitted PER and the Construction Documents will be deemed approved. The District shall incorporate the City's comments into the PER and Construction Documents.
 - 3.03 The District will cause to be inserted in the Construction Documents for the Improvements and any subsequent contract for the maintenance thereof an agreement that the contractor will indemnify, defend, protect, covenant not to sue, release, and save and hold harmless the District and the City and all their representatives from all suits, actions, or claims of any character brought on account of any injuries or damages sustained by any person or property in consequence of any neglect in safeguarding the work or through the use of unacceptable materials in the construction and/or maintenance of the Improvements or any associated improvements, or on account of any act or omission by the contractor. The District will require its contractor(s) to procure and maintain for the duration of the construction of the Improvements and any subsequent maintenance thereof, insurance coverages of types and amounts comparable to those required by the District for other similar projects, including, but not limited to, commercial general liability, business auto, and workers' compensation policies; to name the District and the City as additional insured parties on all liability insurance policies; to provide a waiver of subrogation in favor of the District and the City for all liability policies and on the contractor's workers' compensation policy; and to provide the District and the City with certificates evidencing such coverage upon request.
 - 3.04 The District will award the construction contract for the Improvements in accordance with competitive bidding laws applicable to the District. The District's determination of the lowest responsible bidder, or best value proposer, if applicable, for the Improvements shall be final. The City shall have access at all reasonable times to the construction site and to

all relevant drawings, specifications, Contract Documents, and records to verify that the Improvements are constructed in compliance with this Agreement. The District will include the City in all Project design and construction progress meetings.

- 3.05 Prior to the construction and any subsequent maintenance of the improvements, the District shall obtain payment and performance bonds in the full amount of the contract price in accordance with state law. The City shall have no responsibility for administration of the construction or maintenance contract and shall incur no obligation to any contractor thereby.
- 3.06 Once the Improvements are complete, the District shall restore that portion of the City Property, which is not part of the Improvements, to the condition it was in prior to the District's construction activities and shall thereafter maintain the District's Property and the Improvements together with any associated pilot channels/ancillary drainage components in perpetuity.
- 3.07 Within sixty (60) days of completion of the construction of the Improvements, the District shall provide the City with record drawings of the Improvements.
- 3.08 The District shall pay all costs of the construction of Improvements and shall make those payments from its current, available revenues.

4. City's Responsibilities.

- 4.01 The City shall timely review and provide comments concerning the PER and the Construction Documents, as defined in Section 3.02 of this Agreement, for the Improvements on the Property.
- 4.02 The City shall, by this Agreement, provide the District the use of the City Property for the purposes of constructing detention facilities for flood control, floodplain management, and flood damage prevention purposes, and grant the District the appropriate easements and temporary rights of entry onto the City Property to fulfill the District's construction and maintenance obligations hereunder.
- 4.03 The City shall maintain the City Property, with the exception of the Improvements and any associated pilot channels/ancillary drainage components, which the District will maintain in perpetuity pursuant to Section 3.06.

5. Term. The term of this Agreement, except for any obligations stated in this Agreement to be perpetual or in perpetuity, is for one (1) year; however, if the Improvements have not been constructed within such period of time, the City and the District may extend this Agreement for additional one-year periods until the construction is complete. The City or the District may terminate this Agreement, without cause, upon thirty (30) days' written notice to the other Party until such time as the District commences construction of the Improvements on the Property.

6. Notice. Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been mailed by certified mail, return receipt requested, in a United States Post Office, addressed to the Parties at the following address:

City:
City of Friendswood
910 S. Friendswood Drive
Friendswood, TX 77546
Attn: City Manager
fwdcity@friendswood.com

District:
Galveston County Consolidated Drainage District
1605 Whitaker Drive
Friendswood, TX 77546-4178
Attn: Paige Bailey
pbailey@gccdd.dst.tx.us

A copy of any notice provided under this section shall also be emailed at the time of posting to the email addresses of the persons set out above.

7. Complete Agreement. This instrument contains the entire agreement between the City and the District relating to the rights herein granted and the obligations herein assumed. Any modifications concerning this instrument shall be of no force or effect, excepting a subsequent modification in writing, signed by both the City and the District.
8. Severability. If any provision of this Agreement is construed to be illegal or invalid, this will not affect the legality or validity of any of the provisions hereof. The illegal or invalid provisions will be deemed stricken from this Agreement and deleted to the same extent and effect as if never incorporated herein.
9. No Joint Venture; No Third-Party Beneficiary. This Agreement is not intended to create, nor should it be construed as creating, a partnership, association, joint venture, or trust. Nothing in this Agreement shall entitle any third party to any claim, cause of action, remedy or right of any kind, it being the intent of the Parties that this Agreement shall not be construed as a third-party beneficiary contract.
10. Force Majeure. Neither Party shall be liable for any damage, delay or loss due to Force Majeure. The term "Force Majeure" as used in this Agreement shall mean acts of God, strikes, lockouts, or other industrial disturbances, acts of public enemy, orders of any kind of the federal or state government, or any civil or military authority, insurrection, riots, epidemics, pandemics, landslides, lightning, earthquakes, fires, hurricanes, storms, floods, washouts, droughts, arrests, restraint of government and people, civil disturbances, explosions, breakage or accidents to machinery, pipelines or canals, the partial or entire failure of a Party, or any other causes not reasonably within the control of the Parties.
11. Immunity. It is expressly understood and agreed that, in the execution of this Agreement, the Parties do not waive any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers and functions.
12. Authority to Bind. Each Party represents and warrants that it has been authorized to enter into this Agreement by its respective governing body. Each Party represents and warrants for itself that the individual executing this Agreement on its behalf has the full power and authority to do so and to legally bind the Party to all the terms and provisions of this Agreement and that this Agreement constitutes the legal, valid, and binding agreement of each Party hereto.
13. Governing Law and Venue. This Agreement shall be construed and enforced in accordance with and governed by the laws of the State of Texas, and the venue for any cause of action shall be brought in Galveston County, Texas.

EXECUTED in duplicate originals on the dates indicated.

CITY OF FRIENDSWOOD

GALVESTON COUNTY CONSOLIDATED
DRAINAGE DISTRICT

MORAD KABIRI, City Manager (Date)



RUSTY BURKETT, President (Date)

ATTEST:

ATTEST:

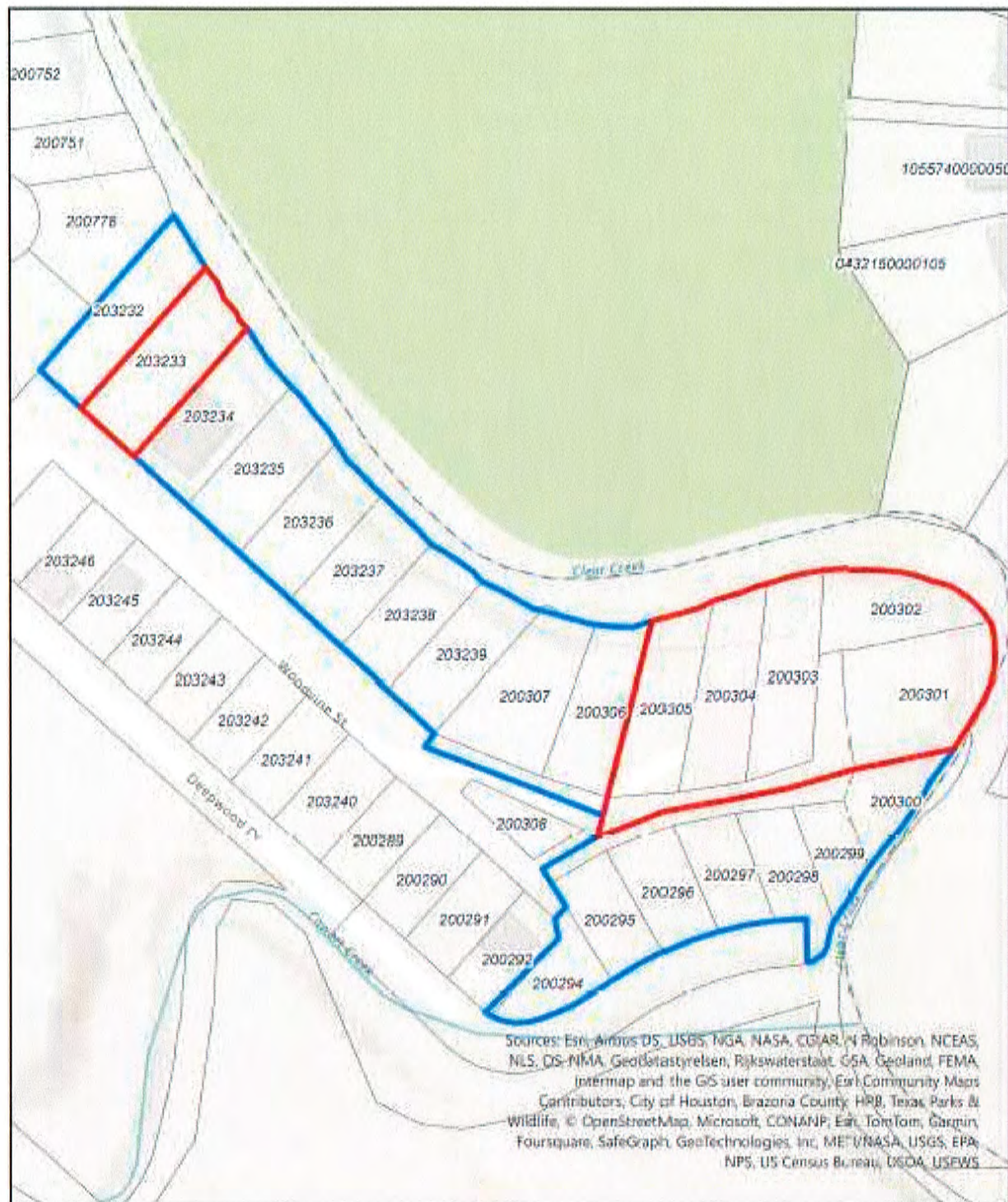
LETICIA BRYSCH, City Secretary



PAIGE BAILEY, CEO & General Counsel

H:\Contracts\Galveston County Consolidated Drainage District - ILA for Deepwood\Friendswood - GCCDD Interlocal Agreement 02072024.docx

Exhibit "A"



Owner
■ City
■ GCCDD

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 11/01/2024

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider authorizing an Interlocal Agreement with Galveston County Consolidated Drainage District for the Clearview Project.

Originating Department: Engineering

Degree of importance:

SUMMARY / ORIGINATING CAUSE

The City acquired various lots adjacent to Clearview Avenue through FEMA's Hazard Mitigation Grant Buyout Program to mitigate future disaster losses within the City. Similarly, the Galveston County Consolidated Drainage District ("District") has also acquired property in the same area to mitigate future disaster losses within the District. On the property acquired by the City and the District (collectively the "Property"), the parties desire the District to develop, construct, and maintain detention facilities for flood control, flood plain management, and flood damage prevention purposes (the "Project"). As such, this proposed agreement grants the District the right to do so; provided the District:

- creates a drainage model highlighting the proposed improvements;
- engages a professional engineer to create a preliminary engineering report and to prepare plans and specifications for the construction of the Project, which report, plans and specifications are subject to the City's review and approval;
- competitively bids the construction of the Project;
- obtains the required insurance and bonds from the selected contractor prior to the start of construction of the Project;
- constructs the Project in accordance with the plans and specifications approved by the City; and
- provides the City record drawings of the Project.

Once the Project is complete, the District will maintain the Project in perpetuity.

The design and construction phase of the Project are to be complete within one year but, upon agreement of the parties, the completion date may be extended for additional one-year periods until construction is complete.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval

ATTACHMENTS

1. Interlocal Agreement - GCCDD for Clearview Project

**INTERLOCAL AGREEMENT BY
AND BETWEEN
CITY OF FRIENDSWOOD AND
GALVESTON COUNTY CONSOLIDATED
DRAINAGE DISTRICT**

STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

This Interlocal Agreement ("Agreement") is made and entered into as of the day of _____, 2025, by and between the City of Friendswood, a home-rule municipal corporation located in Galveston and Harris Counties, Texas (the "City") and the Galveston County Consolidated Drainage District, a drainage district governed by Texas Water Code Chapters 49 and 56 and existing pursuant to Article XVI, Section 59 of the Constitution of the State of Texas (the "District"), each party acting by and through its respective governing body.

WITNESSETH:

WHEREAS, state law, including Chapter 791 of the Texas Government Code (the "Act"), authorizes local governments to contract among themselves for the provisions of governmental functions and services; and

WHEREAS, the City and the District are each "local governments," as defined in the Act; and

WHEREAS, the corporate limits of the City include territory in both Galveston and Harris Counties, Texas; and

WHEREAS, that portion of the City that is located within Galveston County is also located within the corporate boundaries of the District; and

WHEREAS, the City acquired the following properties located within the boundaries of the City and the District through FEMA's Hazard Mitigation Grant Buyout Program to mitigate future disaster losses within the City:

GCAD Property ID	Address	Block No.	Lot No.	Subdivision
200878	507 Clearview Ave.		12	Empere Chateau, Section 1
201504		10	Part of 1 (1-10)	Friendswood Subdivision
201505		10	1 & 5	Friendswood Subdivision
200879	509 Clearview Ave.		13	Empere Chateau, Section 1
200897	607 Clearview Ave.		31	Empere Chateau, Section 2
200896			30	Empere Chateau, Section 2
200898		10	Park Area (0-1)	Empere Chateau, Section 2
200895	506 Clearview Ave.		29	Empere Chateau, Section 2
200894	504 Clearview Ave.		28	Empere Chateau, Section 2
200893	502 Clearview Ave.		27	Empere Chateau, Section 2

as more particularly depicted in Exhibit "A," which is attached hereto and incorporated herein for all intents and purposes (collectively the "City Property"); and

WHEREAS, the District acquired the following properties located within the boundaries of the City and the District to mitigate future disaster losses within the City:

GCAD Property ID	Address	Block No.	Lot No.	Subdivision
200880			14	Empere Chateau, Section 1
201506		10	Part of 5 (5-1)	Friendswood Subdivision
200881			15	Empere Chateau, Section 1
200882			16	Empere Chateau, Section 1

as more particularly depicted in Exhibit "A" which is attached hereto and incorporated herein for all intents and purposes (collectively the "GCCDD Property"); and

WHEREAS, the District was created and exists for the purpose of reclamation and drainage of flooded lands and other lands needing drainage within the District; and

WHEREAS, in furtherance thereof, the District, which has the power of eminent domain, is empowered to acquire, construct, improve, and maintain facilities necessary to carry out its mandated purpose; and

WHEREAS, the City and the District have determined the development of detention facilities (the "Improvements") on the City Property and GCCDD Property (collectively the "Property") are a necessary drainage improvement that will be beneficial to neighboring flood-prone properties; and

WHEREAS, the development and construction of such Improvements are governmental functions in which the contracting parties are mutually interested; and

WHEREAS, the City and the District (collectively the "Parties"; individually a "Party") have determined that the development, construction and maintenance of the Improvements are governmental functions in which the contracting parties are mutually interested; NOW THEREFORE,

FOR AND IN CONSIDERATION of the mutual obligations and benefits to be derived hereunder, the City and the District do hereby find, determine, and agree as follows:

1. Findings. The facts and matters set forth in the preamble of this Agreement are hereby found to be true and correct.
2. Purpose. The purpose of this Agreement is to promote and protect public health, safety, and welfare by minimizing public and private losses resulting from flood conditions through the acquisition of Property on which drainage facilities and other public infrastructure may be built.

3. City's Responsibilities.

- 3.01 The City shall timely review and provide comments concerning the preliminary engineering report (the "PER") and the Construction Documents, as defined in Section 4.02 of this Agreement, for the Improvements on the Property.
- 3.02 The City shall, by this Agreement, provide the District the use of the City Property for the purposes of constructing detention facilities for flood control, floodplain management, and flood damage prevention purposes, and grant the District the appropriate easements and temporary rights of entry onto the Property to fulfill the District's construction and maintenance obligations hereunder.
- 3.03 Once the District restores that portion of the City Property, which is not part of the Improvements, to the condition it was in prior to the District's construction activities, the City shall thereafter maintain the City Property, with the exception of the Improvements and any associated pilot channels/ancillary drainage components, which the District will maintain in perpetuity pursuant to Section 4.09.

4. District's Responsibilities.

- 4.01 The District shall, at its cost and expense, create a drainage model or other models studying the effect to the floodplain as a result of installing the Improvements.
- 4.02 If after completion of the model, the District determines the Improvements will provide a significant benefit, the District at its cost and expense, may design and subsequently construct the Improvements on the Property. All such design and construction shall be in accordance with all applicable laws, rules and regulations. The District shall provide engineering services and related support services necessary for the PER, and preparations of the plans, specifications, estimates and a project manual for the construction of the Improvements (the "Construction Documents"). The District shall submit the PER and the Construction Documents to the City for the City's review and comment when approximately 90 and 100 percent complete. The City shall provide comments to the District within twenty (20) working days or the PER and the Construction Documents will be deemed approved. The District shall incorporate the City's comments into the PER and Construction Documents.
- 4.03 The District will cause to be inserted in the Construction Documents for the Improvements and any subsequent contract for the maintenance thereof an agreement that the contractor will indemnify, defend, protect, covenant not to sue, release, and save and hold harmless the District and the City and all their representatives from all suits, actions, or claims of any character brought on account of any injuries or damages sustained by any person or property in consequence of any neglect in safeguarding the work or through the use of unacceptable materials in the construction and/or maintenance of the Improvements or any associated improvements, or on account of any act or omission by the contractor. The District will require its contractor(s) to procure and maintain for the duration of the construction of the Improvements and any subsequent maintenance thereof, insurance coverages of types and amounts comparable to those required by the District for other similar projects, including, but not limited to, commercial general liability, business auto, and workers' compensation policies; to name the District and the City as additional insured parties on all liability insurance policies; to provide a waiver of subrogation in favor of the District and the City for all liability policies and on the contractor's workers' compensation

policy; and to provide the District and the City with certificates evidencing such coverage upon request.

- 4.04 The District will award the construction contract for the Improvements in accordance with competitive bidding laws applicable to the District. The District's determination of the lowest responsible bidder, or best value proposer, if applicable, for the Improvements shall be final. The City shall have access at all reasonable times to the construction site and to all relevant drawings, specifications, Contract Documents, and records to verify that the Improvements are constructed in compliance with this Agreement. The District will include the City in all Project design and construction progress meetings.
- 4.05 Prior to the construction and any subsequent maintenance of the Improvements, the District shall obtain payment and performance bonds in the full amount of the contract price in accordance with state law. The City shall have no responsibility for administration of the construction or maintenance contract and shall incur no obligation to any contractor thereby.
- 4.06 Once the Improvements are complete, the District shall restore that portion of the City Property, which is not part of the Improvements, to the condition it was in prior to the District's construction activities.
- 4.07 Within sixty (60) days of completion of the construction of the Improvements, the District shall provide the City with record drawings of the Improvements.
- 4.08 The District shall pay all costs of the construction of Improvements and shall make those payments from its current, available revenues.
- 4.09 The District shall maintain the GCCDD Property and the Improvements together with any associated pilot channels/ancillary drainage components in perpetuity.
5. Term. The term of this Agreement, except for any obligations stated in this Agreement to be perpetual or in perpetuity, is for one (1) year; however, if the Improvements have not been constructed within such period of time, the City and the District may extend this Agreement for additional one-year periods until the construction is complete. The City or the District may terminate this Agreement, without cause, upon thirty (30) days' written notice to the other Party until such time as the District commences construction of the Improvements on the Property.
6. Notice. Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been mailed by certified mail, return receipt requested, in a United States Post Office, addressed to the Parties at the following addresses:
- | | |
|--|--|
| <u>City:</u> | <u>District:</u> |
| City of Friendswood | Galveston County Consolidated Drainage District |
| 910 S. Friendswood Drive | 1605 Whitaker Drive |
| Friendswood, TX 77546 | Friendswood, TX 77546-4178 |
| Attn: City Manager | Attn: Paige Bailey |
| fwdcity@friendswood.com | pbailey@gccdd.dst.tx.us |

A copy of any notice provided under this section shall also be emailed at the time of posting to the email addresses of the persons set out above.

7. Complete Agreement. This instrument contains the entire agreement between the City and the District relating to the rights herein granted and the obligations herein assumed. Any modifications concerning this instrument shall be of no force or effect, excepting a subsequent modification in writing, signed by both the City and the District.
8. Severability. If any provision of this Agreement is construed to be illegal or invalid, this will not affect the legality or validity of any of the provisions hereof. The illegal or invalid provisions will be deemed stricken from this Agreement and deleted to the same extent and effect as if never incorporated herein.
9. No Joint Venture; No Third-Party Beneficiary. This Agreement is not intended to create, nor should it be construed as creating, a partnership, association, joint venture, or trust. Nothing in this Agreement shall entitle any third party to any claim, cause of action, remedy or right of any kind, it being the intent of the Parties that this Agreement shall not be construed as a third-party beneficiary contract.
10. Force Majeure. Neither Party shall be liable for any damage, delay or loss due to Force Majeure. The term "Force Majeure" as used in this Agreement shall mean acts of God, strikes, lockouts, or other industrial disturbances, acts of public enemy, orders of any kind of the federal or state government, or any civil or military authority, insurrection, riots, epidemics, pandemics, landslides, lightning, earthquakes, fires, hurricanes, storms, floods, washouts, droughts, arrests, restraint of government and people, civil disturbances, explosions, breakage or accidents to machinery, pipelines or canals, the partial or entire failure of a Party, or any other causes not reasonably within the control of the Parties.
11. Immunity. It is expressly understood and agreed that, in the execution of this Agreement, the Parties do not waive any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers and functions.
12. Authority to Bind. Each Party represents and warrants that it has been authorized to enter into this Agreement by its respective governing body. Each Party represents and warrants for itself that the individual executing this Agreement on its behalf has the full power and authority to do so and to legally bind the Party to all the terms and provisions of this Agreement and that this Agreement constitutes the legal, valid, and binding agreement of each Party hereto.
13. Governing Law and Venue. This Agreement shall be construed and enforced in accordance with and governed by the laws of the State of Texas, and the venue for any cause of action brought shall be in Galveston County, Texas.

EXECUTED in duplicate originals on the dates indicated.

[Signature Page Follows]

CITY OF FRIENDSWOOD

MORAD KABIRI, City Manager (Date)

ATTEST:

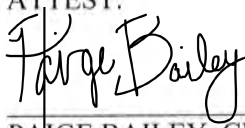
LETICIA BRYSCH, City Secretary

GALVESTON COUNTY CONSOLIDATED
DRAINAGE DISTRICT



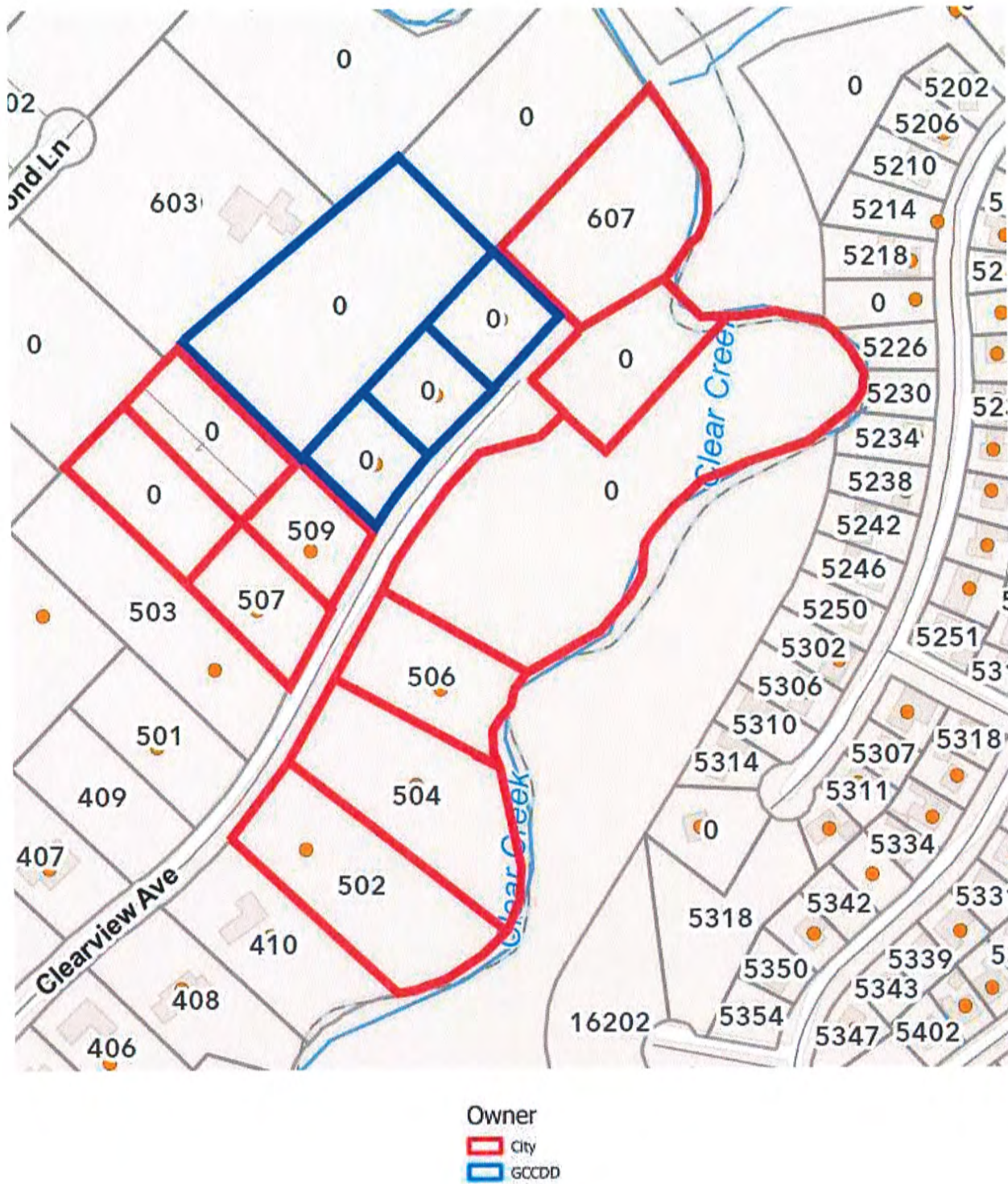
RUSTY BURKETT, President (Date)

ATTEST:



PAIGE BAILEY, CEO & General Counsel

Exhibit "A"



FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 11/01/2024

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider authorizing an Interlocal Agreement with Galveston County Consolidated Drainage District for the Frenchmans Creek Project.

Originating Department: Engineering

Degree of importance:

SUMMARY / ORIGINATING CAUSE

The City acquired various lots adjacent to in the Frenchmans Creek Townhouses Subdivision (the "Property") through CDGB's Disaster Recovery Buyout Program to mitigate future disaster losses within the City. On the Property, the parties desire the District to develop, construct, and maintain detention facilities for flood control, flood plain management, and flood damage prevention purposes (the "Project"). As such, this proposed agreement grants the District the right to do so; provided the District:

- creates a drainage model highlighting the proposed improvements;
- engages a professional engineer to create a preliminary engineering report and to prepare plans and specifications for the construction of the Project, which report, plans and specifications are subject to the City's review and approval;
- competitively bids the construction of the Project;
- obtains the required insurance and bonds from the selected contractor prior to the start of construction of the Project;
- constructs the Project in accordance with the plans and specifications approved by the City; and
- provides the City record drawings of the Project.

Once the Project is complete, the District will maintain the Project in perpetuity.

The design and construction phase of the Project are to be complete within one year but, upon agreement of the parties, the completion date may be extended for additional one-year periods until construction is complete.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval

ATTACHMENTS

1. Interlocal Agreement - GCCDD for Frenchmans Creek Project

**INTERLOCAL AGREEMENT BY
AND BETWEEN
CITY OF FRIENDSWOOD AND
GALVESTON COUNTY CONSOLIDATED
DRAINAGE DISTRICT**

STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

This Interlocal Agreement ("Agreement") is made and entered into as of the ____ day of _____, 2025 (the "Effective Date"), by and between the City of Friendswood, a home-rule municipal corporation located in Galveston and Harris Counties, Texas (the "City") and the Galveston County Consolidated Drainage District, a drainage district governed by Texas Water Code Chapters 49 and 56 and existing pursuant to Article XVI, Section 59 of the Constitution of the State of Texas (the "District"), each party acting by and through its respective governing body.

WITNESSETH:

WHEREAS, state law, including Chapter 791 of the Texas Government Code (the "Act"), authorizes local governments to contract among themselves for the provisions of governmental functions and services; and

WHEREAS, the City and the District are each "local governments," as defined in the Act; and

WHEREAS, the corporate limits of the City include territory in both Galveston and Harris Counties, Texas; and

WHEREAS, that portion of the City that is located within Galveston County is also located within the corporate boundaries of the District; and

WHEREAS, the City acquired, directly or indirectly, the following properties located within the boundaries of the City and the District through CDBG's Disaster Recovery Buyout Program to mitigate future disaster losses within the City:

GCAD Property ID	Address	Description
201123	—	Abstract 9 J. Dickinson Survey Common Open Space and Streets – Frenchmans Creek Townhouses
201124	111 Blue Heron Drive Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 1, Building 1 Frenchmans Creek Townhouses

GCAD Property ID	Address	Description
201125	112 Blue Heron Drive Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 2, Building 1 Frenchmans Creek Townhouses
201126	113 Blue Heron Drive Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 3, Building 1 Frenchmans Creek Townhouses

GCAD Property ID	Address	Description
201127	114 Blue Heron Drive Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 3, Building 1 Frenchmans Creek Townhouses
201128	121 Blue Heron Drive Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 1, Building 2 Frenchmans Creek Townhouses
201129	122 Blue Heron Drive Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 2, Building 2 Frenchmans Creek Townhouses
201130	123 Blue Heron Drive Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 3, Building 2 Frenchmans Creek Townhouses
201131	124 Blue Heron Drive Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 4, Building 2 Frenchmans Creek Townhouses
201132	131 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 1, Building 3 Frenchmans Creek Townhouses
201133	132 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 2, Building 3 Frenchmans Creek Townhouses
201134	133 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 3, Building 3 Frenchmans Creek Townhouses
201135	134 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 4, Building 3 Frenchmans Creek Townhouses

GCAD Property ID	Address	Description
201136	141 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 1, Building 4 Frenchmans Creek Townhouses
201137	142 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 2, Building 4 Frenchmans Creek Townhouses
201138	143 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 3, Building 4 Frenchmans Creek Townhouses
201139	144 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 4, Building 4 Frenchmans Creek Townhouses
201140	151 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 1, Building 5 Frenchmans Creek Townhouses
201141	152 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 2, Building 5 Frenchmans Creek Townhouses
201142	153 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 3, Building 5 Frenchmans Creek Townhouses
201143	154 Moss Point Friendswood, TX 77546	Abstract 9 J. Dickinson Survey Unit 4, Building 5 Frenchmans Creek Townhouses
312228	—	Abstract 9 Page 12 Part of Reserve F (0-15) Replat Polly Ranch Estates A.K.A. Part of Frenchmans Creek Townhouses Sec 2

as more particularly depicted in Exhibit "A," which is attached hereto and incorporated herein for all intents and purposes (collectively the "Property"); and

WHEREAS, the District was created and exists for the purpose of reclamation and drainage of flooded lands and other lands needing drainage within the District; and

WHEREAS, in furtherance thereof, the District, which has the power of eminent domain, is empowered to acquire, construct, improve, and maintain facilities necessary to carry out its mandated purpose; and

WHEREAS, the City and the District have determined the development of detention or other flood reduction facilities, such as land grading, landscaping, and soil modification (the "Improvements") on the Property are a necessary drainage improvement that will be beneficial to neighboring flood-prone properties; and

WHEREAS, the development and construction of such Improvements are governmental functions in which the contracting parties are mutually interested; and

WHEREAS, the City and the District (collectively the "Parties"; individually a "Party") have determined that the development, construction and maintenance of the Improvements are governmental functions in which the contracting parties are mutually interested; NOW THEREFORE,

FOR AND IN CONSIDERATION of the mutual obligations and benefits to be derived hereunder, the City and the District do hereby find, determine, and agree as follows:

1. Findings. The facts and matters set forth in the preamble of this Agreement are hereby found to be true and correct.
2. Purpose. The purpose of this Agreement is to promote and protect public health, safety, and welfare by minimizing public and private losses resulting from flood conditions through the acquisition of Property on which drainage facilities and other public infrastructure may be built.
3. City's Responsibilities.
 - 3.01 The City shall timely review and provide comments concerning the preliminary engineering report (the "PER") and the Construction Documents, as defined in Section 4.02 of this Agreement, for the Improvements on the Property.
 - 3.02 The City shall maintain the Property, with the exception of the Improvements and any associated drainage or flood management components on the Property, in perpetuity.
4. District's Responsibilities.
 - 4.01 The District shall, at its cost and expense, create a drainage model highlighting the improvements to the floodplain as a result of installing the Improvements.
 - 4.02 If after completion of the model, the District determines the Improvements will provide a significant benefit, the District, at its cost and expense, may design and subsequently construct the Improvements on the Property. All such design and construction shall be in accordance with all applicable laws, rules and regulations. The District shall provide engineering services and related support services necessary for the PER, and preparations of the plans, specifications, estimates and a project manual for the construction of the Improvements (the "Construction Documents"). The District shall submit the PER and the Construction Documents to the City for the City's review and comment when approximately 90 and 100 percent complete. The City shall provide comments to the District within twenty (20) working days or the PER and the Construction Documents will be deemed approved. The District shall incorporate the City's comments into the PER and Construction Documents.

- 4.03 The District will cause to be inserted in the Construction Documents for the Improvements and any subsequent contract for the maintenance thereof an agreement that the contractor will indemnify, defend, protect, covenant not to sue, release, and save and hold harmless the District and the City and all their representatives from all suits, actions, or claims of any character brought on account of any injuries or damages sustained by any person or property in consequence of any neglect in safeguarding the work or through the use of unacceptable materials in the construction and/or maintenance of the Improvements or any associated improvements, or on account of any act or omission by the contractor. The District will require its contractor(s) to procure and maintain for the duration of the construction of the Improvements and any subsequent maintenance thereof, insurance coverages of types and amounts comparable to those required by the District for other similar projects, including, but not limited to, commercial general liability, business auto, and workers' compensation policies; to name the District and the City as additional insured parties on all liability insurance policies; to provide a waiver of subrogation in favor of the District and the City for all liability policies and on the contractor's workers' compensation policy; and to provide the District and the City with certificates evidencing such coverage upon request.
- 4.04 The District will award the construction contract for the Improvements in accordance with competitive bidding laws applicable to the District. The District's determination of the lowest responsible bidder, or best value proposer, if applicable, for the Improvements shall be final. The City shall have access at all reasonable times to the construction site and to all relevant drawings, specifications, Contract Documents, and records to verify that the Improvements are constructed in compliance with this Agreement. The District will include the City in all Project design and construction progress meetings.
- 4.05 Prior to the construction and any subsequent maintenance of the Improvements, the applicable Party shall obtain payment and performance bonds in the full amount of the contract price in accordance with state law. The City shall have no responsibility for administration of the construction contract and shall incur no obligation to any contractor thereby. Additionally, the City shall have no responsibility for the administration of any maintenance contract for the improvements and/or any associated pilot channels/ancillary drainage components on the Property and shall incur no obligation to pay any contractor thereby.
- 4.06 Once the Improvements are complete, the District shall restore that portion of the Property, which is not part of the Improvements, to the condition it was in prior to the District's construction activities and shall thereafter maintain the Improvements and any associated pilot channels/ancillary drainage components on the Property in perpetuity.
- 4.07 Within sixty (60) days of completion of the construction of the Improvements, the District shall provide the City with record drawings of the Improvements.
- 4.08 The District shall pay all costs of the construction and maintenance of the Improvements and associated pilot channels/ancillary drainage components and shall make those payments from its current, available revenues.
5. Term. The term of this Agreement, except for any obligations stated in this Agreement to be perpetual or in perpetuity, is for one (1) year; however, if the Improvements have not been constructed within such period of time, the City and the District may extend this Agreement for additional one-year periods until the construction is complete. The City or the District may

terminate this Agreement, without cause, upon thirty (30) days' written notice to the other Party until such time as the District commences construction of the Improvements on the Property.

6. Notice. Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been mailed by certified mail, return receipt requested, in a United States Post Office, addressed to the Parties at the following addresses:

City:
City of Friendswood
910 S. Friendswood Drive
Friendswood, TX 77546
Attn: City Manager
fwdcity@friendswood.com

District:
Galveston County Consolidated Drainage District
1605 Whitaker Drive
Friendswood, TX 77546-4178
Attn: Paige Bailey
pbailey@gccdd.dst.tx.us

A copy of any notice provided under this section shall also be emailed at the time of posting to the email addresses of the persons set out above.

7. Complete Agreement. This instrument contains the entire agreement between the City and the District relating to the rights herein granted and the obligations herein assumed. Any modifications concerning this instrument shall be of no force or effect, excepting a subsequent modification in writing, signed by both the City and the District.
8. Severability. If any provision of this Agreement is construed to be illegal or invalid, this will not affect the legality or validity of any of the provisions hereof. The illegal or invalid provisions will be deemed stricken from this Agreement and deleted to the same extent and effect as if never incorporated herein.
9. No Joint Venture; No Third-Party Beneficiary. This Agreement is not intended to create, nor should it be construed as creating, a partnership, association, joint venture, or trust. Nothing in this Agreement shall entitle any third party to any claim, cause of action, remedy or right of any kind, it being the intent of the Parties that this Agreement shall not be construed as a third-party beneficiary contract.
10. Force Majeure. Neither Party shall be liable for any damage, delay or loss due to Force Majeure. The term "Force Majeure" as used in this Agreement shall mean acts of God, strikes, lockouts, or other industrial disturbances, acts of public enemy, orders of any kind of the federal or state government, or any civil or military authority, insurrection, riots, epidemics, pandemics, landslides, lightning, earthquakes, fires, hurricanes, storms, floods, washouts, droughts, arrests, restraint of government and people, civil disturbances, explosions, breakage or accidents to machinery, pipelines or canals, the partial or entire failure of a Party, or any other causes not reasonably within the control of the Parties.
11. Immunity. It is expressly understood and agreed that, in the execution of this Agreement, the Parties do not waive any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers and functions.
12. Authority to Bind. Each Party represents and warrants that it has been authorized to enter into this Agreement by its respective governing body. Each Party represents and warrants for itself that the individual executing this Agreement on its behalf has the full power and authority to do so and to

legally bind the Party to all the terms and provisions of this Agreement and that this Agreement constitutes the legal, valid, and binding agreement of each Party hereto.

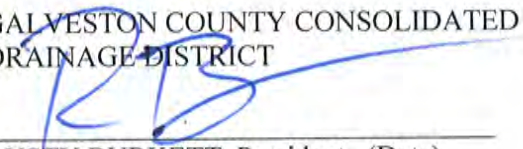
13. Governing Law and Venue. This Agreement shall be construed and enforced in accordance with and governed by the laws of the State of Texas, and the venue for any cause of action shall be brought in Galveston County, Texas.

EXECUTED in duplicate originals on the dates indicated.

CITY OF FRIENDSWOOD

GALVESTON COUNTY CONSOLIDATED
DRAINAGE DISTRICT

MORAD KABIRI, City Manager (Date)



RUSTY BURKETT, President (Date)

ATTEST:

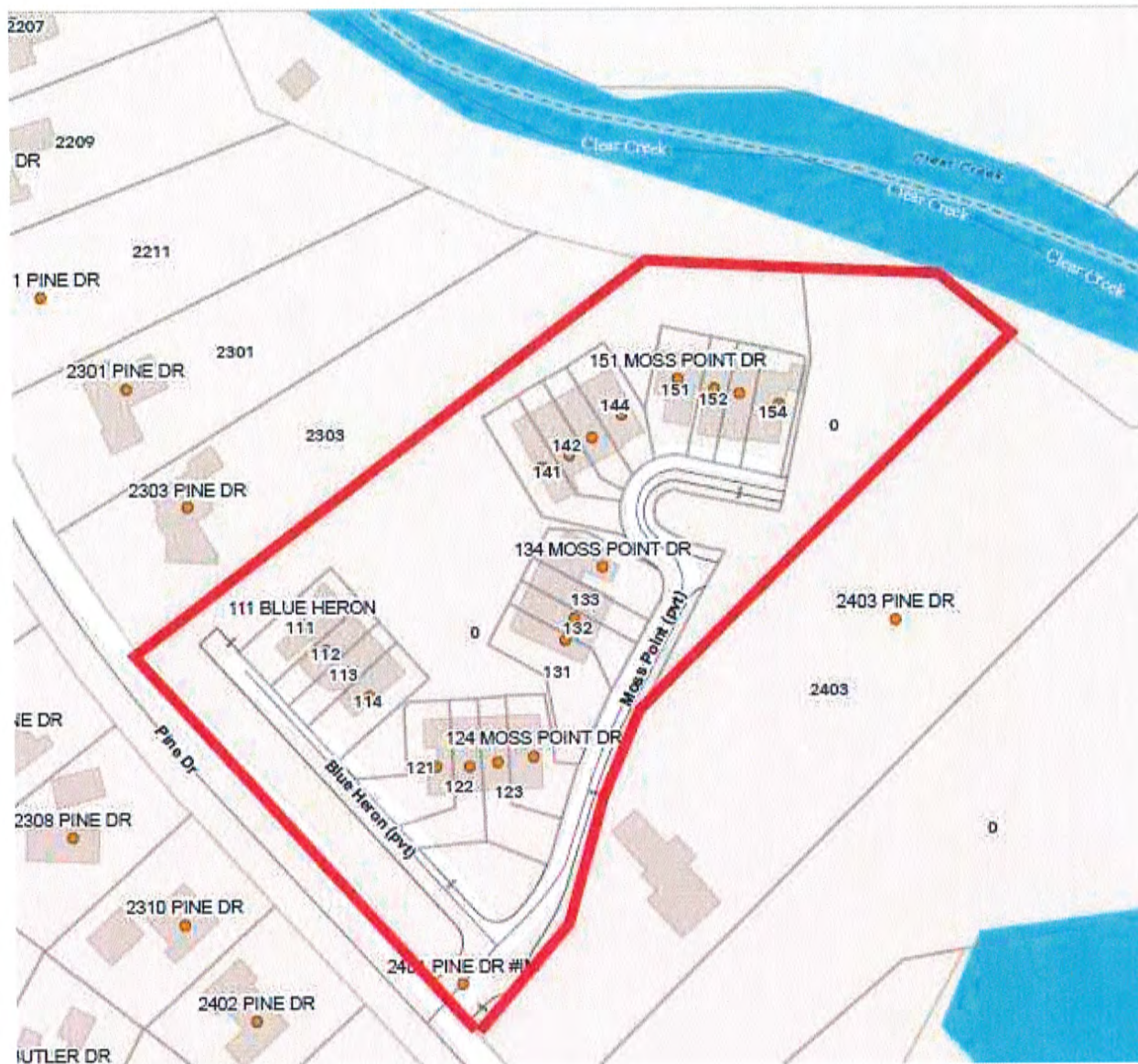
ATTEST:

LETICIA BRYSCH, City Secretary



PAIGE BAILEY, CEO & General Counsel

Exhibit "A"



FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/27/2025

Prepared by: Raquel Martinez, Deputy City Secretary

Subject: Consider approving the purchase of a new Atlas Copco QAS250 (200KW) trailer-mounted generator with a diesel engine from ROMCO Equipment Co., LLC, through the Hazard Mitigation Grant Program, DR-4586 (Texas Severe Winter Storms).

Originating Department: Engineering

Degree of importance:

SUMMARY / ORIGINATING CAUSE

On February 20, 2025, the City received bids for the one-time purchase of a new Atlas Copco QAS250 (200KW) or equal trailer-mounted generator with a diesel engine. This purchase is being made through the Hazard Mitigation Grant Program, DR-4586 (Texas Severe Winter Storms).

Staff recommends awarding the purchase to ROMCO Equipment Co., LLC, in the amount of \$142,985. The project will be funded through a combination of federal and local sources, with \$113,130 provided by the grant program and the City's \$29,855 share funded through Water/Sewer Working Capital.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

ATTACHMENTS

1. BID 2025-02 Evaluations
2. Certificate of Insurance - Romoco
3. Form 1295
4. Government Code Verification Form

**TECHNICAL SPECIFICATIONS AND PRICING****New Atlas Copco QAS250 (200kW) Or Equal Generator**

Bidders are to be very clear as to make, model, availability, delivery charges and all other fees and costs associated with the purchase. Alternate bids will be considered. Delivery time and/or lead times should be listed.

- John Deere, Or Equal, Diesel Engine @ 290 HP ✓
- Tier 4f Compliant ✓
- Rated Prime Power: 200 kW/250 kVA ✓
- Voltage Selector Switch: 208/240/480V ✓
- 110% Spill Containment
- Trailer-Mounted

All makes will be considered. Proposals must be accompanied with enough details including exact model, etc. for the City to make an informed decision. Delivery in excess of 30 days will be evaluated based on overall value for the City based on delivery date, pricing, and other factors which may provide the best overall value for the City.

A cost or price analysis will be performed in accordance with 2 CFR 200.324. This analysis will include potential contract modifications, in excess of the simplified acquisition threshold.

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR45ddd4419ad436d/section-200.324>

All bids must include estimated delivery.

Base Price	
Configured Package with Add-Ons	
Additional Fees	
Delivery Charge	
Grand Total	

City of Friendswood

BID EVALUATION FORM

Instructions to Evaluator: Complete a separate evaluation form for each bid reviewed. Each criterion must be assigned a score unless you are instructed otherwise on the form. Make additional notes in the comments section for reference.

Vendor Name: _____

Romco

A	B		D
Criterion	Maximum Points		Points
1.) PRICE - Cost and price analysis based on total cost of ownership, lifecycle costs, and delivery charges.	50	<i>142,985.00</i>	<i>50</i>
Comments:			
2.) QUALITY OF ITEM - Item evaluated for compliance with specifications, warranty terms, and performance metrics.	25		<i>25</i>
Comments:			
3.) REPUTATION OF VENDOR - Evaluation will consider relevant example of projects, references, and testimonials.	15	<i>15</i>	<i>15</i>
Comments:			
4.) EXPERIENCE OF VENDOR - Years in service will be scored as follows: 10 + years = 10 points; 5 - 9 years = 7 points; Less than 5 years = 3 points	10	<i>64</i>	<i>10</i>
Comments:		Total Score	<i>100</i>

Signature: _____

Jeff Spears

March 10, 2025

City of Friendswood

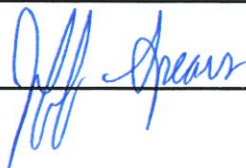
BID EVALUATION FORM

Instructions to Evaluator: Complete a separate evaluation form for each bid reviewed. Each criterion must be assigned a score unless you are instructed otherwise on the form. Make additional notes in the comments section for reference.

Vendor Name: Bisa - Links Ventures, Inc.

A	B		D
Criterion	Maximum Points		Points
1.) PRICE - Cost and price analysis based on total cost of ownership, lifecycle costs, and delivery charges.	50	179,950	39.73
Comments: 10-12 weeks delivery			
2.) QUALITY OF ITEM - Item evaluated for compliance with specifications, warranty terms, and performance metrics.	25		25
Comments:			
3.) REPUTATION OF VENDOR - Evaluation will consider relevant example of projects, references, and testimonials.	15	15	15
Comments:			
4.) EXPERIENCE OF VENDOR - Years in service will be scored as follows: 10 + years = 10 points; 5 - 9 years = 7 points; Less than 5 years = 3 points	10	25 yrs	10
Comments:		Total Score	

Signature: _____



89.73

City of Friendswood

BID EVALUATION FORM

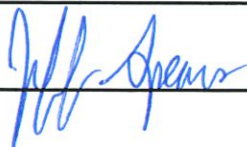
Instructions to Evaluator: Complete a separate evaluation form for each bid reviewed. Each criterion must be assigned a score unless you are instructed otherwise on the form. Make additional notes in the comments section for reference.

Vendor Name:

Native Instinct LLC

A	B		D
Criterion	Maximum Points		Points
1.) PRICE - Cost and price analysis based on total cost of ownership, lifecycle costs, and delivery charges.	50	156,876 ⁹⁶	45.57
Comments:			
2.) QUALITY OF ITEM - Item evaluated for compliance with specifications, warranty terms, and performance metrics.	25	20	20
Comments: <u>Not a John Deere engine</u>			
3.) REPUTATION OF VENDOR - Evaluation will consider relevant example of projects, references, and testimonials.	15		5
Comments: <u>Only listed 1 example</u>			
4.) EXPERIENCE OF VENDOR - Years in service will be scored as follows: 10 + years = 10 points; 5 - 9 years = 7 points; Less than 5 years = 3 points	10	8 years	7
Comments:		Total Score	77.57

Signature:



March 10, 2025

City of Friendswood

BID EVALUATION FORM

Instructions to Evaluator: Complete a separate evaluation form for each bid reviewed. Each criterion must be assigned a score unless you are instructed otherwise on the form. Make additional notes in the comments section for reference.

Vendor Name: Monk JCB

A	B		D
Criterion	Maximum Points		Points
1.) PRICE - Cost and price analysis based on total cost of ownership, lifecycle costs, and delivery charges.	50	166,439	
Comments:			
2.) QUALITY OF ITEM - Item evaluated for compliance with specifications, warranty terms, and performance metrics.	25		
Comments:			
3.) REPUTATION OF VENDOR - Evaluation will consider relevant example of projects, references, and testimonials.	15		
Comments:			
4.) EXPERIENCE OF VENDOR - Years in service will be scored as follows: 10 + years = 10 points; 5 - 9 years = 7 points; Less than 5 years = 3 points	10		
Comments:		Total Score	

Signature: Jeff Spear

March 10, 2025

Non-responsive - only submitted quote sheet

City of Friendswood

BID EVALUATION FORM

Instructions to Evaluator: Complete a separate evaluation form for each bid reviewed. Each criterion must be assigned a score unless you are instructed otherwise on the form. Make additional notes in the comments section for reference.

Vendor Name:

Precision Mechanical Power Services, Inc.

A	B		D
Criterion	Maximum Points		Points
1.) PRICE - Cost and price analysis based on total cost of ownership, lifecycle costs, and delivery charges.	50	137,084 12-13 week delivery	
Comments:			
2.) QUALITY OF ITEM - Item evaluated for compliance with specifications, warranty terms, and performance metrics.	25		
Comments:			
3.) REPUTATION OF VENDOR - Evaluation will consider relevant example of projects, references, and testimonials.	15		
Comments: no SAM.gov registration page			
4.) EXPERIENCE OF VENDOR - Years in service will be scored as follows: 10 + years = 10 points; 5 - 9 years = 7 points; Less than 5 years = 3 points	10		
Comments:		Total Score	

Signature:



March 10, 2025

No SAM.gov registration submitted

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/04/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider accepting the Super Rancho Waterline Improvements Project and authorizing the commencement of the contractor's one-year maintenance period.

Originating Department: Engineering

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This item allows for the acceptance of the Super Rancho Waterline Improvements Project and authorizes the commencement of Fancy Brothers Constructions, LLC's (the "Contractor's") one-year maintenance period.

City staff has inspected the waterline and has found the infrastructure to be built in compliance with City specifications.

The City has received a one-year maintenance bond from the contractor to correct any work found deficient during this one-year period. Upon completion of this period, the City will take full ownership and maintenance responsibility for the utility.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. 00635 - One -Year Maintenance Bond - Mini Mart

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/26/2025

Prepared by: Raquel Martinez, Deputy City Secretary

Subject: Consider accepting the Friendswood High School Utilities Improvements Project and authorizing the commencement of the contractor's one-year maintenance period.

Originating Department: Engineering

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This item allows for the acceptance of the Friendswood High School Utilities Improvements Project and authorizes the commencement of ICI Construction, Inc.'s (the "Contractor's") one-year maintenance period.

City staff has inspected the waterline and has found the infrastructure to be built in compliance with City specifications.

The City has received a one-year maintenance bond from the Contractor to correct any work found deficient during this one-year period. Upon completion of this period, the City will take full ownership and maintenance responsibility for the utility.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. FWD High School - Maintenance Bond

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 02/03/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider two appointments to the Community & Economic Development Committee: (i) Beth Robinson and (ii) Sharon Rowsey for a one-year term, beginning immediately and expiring on June 30, 2026.

Originating Department: City Secretary

Degree of importance:

SUMMARY / ORIGINATING CAUSE

The Community and Economic Development Committee (CEDC) is composed of a total of nine (9) members, who are residents of the city or business owners that pay ad valorem taxes to the city and are appointed by at least four members of the city council for staggered three-year terms commencing on July 1.

This item allows the Council to appoint (i) Beth Robinson and (ii) Sharon Rowsey to the two recently added positions approved by City Council at the February 3, 2025, Council meeting. If appointed, their one-year terms would begin immediately and end June 30, 2026. At that time, they may be eligible for reappointment to a full three-year term.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Robinson, Beth Volunteer Application 2025_Redacted
2. Rowsey, Sharon Volunteer Application 2025_Redacted



BE A FRIENDSWOOD VOLUNTEER

It is the desire and intent of City Council to encourage and support citizen participation in an advisory capacity governing the affairs of the City. Service through membership on a board, commission, or committee is a valued, important opportunity for participation in an advisory capacity. To these ends, a policy has been adopted that sets out an orderly process for citizens interested in serving as members of a City board, commission, or committee and for the City Council to oversee appointments.

VOLUNTEER APPLICATION

NAME: Beth Robinson HOME PHONE: [REDACTED]
HOME ADDRESS: [REDACTED] WORK PHONE: [REDACTED]
CITY, STATE, ZIP: Friendswood, TX 77546
EMAIL ADDRESS: [REDACTED] CELL PHONE: [REDACTED]
OCCUPATION: optometrist, business owner
SPECIAL INTERESTS AND TALENTS: socializing, event planning,
supporting local, emphasizing healthcare and fitness,
working with children and schools; leadership and organization
Are you currently serving as a member of any Friendswood governmental body? no
If so, please name the body: _____

AREAS OF INTEREST

Please indicate your primary and secondary interests.

PLANNING & PRESERVATION

- ☐ PLANNING & ZONING COMMISSION
☐ ZONING BOARD OF ADJUSTMENT & APPEALS
☒ ^{2nd} KEEP FRIENDSWOOD BEAUTIFUL COMMITTEE
☒ ^{primary} COMMUNITY & ECONOMIC DEVELOPMENT
☐ CONSTRUCTION BOARD OF ADJUSTMENT & APPEALS
☐ INVESTMENT COMMITTEE
☐ FRIENDSWOOD DOWNTOWN ECONOMIC DEVELOPMENT CORPORATION

I AM AVAILABLE FOR

- ☒ LONG-TERM PROJECTS
☒ SHORT-TERM PROJECTS
☐ DAYTIME
☒ EVENING
☒ SUMMER

I AM AVAILABLE FOR

- ☐ LONG-TERM PROJECTS
☐ SHORT-TERM PROJECTS
☐ DAYTIME
☐ EVENING
☐ SUMMER

RECREATION

- ☐ 4TH OF JULY STEERING COMMITTEE
☐ 4TH OF JULY VOLUNTEER
☐ SENIOR CITIZENS ADVISORY COMMITTEE

EDUCATION

- ☐ LIBRARY BOARD
☐ LIBRARY VOLUNTEER

SPECIAL COMMITTEES AS CALLED

OTHER

- ☐ WEST RANCH MANAGEMENT DISTRICT
☐ ANIMAL SHELTER ADVISORY COMMITTEE
☐ VOLUNTEER FIRE DEPT/EMS
☐ CHARTER REVIEW (AS NEEDED)

Please use the space below for additional comments.

Having lived in Friendswood for almost 11 years and running a business here since 2020, I have developed a deep sense of pride for this community and care deeply about the vision of Friendswood and its growth. As a local business owner, I understand both the challenges and opportunities that come with community engagement and economic development. I'd love the chance to contribute my experiences and insights to help support local businesses, attract new opportunities, and keep Friendswood a family-friendly place to live! Being a volunteer for Friendswood would be a great way to give back and help shape the future of our city. Thank you for your consideration.

These questions are asked because the City Council wants to maintain balance to insure proper representation on boards and commissions.

DATE OF BIRTH: [REDACTED]

SEX: F

FRIENDSWOOD RESIDENT FOR 10+ YEARS

Have you been convicted of a crime, other than minor traffic violations in the past 10 years? NO

What experience do you have that may qualify you for service on a particular board or commission (i.e. license, degrees, and certificates)?

BS in Applied Mathematics TX A&M U. - minor in Business 2003
Doctor of Optometry, U of H College of Optometry 2012
Business Owner since 2020 in Friendswood
Texas Optometric Association - Board of Trustees since 2018
- currently President Elect

Please list any civic or community endeavors in which you have been involved: _____

Rotary of Friendswood
F&F New Employee Luncheon
PTO of Clive Elementary

I hereby affirm the information provided herein is true and correct, to the best of my knowledge. I am aware a background check will be required prior to appointment.

I understand that the information provided on this application may be available to the public upon request and will be kept on file for at least three years.

[Signature]
 Signature of Applicant

2/5/2025
 Date

Thank you for taking the time to complete this application.

Please return the original application to the address below:

**LETICIA BRYSCH
 CITY SECRETARY
 CITY OF FRIENDSWOOD
 910 S. FRIENDSWOOD DRIVE
 FRIENDSWOOD, TX 77546-4856
 (281) 996-3270
 FAX (281) 482-1634**

CITY OF FRIENDSWOOD BOARDS AND COMMISSIONS INFORMATION STATEMENT AND APPLICATION

If you have ever been a member of a Friendswood Board, Committee or Commission before, please indicate the Board, Committee or Commission and appropriate dates of service.

Name of Board, Committee or Commission:

Dates of Service:

none

PERSONAL REFERENCES:

Please list at least two references.

NAME: Judy Wiggins
ADDRESS: [REDACTED]
PHONE: [REDACTED]

NAME: Sally Branson
ADDRESS: [REDACTED]
PHONE: [REDACTED]



'25MAR- 5 10:51AM

BE A FRIENDSWOOD VOLUNTEER

It is the desire and intent of City Council to encourage and support citizen participation in an advisory capacity governing the affairs of the City. Service through membership on a board, commission, or committee is a valued, important opportunity for participation in an advisory capacity. To these ends, a policy has been adopted that sets out an orderly process for citizens interested in serving as members of a City board, commission, or committee and for the City Council to oversee appointments.

THIS INFORMATION WILL BECOME PUBLIC RECORD

VOLUNTEER APPLICATION

NAME: Sharon Rowsey HOME PHONE: _____
 HOME ADDRESS: [REDACTED] WORK PHONE: _____
 CITY, STATE, ZIP: [REDACTED]
 EMAIL ADDRESS: [REDACTED] CELL PHONE: [REDACTED]
 OCCUPATION: Commercial Real Estate Agent

SPECIAL INTERESTS AND TALENTS: Specializing in Commercial Sales, leasing and Commercial development projects

Are you currently serving as a member of any Friendswood governmental body? No.

If so, please name the body: N/A

AREAS OF INTEREST

Please indicate your primary and secondary interests.

PLANNING & PRESERVATION

_____ PLANNING & ZONING COMMISSION
 _____ ZONING BOARD OF ADJUSTMENT & APPEALS
 _____ KEEP FRIENDSWOOD BEAUTIFUL COMMITTEE
 X COMMUNITY & ECONOMIC DEVELOPMENT
 _____ CONSTRUCTION BOARD OF ADJUSTMENT & APPEALS
 _____ INVESTMENT COMMITTEE
 _____ FRIENDSWOOD DOWNTOWN ECONOMIC
 _____ DEVELOPMENT CORPORATION

I AM AVAILABLE FOR

☐ X ☐ LONG-TERM PROJECTS
☐ X ☐ SHORT-TERM PROJECTS
☐ DAYTIME
☐ X ☐ EVENING
☐ SUMMER

I AM AVAILABLE FOR

_____ LONG-TERM PROJECTS
 _____ SHORT-TERM PROJECTS
 _____ DAYTIME
 _____ EVENING
 _____ SUMMER

RECREATION

_____ 4TH OF JULY STEERING COMMITTEE
 _____ 4TH OF JULY VOLUNTEER
 _____ SENIOR CITIZENS ADVISORY COMMITTEE

EDUCATION

____LIBRARY BOARD
____LIBRARY VOLUNTEER

SPECIAL COMMITTEES AS CALLED

OTHER

_____ WEST RANCH MANAGEMENT DISTRICT
 _____ ANIMAL SHELTER ADVISORY COMMITTEE
 _____ VOLUNTEER FIRE DEPT/EMS
 _____ CHARTER REVIEW (AS NEEDED)

Please use the space below for additional comments.

I would like the opportunity to work with the City of Friendswood, and the community to make a small but lasting
contribution with hopes of making the City of Friendswood and surrounding areas a better place to live, play and shop.

[illegible]

These questions are asked because the City Council wants to maintain balance to insure proper representation on boards and commissions.

DATE OF BIRTH: [REDACTED]

SEX: F Work

FRIENDSWOOD RESIDENT FOR 10 + YEARS

Have you been convicted of a crime, other than minor traffic violations in the past 10 years? No

What experience do you have that may qualify you for service on a particular board or commission (i.e. license, degrees, and certificates)?

Texas State Licensed, with 20+ years of Real Estate continued education.

I would like to think I have a good reputation in the Friendswood community in the field of Commercial real estate, as a commercial leasing, sales, and development real estate agent, I care deeply for all my clients, and customers & I like to help them find the best locations for their needs and Friendswood is on the top of the list.

Please list any civic or community endeavors in which you have been involved: _____

I volunteered with Sentinels of Freedom several years, to assist with marketing and raising funds for the organization, as needed.

I hereby affirm the information provided herein is true and correct, to the best of my knowledge. I am aware a background check will be required prior to appointment.

I understand that the information provided on this application may be available to the public upon request and will be kept on file for at least three years.

Signature of Applicant

Date _____

Thank you for taking the time to complete this application.

Please return the original application to the address below:

**LETICIA BRYSCH
CITY SECRETARY
CITY OF FRIENDSWOOD
910 S. FRIENDSWOOD DRIVE
FRIENDSWOOD, TX 77546-4856
(281) 996-3270
FAX (281) 482-1634**

CITY OF FRIENDSWOOD BOARDS AND COMMISSIONS INFORMATION STATEMENT AND APPLICATION

If you have ever been a member of a Friendswood Board, Committee or Commission before, please indicate the Board, Committee or Commission and appropriate dates of service.

Name of Board, Committee or Commission:

Dates of Service:

PERSONAL REFERENCES:

Please list at least two references.

NAME: Brett Banfield

ADDRESS: [REDACTED]

PHONE: [REDACTED]

NAME: Louis Tannos

ADDRESS: [REDACTED]

PHONE: [REDACTED]

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 03/03/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider appointing Carlisle Gullledge to the Construction Board and Adjustment and Appeals to complete an unexpired term effective immediately and ending on June 30, 2026.

Originating Department: City Secretary

Degree of importance:

SUMMARY / ORIGINATING CAUSE

The Construction Board of Adjustment has the authority to hear appeals of decisions and interpretations of the building official and consider variances of the technical codes. They are also the board designated to hear and decide appeals for interpretation of the flood ordinance. Membership of the board should be composed of individuals with knowledge and experience in the technical codes, such as design professionals, contractors, or building industry representatives. Alternate members, if appointed, should consist of a member at-large from the building industry and one member at-large from the public.

This item allows the Council to appoint Carlisle Gullledge to complete the unexpired term vacated by Cody Owens. If appointed, Mr. Gullledge will complete an unexpired term that will begin immediately and end on June 30, 2026.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. Gullledge, Carlisle Volunteer Application 2025_Redacted

From: noreply@civicplus.com
To: [Leticia Brysch](#); [Raquel Martinez](#); [Linda Newsted](#)
Subject: [EXTERNAL]Online Form Submittal: Volunteer Application for Committees, Boards & Commissions
Date: Thursday, February 6, 2025 4:33:14 PM

Volunteer Application for Committees, Boards & Commissions

City of Friendswood
910 S. Friendswood Drive, Friendswood, Texas 77546
www.friendswood.com

BE A FRIENDSWOOD VOLUNTEER

It is the desire and intent of City Council to encourage and support citizen participation in an advisory capacity governing the affairs of the City. Service through membership on a board, commission, or committee is a valued, important opportunity for participation in an advisory capacity. To these ends, a policy has been adopted that sets out an orderly process for citizens interested in serving as members of a City committee, board or commission and for the City Council to oversee appointments.

All information provided in this application is public information pursuant to the provisions of the Texas Public Information Act. If you have questions or need more information about this application, please email the Office of the City Secretary at citysecretary@friendswood.com or call (281) 996-3270.

VOLUNTEER APPLICATION FOR COMMITTEES, BOARDS & COMMISSIONS

Volunteer First Name	Carlysle
Volunteer Last Name	Gulledge
Home Address	
City	Friendswood
State	Texas
Zip Code	77546
Home Phone	
Work Phone	
Cell Phone	
Email Address	
Occupation	Operations Director
Special Interests and Talents	Hunting & Fishing, D1 Collegiate Swimmer
Are you currently serving as a member of any Friendswood governmental body?	No

AREAS OF INTEREST

PLANNING & PRESERVATION

Please indicate your primary and secondary interests. You can select more than one.

Planning & Zoning Commission	<i>Field not completed.</i>
Zoning Board of Adjustments & Appeals	<i>Field not completed.</i>
Keep Friendswood Beautiful Committee	<i>Field not completed.</i>
Community & Economic Development Committee	<i>Field not completed.</i>
Construction Board of Adjustments & Appeals	Primary
Investment Committee	<i>Field not completed.</i>
Friendswood Downtown Economic Development Corporation	<i>Field not completed.</i>
(Section Break)	

RECREATION

Please indicate your primary and secondary interests. You can select more than one.

4th of July Steering Committee	<i>Field not completed.</i>
4th of July Volunteer	<i>Field not completed.</i>
Senior Citizens Advisory Committee	<i>Field not completed.</i>
(Section Break)	

EDUCATION

Please indicate your primary and secondary interests. You can select more than one.

Library Advisory Board	<i>Field not completed.</i>
Library Volunteer	<i>Field not completed.</i>
SPECIAL COMMITTEES AS CALLED	<i>Field not completed.</i>
(Section Break)	

OTHER

Please indicate your primary and secondary interests. You can select more than one.

West Ranch Management District	<i>Field not completed.</i>
Volunteer Fire Dept/EMS	<i>Field not completed.</i>
Animal Shelter Advisory Committee	<i>Field not completed.</i>
Charter Review (As Needed)	<i>Field not completed.</i>
(Section Break)	
I Am Available For	Long-Term Projects, Short-Term Projects, Daytime, Evening, Summer
Please use the space below for additional comments.	<i>Field not completed.</i>
(Section Break)	

These questions are asked because the City Council wants to maintain balance to insure proper representation on boards and commissions.

Date of Birth	
Sex	Male
How long have you been a Friendswood resident?	11
Have you been convicted of a crime, other than minor traffic violations in the past 10 years?	No
What experience do you have that may qualify you for service on a particular board or commission (i.e. license, degrees, and certificates)?	20 years experience in Heavy Civil Construction, Degree in Construction Management, NQA-1 Training Certification for Nuclear Construction Projects
Please list any civic or community endeavors in which you have been involved	N/A
Additional Information	<i>Field not completed.</i>
BACKGROUND CHECK	Consent

(Section Break)

Acknowledgement	I understand that the information provided on this application may be available to the public upon request and will be kept on file for at least three years.
Electronic Signature Agreement	I Understand and Agree
Electronic Signature	Carlyslle Gulledge
Date	2/6/2025

Thank you for taking the time to complete this application.

(Section Break)

**CITY OF FRIENDSWOOD
BOARDS AND COMMISSIONS
INFORMATION STATEMENT AND APPLICATION**

If you have ever been a member of a Friendswood Board, Committee or Commission before, please indicate the Board, Committee or Commission and appropriate dates of service.

Name of Board, Committee or Commission	<i>Field not completed.</i>
Dates of Service	<i>Field not completed.</i>

(Section Break)

Personal Reference #1: First Name and Last Name	Jeff Koza
Address	
City	Pearland
State	Texas
Zip Code	77581

Phone	██████████
Email Address	<i>Field not completed.</i>
(Section Break)	
Personal Reference #2: First Name and Last Name	Jamie Reingold
Address	████████████████████
City	Houston
State	Texas
Zip Code	77027
Phone	██████████
Email Address	<i>Field not completed.</i>

Email not displaying correctly? [View it in your browser.](#)

**FRIENDSWOOD CITY COUNCIL
AGENDA ITEM FORM**

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 12/02/2024

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider approving the ad valorem tax report for February 2025.

Originating Department: Finance

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This item allows the Council to receive the ad valorem tax report for February 2025.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

ATTACHMENTS

- 1. 5 - February 2025



Cheryl E. Johnson, PCC, CTOP
Assessor and Collector of Taxes
County of Galveston

722 Moody Avenue, Galveston Texas 77550
Toll Free (877) 766-2284 Fax: (409) 766-2479
Email: galcotax@galvestoncountytexas.gov

March 10, 2025



The Governmental Entities of the Galveston County Tax Assessor/Collector's Office:

I, Cheryl E. Johnson, Tax Assessor and Collector of the County of Galveston do solemnly swear that this statement of collections made by me and the disposition thereof during the month of February, 2025 is true and correct.

Under my hand and seal this 10th day of March, 2025.



Cheryl E. Johnson, PCC
Galveston County Tax Assessor/Collector

cc: Randall Rice, County Auditor
Linebarger, Goggan, Blair, & Simpson
Perdue, Brandon, Fielder, Collins, & Mott
Assessment & Collection Partners:

City of Bayou Vista
City of Clear Lake Shores (delinquent)
City of Dickinson
City of Friendswood
City of Galveston
City of Hitchcock
City of Jamaica Beach
City of Kemah
City La Marque
City of League City
City of Santa Fe
City of Texas City
City of Tiki Island
Dickinson Independent School District
Galveston Independent School District
High Island Independent School District
Hitchcock Independent School District
College of the Mainland
Bay Colony West MUD

Galveston Community College
GC Drainage District No. 1
GC Drainage District No. 2
GC Emergency Services Dist. No. 1
GC Emergency Services Dist. No. 2
GC Fresh Water Supply Dist. No. 6
Bacliff MUD
Bayview MUD
Galveston County MUD No. 12
Galveston County MUD No. 13
Galveston County MUD No. 44
San Leon MUD
Tara Glen MUD
GC Navigation District No. 1
WCID No. 1
WCID No. 12
WCID No. 19
Westwood Management District

Galveston County MUD No. 2
Galveston County MUD No. 3
South Shore Harbour MUD No. 2
South Shore Harbour MUD No. 3
South Shore Harbour MUD No. 6
South Shore Harbour MUD No. 7

Galveston County MUD No. 35
Galveston County MUD No. 82

Non Entity Partners (as appropriate):

Clear Creek Independent School District
Friendswood Independent School District
Santa Fe Independent School District
Texas City Independent School District
GC Consolidated Drainage District
Flamingo Isles MUD
Galveston Co Management Dist #1
Galveston County MUD No. 1
Galveston County MUD No. 6
Galveston County MUD No. 14
Galveston County MUD No. 15
Galveston County MUD No. 29
Galveston County MUD No. 30

Galveston County MUD No. 31
Galveston County MUD No. 32
Galveston County MUD No. 39
Galveston County MUD No. 43
Galveston County MUD No. 45
Galveston County MUD No. 46
Galveston County MUD No. 52
Galveston County MUD No. 54
Galveston County MUD No. 56
Galveston County MUD No. 66
Galveston County MUD No. 68
WCID No. 8
West Ranch Management Dist. #1

03/04/2025 17:07:16 4781173
 TC298-D SELECTION: DEPOSIT
 RECEIPT DATE: ALL
 LOCATION: ALL

TAX COLLECTION SYSTEM
 DEPOSIT DISTRIBUTION
 FROM: 02/01/2025 THRU 02/28/2025
 JURISDICTION: 0337 FRIENDWD CITY

PAGE: 32
 INCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2024	M & O	.404140	2,228,171.36	.00	24,957.79	.00	2,253,129.15	607.48	60.17	.00	2,253,796.80
	I & S	.110032	606,646.42	.00	6,795.03	.00	613,441.45	.00	.00	.00	613,441.45
	TOTAL	.514172	2,834,817.78	.00	31,752.82	.00	2,866,570.60	607.48	60.17	.00	2,867,238.25
2023	M & O	.379450	6,125.76	.00	2,808.89	.00	8,934.65	3,813.63	.00	.00	12,748.28
	I & S	.121278	1,957.87	.00	897.73	.00	2,855.60	.00	.00	.00	2,855.60
	TOTAL	.500728	8,083.63	.00	3,706.62	.00	11,790.25	3,813.63	.00	.00	15,603.88
2022	M & O	.388560	11,296.73-	.00	165.96	.00	11,130.77-	211.65	.00	.00	10,919.12-
	I & S	.098754	2,871.11-	.00	42.18	.00	2,828.93-	.00	.00	.00	2,828.93-
	TOTAL	.487314	14,167.84-	.00	208.14	.00	13,959.70-	211.65	.00	.00	13,748.05-
2021	M & O	.385147	75.39	.00	33.53	.00	108.92	27.05	.00	.00	135.97
	I & S	.102167	19.99	.00	8.90	.00	28.89	.00	.00	.00	28.89
	TOTAL	.487314	95.38	.00	42.43	.00	137.81	27.05	.00	.00	164.86
2020	M & O	.392153	7.28	.00	.00	.00	7.28	.00	.00	.00	7.28
	I & S	.095161	1.76	.00	.00	.00	1.76	.00	.00	.00	1.76
	TOTAL	.487314	9.04	.00	.00	.00	9.04	.00	.00	.00	9.04
2019	M & O	.432160	5.58	.00	.00	.00	5.58	.00	.00	.00	5.58
	I & S	.089279	1.15	.00	.00	.00	1.15	.00	.00	.00	1.15
	TOTAL	.521439	6.73	.00	.00	.00	6.73	.00	.00	.00	6.73
2018	M & O	.437173	3.03	.00	.00	.00	3.03	.00	.00	.00	3.03
	I & S	.095218	.66	.00	.00	.00	.66	.00	.00	.00	.66
	TOTAL	.532391	3.69	.00	.00	.00	3.69	.00	.00	.00	3.69
2017	M & O	.432349	2.68	.00	.00	.00	2.68	.00	.00	.00	2.68
	I & S	.095000	.59	.00	.00	.00	.59	.00	.00	.00	.59
	TOTAL	.527349	3.27	.00	.00	.00	3.27	.00	.00	.00	3.27
2016	M & O	.462000	47.81	.00	52.12	.00	99.93	23.62	.00	.00	123.55
	I & S	.084000	8.69	.00	9.48	.00	18.17	.00	.00	.00	18.17
	TOTAL	.546000	56.50	.00	61.60	.00	118.10	23.62	.00	.00	141.72
ALL	M & O		2,223,142.16	.00	28,018.29	.00	2,251,160.45	4,683.43	60.17	.00	2,255,904.05
ALL	I & S		605,766.02	.00	7,753.32	.00	613,519.34	.00	.00	.00	613,519.34
ALL	TOTAL		2,828,908.18	.00	35,771.61	.00	2,864,679.79	4,683.43	60.17	.00	2,869,423.39
DLQ	M & O		5,029.20-	.00	3,060.50	.00	1,968.70-	4,075.95	.00	.00	2,107.25
DLQ	I & S		880.40-	.00	958.29	.00	77.89	.00	.00	.00	77.89
DLQ	TOTAL		5,909.60-	.00	4,018.79	.00	1,890.81-	4,075.95	.00	.00	2,185.14

03/04/2025 17:07:16 4781173
 TC298-D SELECTION: DEPOSIT
 RECEIPT DATE: ALL
 LOCATION: ALL

TAX COLLECTION SYSTEM
 DEPOSIT DISTRIBUTION
 FROM: 02/01/2025 THRU 02/28/2025
 JURISDICTION: 0337 FRIENDWD CITY

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 INCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
CURR M & O			2,228,171.36	.00	24,957.79	.00	2,253,129.15	607.48	60.17	.00	2,253,796.80
CURR I & S			606,646.42	.00	6,795.03	.00	613,441.45	.00	.00	.00	613,441.45
CURR TOTAL			2,834,817.78	.00	31,752.82	.00	2,866,570.60	607.48	60.17	.00	2,867,238.25

TAX COLLECTION SYSTEM
 DEPOSIT DISTRIBUTION
 REVERSALS DETAIL SCHEDULE
 FROM: 02/01/2025 THRU 02/28/2025
 JURISDICTION: 337 FRIENDWD CITY

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT CAT
2022 RF250224	1000460000009	202301	138.83-	0.00	0.00	0.00 HK30	138.83	0.00 RF
2022 RF250224	1000460000009	202301	0.00	0.00	0.00	0.00 HK30	138.83-	138.83-RF
2022 RF250207	1035030000001	202301	203.27-	0.00	0.00	0.00 HK29	203.27	0.00 RF
2022 RF250207	1035030000001	202301	0.00	0.00	0.00	0.00 HK29	203.27-	203.27-RF
2022 RF250224	1043970000019	202301	0.00	0.00	0.00	0.00 HK30	11,793.58-	11,793.58-RF
2022 RF250224	1043970000019	202301	11,793.58-	0.00	0.00	0.00 HK30	11,793.58	0.00 RF
2022 RF250224	1200270020016	202212	0.00	0.00	0.00	0.00 HK30	121.83-	121.83-RF
2022 RF250224	1200270020016	202212	121.83-	0.00	0.00	0.00 HK30	121.83	0.00 RF
2022 RF250225	167889	202301	0.00	0.00	0.00	0.00 22S8	43.02-	43.02-RF
2022 RF250225	167889	202301	43.02-	0.00	0.00	0.00 22S8	43.02	0.00 RF
2022 RF250225	184257	202301	0.00	0.00	0.00	0.00 22S8	202.87-	202.87-RF
2022 RF250225	184257	202301	202.87-	0.00	0.00	0.00 22S8	202.87	0.00 RF
2022 RF250225	184372	202212	121.83-	0.00	0.00	0.00 22S8	121.83	0.00 RF
2022 RF250225	184372	202212	0.00	0.00	0.00	0.00 22S8	121.83-	121.83-RF
2022 RF250225	218741	202302	308.40-	0.00	21.58-	0.00 22S8	329.98	0.00 RF
2022 RF250225	218741	202302	0.00	0.00	0.00	0.00 22S8	329.98-	329.98-RF
2022 RF250225	420103	202212	2,065.66-	0.00	0.00	0.00 22S8	2,065.66	0.00 RF
2022 RF250225	420103	202212	0.00	0.00	0.00	0.00 22S8	2,065.66-	2,065.66-RF
2022 TOTAL			14,999.29-	0.00	21.58-	0.00	0.00	15,020.87-
2023 RF250224	1000460000009	202401	285.74-	0.00	0.00	0.00 HK18	285.74	0.00 RF
2023 RF250224	1000460000009	202401	0.00	0.00	0.00	0.00 HK18	285.74-	285.74-RF
2023 RF250207	1035030000001	202401	239.50-	0.00	0.00	0.00 HK17	239.50	0.00 RF
2023 RF250207	1035030000001	202401	0.00	0.00	0.00	0.00 HK17	239.50-	239.50-RF
2023 RF250207	1097980000003	202401	125.59-	0.00	0.00	0.00 HK17	125.59	0.00 RF
2023 RF250207	1097980000003	202401	0.00	0.00	0.00	0.00 HK17	125.59-	125.59-RF
2023 RF250224	1200270020016	202401	292.06-	0.00	0.00	0.00 HK18	292.06	0.00 RF
2023 RF250224	1200270020016	202401	0.00	0.00	0.00	0.00 HK18	292.06-	292.06-RF
2023 RF250225	167889	202401	131.07-	0.00	0.00	0.00 23S8	131.07	0.00 RF
2023 RF250225	167889	202401	0.00	0.00	0.00	0.00 23S8	131.07-	131.07-RF
2023 RF250225	168510	202401	180.00-	0.00	0.00	0.00 23S8	180.00	0.00 RF
2023 RF250225	168510	202401	0.00	0.00	0.00	0.00 23S8	180.00-	180.00-RF
2023 RF250225	169157	202401	0.00	0.00	0.00	0.00 23S8	367.66-	367.66-RF
2023 RF250225	169157	202401	367.66-	0.00	0.00	0.00 23S8	367.66	0.00 RF
2023 RF250225	184165	202311	450.15-	0.00	0.00	0.00 23S8	450.15	0.00 RF
2023 RF250225	184165	202311	0.00	0.00	0.00	0.00 23S8	450.15-	450.15-RF
2023 864022825CHC	184228	202502	1,771.95-	0.00	442.99-	442.99-CERT25TX005	0.00	2,657.93-TR
2023 RF250225	184257	202401	0.00	0.00	0.00	0.00 23S8	315.67-	315.67-RF
2023 RF250225	184257	202401	315.67-	0.00	0.00	0.00 23S8	315.67	0.00 RF
2023 RF250225	184372	202401	0.00	0.00	0.00	0.00 23S8	316.29-	316.29-RF
2023 RF250225	184372	202401	316.29-	0.00	0.00	0.00 23S8	316.29	0.00 RF
2023 RF250225	218741	202409	335.02-	0.00	67.00-	80.41-23S8	482.43	0.00 RF
2023 RF250225	218741	202409	0.00	0.00	0.00	0.00 23S8	482.43-	482.43-RF

TAX COLLECTION SYSTEM
DEPOSIT DISTRIBUTION
REVERSALS DETAIL SCHEDULE
FROM: 02/01/2025 THRU 02/28/2025
JURISDICTION: 337 FRIENDWD CITY

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT CAT
2023 RF250225	219176	202401	0.00	0.00	0.00	0.00 23S8	125.18-	125.18-RF
2023 RF250225	219176	202401	125.18-	0.00	0.00	0.00 23S8	125.18	0.00 RF
2023 RF250225	288603	202401	0.00	0.00	0.00	0.00 23S8	679.90-	679.90-RF
2023 RF250225	288603	202401	679.90-	0.00	0.00	0.00 23S8	679.90	0.00 RF
2023 RF250225	394510	202401	0.00	0.00	0.00	0.00 23S8	147.27-	147.27-RF
2023 RF250225	394510	202401	147.27-	0.00	0.00	0.00 23S8	147.27	0.00 RF
2023 RF250225	420103	202311	0.00	0.00	0.00	0.00 23S8	2,334.77-	2,334.77-RF
2023 RF250225	420103	202311	2,334.77-	0.00	0.00	0.00 23S8	2,334.77	0.00 RF
2023 RF250225	424629	202404	1,048.75-	0.00	115.36-	0.00 23S8	1,164.11	0.00 RF
2023 RF250225	424629	202404	0.00	0.00	0.00	0.00 23S8	1,164.11-	1,164.11-RF
2023 RF250225	424629	202409	0.02-	0.00	0.00	0.00 23S8	0.02	0.00 RF
2023 RF250225	424629	202409	0.00	0.00	0.00	0.00 23S8	0.02-	0.02-RF
2023 RF250225	737561	202312	0.00	0.00	0.00	0.00 23S8	637.25-	637.25-RF
2023 RF250225	737561	202312	637.25-	0.00	0.00	0.00 23S8	637.25	0.00 RF
2023 RF250225	739997	202401	0.00	0.00	0.00	0.00 23S8	860.72-	860.72-RF
2023 RF250225	739997	202401	860.72-	0.00	0.00	0.00 23S8	860.72	0.00 RF
2023 TOTAL			10,644.56-	0.00	625.35-	523.40-	0.00	11,793.31-
2024 RF250210	1000420000007	202412	0.00	0.00	0.00	0.00 HK05	348.82-	348.82-RF
2024 RF250210	1000420000007	202412	348.82-	0.00	0.00	0.00 HK05	348.82	0.00 RF
2024 RF250224	1000460000009	202412	173.01-	0.00	0.00	0.00 HK06	173.01	0.00 RF
2024 RF250224	1000460000009	202412	0.00	0.00	0.00	0.00 HK06	173.01-	173.01-RF
2024 RF250225	1000460000019	202502	1,028.04-	0.00	71.96-	0.00 24HC	1,100.00	0.00 RF
2024 RF250225	1000460000019	202502	0.00	0.00	0.00	0.00 24HC	1,100.00-	1,100.00-RF
2024 RF250213	1004120000020	202502	678.88-	0.00	47.52-	0.00 24HC	726.40	0.00 RF
2024 RF250213	1004120000020	202502	0.00	0.00	0.00	0.00 24HC	726.40-	726.40-RF
2024 QR250228	1034960000030	202501	70.27-	0.00	0.00	0.00 HK05	0.00	70.27-TR
2024 RF250228	1034960000030	202501	70.27-	0.00	0.00	0.00 HK05	70.27	0.00 RF
2024 RF250228	1034960000030	202501	272.70-	0.00	0.00	0.00 HK05	272.70	0.00 RF
2024 RF250228	1034960000030	202501	0.00	0.00	0.00	0.00 HK05	272.70-	272.70-RF
2024 RF250228	1034960000030	202501	272.70-	0.00	0.00	0.00 HK05	272.70	0.00 RF
2024 RF250228	1034960000030	202501	0.00	0.00	0.00	0.00 HK05	272.70-	272.70-RF
2024 RF250228	1034960000030	202501	70.27	0.00	0.00	0.00 HK05	0.00	70.27 RF
2024 RF250228	1034960000030	202501	272.70-	0.00	0.00	0.00 HK05	272.70	0.00 RF
2024 RF250228	1034960000030	202501	0.00	0.00	0.00	0.00 HK05	272.70-	272.70-RF
2024 RF250228	1034960000030	202501	0.00	0.00	0.00	0.00 HK05	70.27-	70.27-RF
2024 RF250205	1035010000006	202501	81.04-	0.00	0.00	0.00 24HC	81.04	0.00 RF
2024 RF250205	1035010000006	202501	0.00	0.00	0.00	0.00 24HC	81.04-	81.04-RF
2024 RF250227	1035020000003	202502	79.94-	0.00	5.60-	0.00 24HC	85.54	0.00 RF
2024 RF250227	1035020000003	202502	0.00	0.00	0.00	0.00 24HC	85.54-	85.54-RF
2024 RF250210	1035030000001	202412	232.70-	0.00	0.00	0.00 HK05	232.70	0.00 RF
2024 RF250210	1035030000001	202412	0.00	0.00	0.00	0.00 HK05	232.70-	232.70-RF
2024 RF250205	1035030000020	202501	588.79-	0.00	0.00	0.00 24HC	588.79	0.00 RF

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TC298-M SELECTION: DEPOSIT

4781173

TAX COLLECTION SYSTEM
DEPOSIT DISTRIBUTION
REVERSALS DETAIL SCHEDULE
FROM: 02/01/2025 THRU 02/28/2025
JURISDICTION: 337 FRIENDWD CITY

PAGE: 409
INCLUDES AG ROLLBACK

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT CAT
2024 RF250205	1035030000020	202501	0.00	0.00	0.00	0.00 24HC	588.79-	588.79-RF
2024 RF250205	1043380000011	202501	200.00-	0.00	0.00	0.00 24HC	200.00	0.00 RF
2024 RF250205	1043380000011	202501	0.00	0.00	0.00	0.00 24HC	200.00-	200.00-RF
2024 RF250224	1043380000056	202412	0.00	0.00	0.00	0.00 HK06	295.21-	295.21-RF
2024 RF250224	1043380000056	202412	295.21-	0.00	0.00	0.00 HK06	295.21	0.00 RF
2024 RF250205	1050070000038	202501	0.00	0.00	0.00	0.00 24HC	312.52-	312.52-RF
2024 RF250205	1050070000038	202501	312.52-	0.00	0.00	0.00 24HC	312.52	0.00 RF
2024 951022425T	1050080000034	202411	177.77-	0.00	0.00	0.00 24HC	0.00	177.77-TR
2024 951022425T	1050080000034	202411	92.23-	0.00	0.00	0.00 24HC	0.00	92.23-TR
2024 RF250205	1050110000040	202501	455.04-	0.00	0.00	0.00 24HC	455.04	0.00 RF
2024 RF250205	1050110000040	202501	0.00	0.00	0.00	0.00 24HC	455.04-	455.04-RF
2024 RF250211	1050150000016	202501	800.00-	0.00	0.00	0.00 24HC2019645	800.00	0.00 RF
2024 RF250211	1050150000016	202501	0.00	0.00	0.00	0.00 24HC2019645	800.00-	800.00-RF
2024 RF250213	1063140000028	202502	0.00	0.00	0.00	0.00 24HC	329.58-	329.58-RF
2024 RF250213	1063140000028	202502	308.02-	0.00	21.56-	0.00 24HC	329.58	0.00 RF
2024 RF250227	1063230000004	202502	0.00	0.00	0.00	0.00 24HC	420.00-	420.00-RF
2024 RF250227	1063230000004	202502	392.52-	0.00	27.48-	0.00 24HC	420.00	0.00 RF
2024 864021125CHC	1084720000053	202501	960.77-	0.00	0.00	0.00 24HC	0.00	960.77-TR
2024 RF250225	1084720000053	202502	913.63-	0.00	63.95-	0.00 24HC	977.58	0.00 RF
2024 RF250225	1084720000053	202502	0.00	0.00	0.00	0.00 24HC	977.58-	977.58-RF
2024 RF250205	1084760000004	202501	0.00	0.00	0.00	0.00 24HC	311.83-	311.83-RF
2024 RF250205	1084760000004	202501	311.83-	0.00	0.00	0.00 24HC	311.83	0.00 RF
2024 RF250205	1084760000004	202501	0.00	0.00	0.00	0.00 24HC	103.02-	103.02-RF
2024 RF250205	1084760000004	202501	103.02-	0.00	0.00	0.00 24HC	103.02	0.00 RF
2024 RF250221	1098320000027	202502	0.00	0.00	0.00	0.00 HS03	2,995.15-	2,995.15-RF
2024 RF250221	1098320000027	202502	2,799.21-	0.00	195.94-	0.00 HS03	2,995.15	0.00 RF
2024 RF250210	1098320000032	202501	0.00	0.00	0.00	0.00 HK05	641.61-	641.61-RF
2024 RF250210	1098320000032	202501	641.61-	0.00	0.00	0.00 HK05	641.61	0.00 RF
2024 RF250210	1200270020003	202412	0.00	0.00	0.00	0.00 HK05	128.54-	128.54-RF
2024 RF250210	1200270020003	202412	128.54-	0.00	0.00	0.00 HK05	128.54	0.00 RF
2024 RF250224	1200270020016	202412	0.00	0.00	0.00	0.00 HK06	466.92-	466.92-RF
2024 RF250224	1200270020016	202412	466.92-	0.00	0.00	0.00 HK06	466.92	0.00 RF
2024 RF250213	1209130020007	202502	1,600.02-	0.00	112.00-	0.00 24HC	1,712.02	0.00 RF
2024 RF250213	1209130020007	202502	0.00	0.00	0.00	0.00 24HC	1,712.02-	1,712.02-RF
2024 RF250224	1254280070003	202412	0.00	0.00	0.00	0.00 HK06	64.27-	64.27-RF
2024 RF250224	1254280070003	202412	64.27-	0.00	0.00	0.00 HK06	64.27	0.00 RF
2024 RF250224	1254280090019	202412	1,182.35-	0.00	0.00	0.00 HK06	1,182.35	0.00 RF
2024 RF250224	1254280090019	202412	0.00	0.00	0.00	0.00 HK06	1,182.35-	1,182.35-RF
2024 RF250213	1277950050006	202502	0.00	0.00	0.00	0.00 24HC	2,895.03-	2,895.03-RF
2024 RF250213	1277950050006	202502	2,705.63-	0.00	189.40-	0.00 24HC	2,895.03	0.00 RF
2024 RF250210	1277950080013	202501	538.72-	0.00	0.00	0.00 HK05	538.72	0.00 RF
2024 RF250210	1277950080013	202501	0.00	0.00	0.00	0.00 HK05	538.72-	538.72-RF
2024 RF250213	1294700060023	202502	1,601.00-	0.00	112.07-	0.00 24HC	1,713.07	0.00 RF
2024 RF250213	1294700060023	202502	0.00	0.00	0.00	0.00 24HC	1,713.07-	1,713.07-RF
2024 RF250210	1351990010001	202412	565.59-	0.00	0.00	0.00 HK05	565.59	0.00 RF

TAX COLLECTION SYSTEM
DEPOSIT DISTRIBUTION
REVERSALS DETAIL SCHEDULE
FROM: 02/01/2025 THRU 02/28/2025
JURISDICTION: 337 FRIENDWD CITY

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT CAT
2024 RF250210	1351990010001	202412	0.00	0.00	0.00	0.00 HK05	565.59-	565.59-RF
2024 RF250210	1359270010001	202410	663.92-	0.00	0.00	0.00 HK05	663.92	0.00 RF
2024 RF250210	1359270010001	202410	0.00	0.00	0.00	0.00 HK05	663.92-	663.92-RF
2024 RF250224	1371900010004	202501	0.00	0.00	0.00	0.00 HK06	322.44-	322.44-RF
2024 RF250224	1371900010004	202501	322.44-	0.00	0.00	0.00 HK06	322.44	0.00 RF
2024 924020525CHC	167855	202501	1,725.00-	0.00	0.00	0.00 CERT	0.00	1,725.00-TR
2024 RF250225	167889	202501	0.00	0.00	0.00	0.00 24S8	128.97-	128.97-RF
2024 RF250225	167889	202501	128.97-	0.00	0.00	0.00 24S8	128.97	0.00 RF
2024 RF250225	167901	202412	6,941.32-	0.00	0.00	0.00 24S8	6,941.32	0.00 RF
2024 RF250225	167901	202412	0.00	0.00	0.00	0.00 24S8	6,941.32-	6,941.32-RF
2024 RF250205	168166	202501	266.59-	0.00	0.00	0.00 CERT	266.59	0.00 RF
2024 RF250205	168166	202501	0.00	0.00	0.00	0.00 CERT	266.59-	266.59-RF
2024 RF250205	168166	202501	30.33-	0.00	0.00	0.00 CERT	30.33	0.00 RF
2024 RF250205	168166	202501	0.00	0.00	0.00	0.00 CERT	30.33-	30.33-RF
2024 RF250207	168210	202501	340.86-	0.00	0.00	0.00 24S0	340.86	0.00 RF
2024 RF250207	168210	202501	0.00	0.00	0.00	0.00 24S0	340.86-	340.86-RF
2024 RF250225	168510	202412	0.00	0.00	0.00	0.00 24S8	194.67-	194.67-RF
2024 RF250225	168510	202412	194.67-	0.00	0.00	0.00 24S8	194.67	0.00 RF
2024 RF250210	168572	202501	0.00	0.00	0.00	0.00 24S0	1,257.71-	1,257.71-RF
2024 RF250210	168572	202501	1,257.71-	0.00	0.00	0.00 24S0	1,257.71	0.00 RF
2024 RF250225	168696	202502	65.47-	0.00	4.58-	0.00 CERT	70.05	0.00 RF
2024 RF250225	168696	202502	0.00	0.00	0.00	0.00 CERT	4.91-	4.91-RF
2024 RF250225	168696	202502	4.58-	0.00	0.33-	0.00 CERT	4.91	0.00 RF
2024 RF250225	168696	202502	0.00	0.00	0.00	0.00 CERT	70.05-	70.05-RF
2024 RF250214	168891	202502	1,794.42-	0.00	125.60-	0.00 CERT	1,920.02	0.00 RF
2024 RF250214	168891	202502	0.00	0.00	0.00	0.00 CERT	1,920.02-	1,920.02-RF
2024 RF250211	169147	202501	195.68-	0.00	0.00	0.00 CERT	195.68	0.00 RF
2024 RF250211	169147	202501	0.00	0.00	0.00	0.00 CERT	195.68-	195.68-RF
2024 RF250211	169147	202502	113.38-	0.00	7.93-	0.00 CERT	121.31	0.00 RF
2024 RF250211	169147	202502	0.00	0.00	0.00	0.00 CERT	121.31-	121.31-RF
2024 RF250225	169157	202412	0.00	0.00	0.00	0.00 24S8	365.76-	365.76-RF
2024 RF250225	169157	202412	365.76-	0.00	0.00	0.00 24S8	365.76	0.00 RF
2024 719022725CHC	184181	202502	1,692.41-	0.00	118.47-	0.00 24S0	0.00	1,810.88-TR
2024 864022825CHC	184228	202502	2,001.48-	0.00	140.10-	321.24-CERT25TX005	0.00	2,462.82-TR
2024 RF250225	184257	202412	0.00	0.00	0.00	0.00 24S8	331.74-	331.74-RF
2024 RF250225	184257	202412	331.74-	0.00	0.00	0.00 24S8	331.74	0.00 RF
2024 RF250225	184277	202412	0.00	0.00	0.00	0.00 24S8	313.64-	313.64-RF
2024 RF250225	184277	202412	313.64-	0.00	0.00	0.00 24S8	313.64	0.00 RF
2024 RF250225	184361	202502	207.71-	0.00	14.54-	0.00 CERT	222.25	0.00 RF
2024 RF250225	184361	202502	0.00	0.00	0.00	0.00 CERT	222.25-	222.25-RF
2024 RF250225	184372	202412	0.00	0.00	0.00	0.00 24S8	364.63-	364.63-RF
2024 RF250225	184372	202412	364.63-	0.00	0.00	0.00 24S8	364.63	0.00 RF
2024 RF250205	186282	202501	0.00	0.00	0.00	0.00 CERT	1,147.60-	1,147.60-RF
2024 RF250205	186282	202501	1,147.60-	0.00	0.00	0.00 CERT	1,147.60	0.00 RF
2024 RF250205	186283	202501	0.00	0.00	0.00	0.00 CERT	997.90-	997.90-RF

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2024 RF250205	186283	202501	997.90-	0.00	0.00	0.00 CERT	997.90	0.00 RF
2024 RF250211	200360	202501	0.00	0.00	0.00	0.00 CERT	517.98-	517.98-RF
2024 RF250211	200360	202501	517.98-	0.00	0.00	0.00 CERT	517.98	0.00 RF
2024 RF250225	200456	202501	0.00	0.00	0.00	0.00 24S8	670.87-	670.87-RF
2024 RF250225	200456	202501	670.87-	0.00	0.00	0.00 24S8	670.87	0.00 RF
2024 RF250207	200604	202501	0.00	0.00	0.00	0.00 CERT	1,289.41-	1,289.41-RF
2024 RF250207	200604	202501	1,289.41-	0.00	0.00	0.00 CERT	1,289.41	0.00 RF
2024 RF250205	200730	202501	1,128.14-	0.00	0.00	0.00 CERT	1,128.14	0.00 RF
2024 RF250205	200730	202501	0.00	0.00	0.00	0.00 CERT	1,128.14-	1,128.14-RF
2024 929021125T	200783	202502	1,790.50-	0.00	125.34-	0.00 CERT	0.00	1,915.84-TR
2024 RF250213	200785	202502	0.00	0.00	0.00	0.00 CERT	1,923.54-	1,923.54-RF
2024 RF250213	200785	202502	1,797.70-	0.00	125.84-	0.00 CERT	1,923.54	0.00 RF
2024 RF250213	200790	202502	1,459.47-	0.00	102.16-	0.00 CERT	1,561.63	0.00 RF
2024 RF250213	200790	202502	0.00	0.00	0.00	0.00 CERT	1,561.63-	1,561.63-RF
2024 RF250225	201176	202501	0.00	0.00	0.00	0.00 24S8	389.53-	389.53-RF
2024 RF250225	201176	202501	389.53-	0.00	0.00	0.00 24S8	389.53	0.00 RF
2024 RF250213	201279	202502	0.00	0.00	0.00	0.00 24S0	697.83-	697.83-RF
2024 RF250213	201279	202502	652.18-	0.00	45.65-	0.00 24S0	697.83	0.00 RF
2024 RF250225	201433	202501	0.00	0.00	0.00	0.00 24S8	15,425.16-	15,425.16-RF
2024 RF250225	201433	202501	15,425.16-	0.00	0.00	0.00 24S8	15,425.16	0.00 RF
2024 RF250225	201547	202412	0.00	0.00	0.00	0.00 24S8	509.98-	509.98-RF
2024 RF250225	201547	202412	509.98-	0.00	0.00	0.00 24S8	509.98	0.00 RF
2024 RF250225	201597	202501	0.00	0.00	0.00	0.00 24S8	649.57-	649.57-RF
2024 RF250225	201597	202501	649.57-	0.00	0.00	0.00 24S8	649.57	0.00 RF
2024 RF250221	201671	202502	125.34-	0.00	8.78-	0.00 CERT	134.12	0.00 RF
2024 RF250221	201671	202502	0.00	0.00	0.00	0.00 CERT	134.12-	134.12-RF
2024 RF250225	201999	202501	0.00	0.00	0.00	0.00 24S8	128.54-	128.54-RF
2024 RF250225	201999	202501	128.54-	0.00	0.00	0.00 24S8	128.54	0.00 RF
2024 RF250225	202320	202501	220.11-	0.00	0.00	0.00 24S8	220.11	0.00 RF
2024 RF250225	202320	202501	0.00	0.00	0.00	0.00 24S8	220.11-	220.11-RF
2024 RF250207	202360	202501	421.68-	0.00	0.00	0.00 CERT	421.68	0.00 RF
2024 RF250207	202360	202501	0.00	0.00	0.00	0.00 CERT	421.68-	421.68-RF
2024 RF250205	202419	202501	0.00	0.00	0.00	0.00 CERT19TX064	412.47-	412.47-RF
2024 RF250205	202419	202501	412.47-	0.00	0.00	0.00 CERT19TX064	412.47	0.00 RF
2024 RF250205	202502	202501	357.27-	0.00	0.00	0.00 24S0	357.27	0.00 RF
2024 RF250205	202502	202501	0.00	0.00	0.00	0.00 24S0	357.27-	357.27-RF
2024 RF250225	202622	202501	0.00	0.00	0.00	0.00 24S8	128.54-	128.54-RF
2024 RF250225	202622	202501	128.54-	0.00	0.00	0.00 24S8	128.54	0.00 RF
2024 864020725CHC	202741	202501	648.89-	0.00	0.00	0.00 CERT	0.00	648.89-TR
2024 RF250225	202747	202502	0.00	0.00	0.00	0.00 CERT	1,120.52-	1,120.52-RF
2024 RF250225	202747	202502	1,047.21-	0.00	73.31-	0.00 CERT	1,120.52	0.00 RF
2024 RF250225	202763	202410	128.54-	0.00	0.00	0.00 24S8	128.54	0.00 RF
2024 RF250225	202763	202410	0.00	0.00	0.00	0.00 24S8	128.54-	128.54-RF
2024 RF250213	203115	202502	0.00	0.00	0.00	0.00 CERT	1,180.53-	1,180.53-RF
2024 RF250213	203115	202502	1,103.29-	0.00	77.24-	0.00 CERT	1,180.53	0.00 RF

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2024 RF250205	203216	202501	0.00	0.00	0.00	0.00 CERT	36.40-	36.40-RF
2024 RF250205	203216	202501	36.40-	0.00	0.00	0.00 CERT	36.40	0.00 RF
2024 RF250205	203216	202501	0.00	0.00	0.00	0.00 CERT	266.59-	266.59-RF
2024 RF250205	203216	202501	266.59-	0.00	0.00	0.00 CERT	266.59	0.00 RF
2024 RF250213	218991	202502	87.86-	0.00	6.15-	0.00 CERT	94.01	0.00 RF
2024 RF250213	218991	202502	0.00	0.00	0.00	0.00 CERT	94.01-	94.01-RF
2024 RF250213	218991	202502	69.53-	0.00	4.87-	0.00 CERT	74.40	0.00 RF
2024 RF250213	218991	202502	0.00	0.00	0.00	0.00 CERT	74.40-	74.40-RF
2024 RF250213	218991	202502	1,209.14-	0.00	84.65-	0.00 CERT	1,293.79	0.00 RF
2024 RF250213	218991	202502	0.00	0.00	0.00	0.00 CERT	1,293.79-	1,293.79-RF
2024 719021125PHC	219090	202501	1,078.29-	0.00	0.00	0.00 CERT	0.00	1,078.29-TR
2024 RF250206	219096	202502	0.00	0.00	0.00	0.00 CERT	1,059.40-	1,059.40-RF
2024 RF250206	219096	202502	990.09-	0.00	69.31-	0.00 CERT	1,059.40	0.00 RF
2024 RF250225	219176	202412	0.00	0.00	0.00	0.00 24S8	167.60-	167.60-RF
2024 RF250225	219176	202412	167.60-	0.00	0.00	0.00 24S8	167.60	0.00 RF
2024 929021125T	219279	202502	1,417.11-	0.00	99.20-	0.00 CERT	0.00	1,516.31-TR
2024 RF250220	231834	202502	0.00	0.00	0.00	0.00 CERT	2,150.14-	2,150.14-RF
2024 RF250220	231834	202502	2,009.48-	0.00	140.66-	0.00 CERT	2,150.14	0.00 RF
2024 864020725CHC	231953	202501	966.44-	0.00	0.00	0.00 CERT	0.00	966.44-TR
2024 RF250221	231953	202502	0.00	0.00	0.00	0.00 CERT	983.35-	983.35-RF
2024 RF250221	231953	202502	919.02-	0.00	64.33-	0.00 CERT	983.35	0.00 RF
2024 RF250205	288431	202501	0.00	0.00	0.00	0.00 24S8	2,262.80-	2,262.80-RF
2024 RF250205	288431	202501	2,262.80-	0.00	0.00	0.00 24S8	2,262.80	0.00 RF
2024 RF250221	288722	202502	0.00	0.00	0.00	0.00 CERT	1,270.29-	1,270.29-RF
2024 RF250221	288722	202502	1,187.19-	0.00	83.10-	0.00 CERT	1,270.29	0.00 RF
2024 RF250225	290491	202502	0.00	0.00	0.00	0.00 CERT	1,518.52-	1,518.52-RF
2024 RF250225	290491	202502	1,419.17-	0.00	99.35-	0.00 CERT	1,518.52	0.00 RF
2024 RF250225	292403	202501	0.00	0.00	0.00	0.00 24S8	29.00-	29.00-RF
2024 RF250225	292403	202501	29.00-	0.00	0.00	0.00 24S8	29.00	0.00 RF
2024 719020625CHC	293530	202501	3,119.84-	0.00	0.00	0.00 CERT	0.00	3,119.84-TR
2024 RF250205	293561	202501	278.04-	0.00	0.00	0.00 CERT	278.04	0.00 RF
2024 RF250205	293561	202501	0.00	0.00	0.00	0.00 CERT	278.04-	278.04-RF
2024 RF250211	306872	202501	0.00	0.00	0.00	0.00 CERT	229.10-	229.10-RF
2024 RF250211	306872	202407	3.49-	0.00	0.00	0.00 CERT	3.49	0.00 RF
2024 RF250211	306872	202407	0.00	0.00	0.00	0.00 CERT	3.49-	3.49-RF
2024 RF250211	306872	202501	229.10-	0.00	0.00	0.00 CERT	229.10	0.00 RF
2024 RF250205	307582	202501	0.00	0.00	0.00	0.00 CERT24-TX-0	203.06-	203.06-RF
2024 RF250205	307582	202501	203.06-	0.00	0.00	0.00 CERT24-TX-0	203.06	0.00 RF
2024 RF250206	308573	202501	1,350.81-	0.00	0.00	0.00 CERT	1,350.81	0.00 RF
2024 RF250206	308573	202501	0.00	0.00	0.00	0.00 CERT	1,350.81-	1,350.81-RF
2024 RF250213	310849	202502	0.00	0.00	0.00	0.00 CERT	1,793.06-	1,793.06-RF
2024 RF250213	310849	202502	1,675.76-	0.00	117.30-	0.00 CERT	1,793.06	0.00 RF
2024 RF250203	310867	202501	499.73-	0.00	0.00	0.00 CERT	499.73	0.00 RF
2024 RF250203	310867	202501	0.00	0.00	0.00	0.00 CERT	499.73-	499.73-RF
2024 RF250207	310932	202501	2,003.43-	0.00	0.00	0.00 CERT	2,003.43	0.00 RF

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2024 RF250207	310932	202501	0.00	0.00	0.00	0.00 CERT	2,003.43-	2,003.43-RF
2024 RF250214	310942	202502	580.61-	0.00	40.65-	0.00 CERT	621.26	0.00 RF
2024 RF250214	310942	202502	0.00	0.00	0.00	0.00 CERT	621.26-	621.26-RF
2024 RF250225	351226	202412	1,693.35-	0.00	0.00	0.00 24S8	1,693.35	0.00 RF
2024 RF250225	351226	202412	0.00	0.00	0.00	0.00 24S8	1,693.35-	1,693.35-RF
2024 RF250225	361162	202501	730.12-	0.00	0.00	0.00 24S8	730.12	0.00 RF
2024 RF250225	361162	202501	0.00	0.00	0.00	0.00 24S8	730.12-	730.12-RF
2024 RF250228	361168	202502	0.00	0.00	0.00	0.00 CERT	33,480.61-	33,480.61-RF
2024 RF250228	361168	202502	31,290.28-	0.00	2,190.33-	0.00 CERT	33,480.61	0.00 RF
2024 RF250210	361895	202501	0.00	0.00	0.00	0.00 CERT	656.64-	656.64-RF
2024 RF250210	361895	202501	656.64-	0.00	0.00	0.00 CERT	656.64	0.00 RF
2024 RF250210	361922	202501	0.00	0.00	0.00	0.00 CERT	638.91-	638.91-RF
2024 RF250210	361922	202501	638.91-	0.00	0.00	0.00 CERT	638.91	0.00 RF
2024 864020725CHC	366132	202501	2,425.48-	0.00	0.00	0.00 CERT	0.00	2,425.48-TR
2024 CP250214	366427	202501	1,511.06-	0.00	0.00	0.00 CERT	0.00	1,511.06-TR
2024 719020725PHC	377203	202501	8,998.01-	0.00	0.00	0.00 24S6	0.00	8,998.01-RI
2024 RF250211	377203	202502	8,395.18-	0.00	587.66-	0.00 24S6	8,982.84	0.00 RF
2024 RF250211	377203	202502	0.00	0.00	0.00	0.00 24S6	8,982.84-	8,982.84-RF
2024 RF250225	380888	202412	250.99-	0.00	0.00	0.00 24S8	250.99	0.00 RF
2024 RF250225	380888	202412	0.00	0.00	0.00	0.00 24S8	250.99-	250.99-RF
2024 RF250205	387475	202501	367.00-	0.00	0.00	0.00 CERT	367.00	0.00 RF
2024 RF250205	387475	202501	0.00	0.00	0.00	0.00 CERT	367.00-	367.00-RF
2024 RF250213	387546	202502	0.00	0.00	0.00	0.00 CERT	2,559.30-	2,559.30-RF
2024 RF250213	387546	202502	2,391.86-	0.00	167.44-	0.00 CERT	2,559.30	0.00 RF
2024 RF250225	394502	202502	0.00	0.00	0.00	0.00 CERT	527.77-	527.77-RF
2024 RF250225	394502	202502	493.24-	0.00	34.53-	0.00 CERT	527.77	0.00 RF
2024 RF250225	394510	202412	1,964.77-	0.00	0.00	0.00 24S8	1,964.77	0.00 RF
2024 RF250225	394510	202412	0.00	0.00	0.00	0.00 24S8	1,964.77-	1,964.77-RF
2024 RF250205	397557	202501	0.00	0.00	0.00	0.00 24S0	1,558.76-	1,558.76-RF
2024 RF250205	397557	202501	1,558.76-	0.00	0.00	0.00 24S0	1,558.76	0.00 RF
2024 RF250205	400935	202501	626.92-	0.00	0.00	0.00 CERT	626.92	0.00 RF
2024 RF250205	400935	202501	0.00	0.00	0.00	0.00 CERT	626.92-	626.92-RF
2024 864020725CHC	400992	202501	1,101.85-	0.00	0.00	0.00 CERT	0.00	1,101.85-TR
2024 CP250213	401013	202501	2,332.16-	0.00	0.00	0.00 CERT	0.00	2,332.16-TR
2024 RF250225	401107	202501	0.00	0.00	0.00	0.00 24S8	272.00-	272.00-RF
2024 RF250225	401107	202501	272.00-	0.00	0.00	0.00 24S8	272.00	0.00 RF
2024 RF250205	405239	202502	0.00	0.00	0.00	0.00 CERT	3,279.19-	3,279.19-RF
2024 RF250205	405239	202502	3,064.66-	0.00	214.53-	0.00 CERT	3,279.19	0.00 RF
2024 RF250225	407353	202501	619.73-	0.00	0.00	0.00 24S8	619.73	0.00 RF
2024 RF250225	407353	202501	0.00	0.00	0.00	0.00 24S8	619.73-	619.73-RF
2024 RF250213	407389	202408	8.72-	0.00	0.00	0.00 CERT	8.72	0.00 RF
2024 RF250213	407389	202408	0.00	0.00	0.00	0.00 CERT	8.72-	8.72-RF
2024 RF250213	407389	202502	1,233.25-	0.00	86.33-	0.00 CERT	1,319.58	0.00 RF
2024 RF250213	407389	202502	0.00	0.00	0.00	0.00 CERT	1,319.58-	1,319.58-RF
2024 RF250212	412046	202501	0.00	0.00	0.00	0.00 CERT	252.08-	252.08-RF

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DEPOSIT DISTRIBUTION
REVERSALS DETAIL SCHEDULE
FROM: 02/01/2025 THRU 02/28/2025
JURISDICTION: 337 FRIENDWD CITY

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT CAT
2024 RF250212	412046	202501	252.08-	0.00	0.00	0.00 CERT	252.08	0.00 RF
2024 RF250228	412738	202502	0.00	0.00	0.00	0.00 CERT	752.01-	752.01-RF
2024 RF250228	412738	202502	702.81-	0.00	49.20-	0.00 CERT	752.01	0.00 RF
2024 RF250225	412991	202412	773.85-	0.00	0.00	0.00 24S8	773.85	0.00 RF
2024 RF250225	412991	202412	0.00	0.00	0.00	0.00 24S8	773.85-	773.85-RF
2024 RF250213	414483	202502	0.00	0.00	0.00	0.00 CERT	3,088.96-	3,088.96-RF
2024 RF250213	414483	202502	2,886.88-	0.00	202.08-	0.00 CERT	3,088.96	0.00 RF
2024 RF250225	414771	202501	0.00	0.00	0.00	0.00 24S8	491.20-	491.20-RF
2024 RF250225	414771	202501	491.20-	0.00	0.00	0.00 24S8	491.20	0.00 RF
2024 RF250225	416344	202412	0.00	0.00	0.00	0.00 24S8	1,712.19-	1,712.19-RF
2024 RF250225	416344	202412	1,712.19-	0.00	0.00	0.00 24S8	1,712.19	0.00 RF
2024 RF250225	420103	202412	0.00	0.00	0.00	0.00 24S8	2,564.11-	2,564.11-RF
2024 RF250225	420103	202412	2,564.11-	0.00	0.00	0.00 24S8	2,564.11	0.00 RF
2024 RF250213	420166	202502	0.00	0.00	0.00	0.00 CERT	2,208.18-	2,208.18-RF
2024 RF250213	420166	202502	2,063.72-	0.00	144.46-	0.00 CERT	2,208.18	0.00 RF
2024 719020625CHC	424612	202501	2,156.44-	0.00	0.00	0.00 CERT	0.00	2,156.44-TR
2024 RF250225	424630	202412	682.49-	0.00	0.00	0.00 24S8	682.49	0.00 RF
2024 RF250225	424630	202412	0.00	0.00	0.00	0.00 24S8	682.49-	682.49-RF
2024 RF250225	508802	202412	741.88-	0.00	0.00	0.00 CERT	741.88	0.00 RF
2024 RF250225	508802	202412	0.00	0.00	0.00	0.00 CERT	741.88-	741.88-RF
2024 RF250225	508802	202502	704.62-	0.00	49.32-	0.00 CERT	753.94	0.00 RF
2024 RF250225	508802	202502	0.00	0.00	0.00	0.00 CERT	753.94-	753.94-RF
2024 864020725CHC	511200	202501	2,471.92-	0.00	0.00	0.00 CERT	0.00	2,471.92-TR
2024 RF250227	516088	202502	2,671.54-	0.00	187.01-	0.00 CERT	2,858.55	0.00 RF
2024 RF250227	516088	202502	0.00	0.00	0.00	0.00 CERT	2,858.55-	2,858.55-RF
2024 RF250205	516180	202501	0.00	0.00	0.00	0.00 CERT	297.86-	297.86-RF
2024 RF250205	516180	202501	297.86-	0.00	0.00	0.00 CERT	297.86	0.00 RF
2024 RF250205	516180	202407	0.00	0.00	0.00	0.00 CERT	0.01-	0.01-RF
2024 RF250205	516180	202407	0.01-	0.00	0.00	0.00 CERT	0.01	0.00 RF
2024 RF250220	516854	202502	0.00	0.00	0.00	0.00 CERT	3,739.63-	3,739.63-RF
2024 RF250220	516854	202502	3,494.99-	0.00	244.64-	0.00 CERT	3,739.63	0.00 RF
2024 RF250225	524699	202501	203.61-	0.00	0.00	0.00 24S8	203.61	0.00 RF
2024 RF250225	524699	202501	0.00	0.00	0.00	0.00 24S8	203.61-	203.61-RF
2024 RF250225	524701	202412	0.00	0.00	0.00	0.00 24S8	124.50-	124.50-RF
2024 RF250225	524701	202412	124.50-	0.00	0.00	0.00 24S8	124.50	0.00 RF
2024 RF250225	610467	202412	0.00	0.00	0.00	0.00 24S8	258.37-	258.37-RF
2024 RF250225	610467	202412	258.37-	0.00	0.00	0.00 24S8	258.37	0.00 RF
2024 864020425CHC	610658	202501	2,999.06-	0.00	0.00	0.00 24S0	0.00	2,999.06-TR
2024 RF250207	610658	202501	0.00	0.00	0.00	0.00 24S0	2,983.90-	2,983.90-RF
2024 RF250207	610658	202501	2,983.90-	0.00	0.00	0.00 24S0	2,983.90	0.00 RF
2024 RF250225	614419	202501	0.00	0.00	0.00	0.00 24S8	8,510.32-	8,510.32-RF
2024 RF250225	614419	202501	8,510.32-	0.00	0.00	0.00 24S8	8,510.32	0.00 RF
2024 RF250225	725808	202501	0.00	0.00	0.00	0.00 24S8	3.38-	3.38-RF
2024 RF250225	725808	202501	3.38-	0.00	0.00	0.00 24S8	3.38	0.00 RF
2024 RF250227	733674	202502	123.50-	0.00	8.64-	0.00 24S0	132.14	0.00 RF

TAX COLLECTION SYSTEM
DEPOSIT DISTRIBUTION
REVERSALS DETAIL SCHEDULE
FROM: 02/01/2025 THRU 02/28/2025
JURISDICTION: 337 FRIENDWD CITY

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT CAT
2024 RF250227	733674	202502	0.00	0.00	0.00	0.00 24S0	132.14-	132.14-RF
2024 RF250225	733956	202501	785.62-	0.00	0.00	0.00 24S8	785.62	0.00 RF
2024 RF250225	733956	202501	0.00	0.00	0.00	0.00 24S8	785.62-	785.62-RF
2024 RF250225	734003	202412	414.53-	0.00	0.00	0.00 24S8	414.53	0.00 RF
2024 RF250225	734003	202412	0.00	0.00	0.00	0.00 24S8	414.53-	414.53-RF
2024 929022725T	736975	202502	5.81-	0.00	0.41-	0.00 CERT	0.00	6.22-TR
2024 RF250225	737561	202501	1,181.98-	0.00	0.00	0.00 24S8	1,181.98	0.00 RF
2024 RF250225	737561	202501	0.00	0.00	0.00	0.00 24S8	1,181.98-	1,181.98-RF
2024 864021125CHC	737563	202501	7,404.08-	0.00	0.00	0.00 CERT	0.00	7,404.08-TR
2024 RF250213	737563	202502	0.00	0.00	0.00	0.00 CERT	7,533.65-	7,533.65-RF
2024 RF250213	737563	202502	7,040.79-	0.00	492.86-	0.00 CERT	7,533.65	0.00 RF
2024 RF250205	738069	202502	509.47-	0.00	35.66-	0.00 24S0	545.13	0.00 RF
2024 RF250205	738069	202502	0.00	0.00	0.00	0.00 24S0	545.13-	545.13-RF
2024 RF250225	738587	202502	1,972.06-	0.00	138.04-	0.00 CERT	2,110.10	0.00 RF
2024 RF250225	739997	202502	0.00	0.00	0.00	0.00 CERT	2,110.10-	2,110.10-RF
2024 RF250225	739997	202412	0.00	0.00	0.00	0.00 24S8	931.55-	931.55-RF
2024 RF250225	739997	202412	931.55-	0.00	0.00	0.00 24S8	931.55	0.00 RF
2024 RF250214	740751	202502	0.00	0.00	0.00	0.00 CERT	97.69-	97.69-RF
2024 RF250214	740751	202502	91.29-	0.00	6.40-	0.00 CERT	97.69	0.00 RF
2024 RF250225	742292	202501	0.00	0.00	0.00	0.00 24S8	33.24-	33.24-RF
2024 RF250225	742292	202501	33.24-	0.00	0.00	0.00 24S8	33.24	0.00 RF
2024 719020625CHC	742319	202501	322.33-	0.00	0.00	0.00 CERT	0.00	322.33-TR
2024 RF250225	742348	202410	0.00	0.00	0.00	0.00 24S8	11.11-	11.11-RF
2024 RF250225	742348	202410	11.11-	0.00	0.00	0.00 24S8	11.11	0.00 RF
2024 RF250225	742373	202501	0.00	0.00	0.00	0.00 24S8	610.47-	610.47-RF
2024 RF250225	742373	202501	610.47-	0.00	0.00	0.00 24S8	610.47	0.00 RF
2024 RF250225	742376	202412	428.23-	0.00	0.00	0.00 24S8	428.23	0.00 RF
2024 RF250225	742376	202412	0.00	0.00	0.00	0.00 24S8	428.23-	428.23-RF
2024 RF250207	742379	202502	1,993.66-	0.00	139.55-	0.00 CERT	2,133.21	0.00 RF
2024 RF250207	742379	202502	0.00	0.00	0.00	0.00 CERT	2,133.21-	2,133.21-RF
2024 RF250227	742380	202502	0.00	0.00	0.00	0.00 24S0	489.54-	489.54-RF
2024 RF250227	742380	202502	457.52-	0.00	32.02-	0.00 24S0	489.54	0.00 RF
2024 RF250225	747774	202410	0.00	0.00	0.00	0.00 24S8	19.78-	19.78-RF
2024 RF250225	747774	202410	19.78-	0.00	0.00	0.00 24S8	19.78	0.00 RF
2024 RF250225	747789	202412	19.58-	0.00	0.00	0.00 24S8	19.58	0.00 RF
2024 RF250225	747789	202412	0.00	0.00	0.00	0.00 24S8	19.58-	19.58-RF
2024 RF250225	747807	202411	683.34-	0.00	0.00	0.00 24S8	683.34	0.00 RF
2024 RF250225	747807	202411	0.00	0.00	0.00	0.00 24S8	683.34-	683.34-RF
2024 RF250225	747820	202410	0.00	0.00	0.00	0.00 24S8	166.51-	166.51-RF
2024 RF250225	747820	202410	166.51-	0.00	0.00	0.00 24S8	166.51	0.00 RF
2024 RF250225	751192	202412	17.94-	0.00	0.00	0.00 24S8	17.94	0.00 RF
2024 RF250225	751192	202412	0.00	0.00	0.00	0.00 24S8	17.94-	17.94-RF
2024 RF250225	751195	202412	0.00	0.00	0.00	0.00 24S8	63.88-	63.88-RF
2024 RF250225	751195	202412	63.88-	0.00	0.00	0.00 24S8	63.88	0.00 RF
2024 RF250225	751249	202412	128.58-	0.00	0.00	0.00 24S8	128.58	0.00 RF

TAX COLLECTION SYSTEM
 DEPOSIT DISTRIBUTION
 REVERSALS DETAIL SCHEDULE
 FROM: 02/01/2025 THRU 02/28/2025
 JURISDICTION: 337 FRIENDWD CITY

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT CAT
2024 RF250225	751249	202412	0.00	0.00	0.00	0.00 24S8	128.58-	128.58-RF
2024 RF250225	757536	202412	25.71-	0.00	0.00	0.00 24S8	25.71	0.00 RF
2024 RF250225	757536	202412	0.00	0.00	0.00	0.00 24S8	25.71-	25.71-RF
2024 TOTAL			236,065.40-	0.00	7,638.03-	321.24-	0.00	244,024.67-
YEAR 2022								
REFUNDS			14,999.29-	0.00	21.58-	0.00	0.00	15,020.87-
RETURNED ITEMS			0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS/REVERSALS			0.00	0.00	0.00	0.00	0.00	0.00
TOTAL			14,999.29-	0.00	21.58-	0.00	0.00	15,020.87-
YEAR 2023								
REFUNDS			8,872.61-	0.00	182.36-	80.41-	0.00	9,135.38-
RETURNED ITEMS			0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS/REVERSALS			1,771.95-	0.00	442.99-	442.99-	0.00	2,657.93-
TOTAL			10,644.56-	0.00	625.35-	523.40-	0.00	11,793.31-
YEAR 2024								
REFUNDS			188,596.20-	0.00	7,154.51-	0.00	0.00	195,750.71-
RETURNED ITEMS			8,998.01-	0.00	0.00	0.00	0.00	8,998.01-
TRANSFERS/REVERSALS			38,471.19-	0.00	483.52-	321.24-	0.00	39,275.95-
TOTAL			236,065.40-	0.00	7,638.03-	321.24-	0.00	244,024.67-
ALL YEARS								
REFUNDS			212,468.10-	0.00	7,358.45-	80.41-	0.00	219,906.96-
RETURNED ITEMS			8,998.01-	0.00	0.00	0.00	0.00	8,998.01-
TRANSFERS/REVERSALS			40,243.14-	0.00	926.51-	764.23-	0.00	41,933.88-
TOTAL			261,709.25-	0.00	8,284.96-	844.64-	0.00	270,838.85-

TAX COLLECTION SYSTEM
 DEPOSIT DISTRIBUTION
 SUMMARY OF PAYMENTS AND REVERSALS
 FROM: 02/01/2025 THRU 02/28/2025
 JURISDICTION: 337 FRIENDWD CITY

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT
2016 TOTAL			56.50	0.00	61.60	23.62	0.00	141.72
2017 TOTAL			3.27	0.00	0.00	0.00	0.00	3.27
2018 TOTAL			3.69	0.00	0.00	0.00	0.00	3.69
2019 TOTAL			6.73	0.00	0.00	0.00	0.00	6.73
2020 TOTAL			9.04	0.00	0.00	0.00	0.00	9.04
2021 TOTAL			95.38	0.00	42.43	27.05	0.00	164.86
2022 TOTAL			831.45	0.00	229.72	211.65	0.00	1,272.82
2023 TOTAL			18,728.19	0.00	4,331.97	4,337.03	0.00	27,397.19
2024 TOTAL			3,070,883.18	0.00	39,451.02	928.72	0.00	3,111,262.92
TOTAL PAYMENTS			3,090,617.43	0.00	44,116.74	5,528.07	0.00	3,140,262.24
2022 TOTAL			14,999.29-	0.00	21.58-	0.00	0.00	15,020.87-
2023 TOTAL			10,644.56-	0.00	625.35-	523.40-	0.00	11,793.31-
2024 TOTAL			236,065.40-	0.00	7,638.03-	321.24-	0.00	244,024.67-
TOTAL REVERSALS			261,709.25-	0.00	8,284.96-	844.64-	0.00	270,838.85-
TOTAL FOR UNIT			2,828,908.18	0.00	35,831.78	4,683.43	0.00	2,869,423.39

TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 02/01/2025 TO 02/28/2025

FISCAL START: 08/01/2024 END: 07/31/2025 JURISDICTION: 0337 FRIENDWD CITY

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
CURRENT YEAR	5,617,453,464	236,922,601	5,854,376,065	0 00.514172	27,935,107.48	16,120

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
2024	26,749,105.58	47,370.30-	1,186,001.90	2,834,817.78	26,363,954.37	1,571,153.11	94.38	0.00
2023	305,039.31	6,128.25-	137,631.11-	8,083.63	71,699.53	95,708.67	42.83	0.00
2022	55,054.51	14,414.45-	42,825.22-	14,167.84-	30,499.42-	42,728.71	49.40-	0.00
2021	31,053.08	470.42	430.83	95.38	1,862.59	29,621.32	5.92	0.00
2020	21,493.73	28.94-	353.33-	9.04	544.20	20,596.20	2.57	0.00
2019	16,049.82	.00	68.26-	6.73	404.27	15,577.29	2.53	0.00
2018	12,965.90	.00	0.00	3.69	307.07	12,658.83	2.37	0.00
2017	11,756.98	.00	0.00	3.27	16.07	11,740.91	.14	0.00
2016	10,199.74	.00	0.00	56.50	118.74	10,081.00	1.16	0.00
2015	9,922.71	.00	0.00	0.00	0.00	9,922.71		0.00
2014	11,057.05	.00	0.00	0.00	22.89	11,034.16	.21	0.00
2013	6,629.71	.00	0.00	0.00	0.00	6,629.71		0.00
2012	5,780.38	.00	0.00	0.00	0.00	5,780.38		0.00
2011	5,873.46	.00	0.00	0.00	0.00	5,873.46		0.00
2010	3,597.62	.00	0.00	0.00	0.00	3,597.62		0.00
2009	5,155.54	.00	0.00	0.00	0.00	5,155.54		0.00
2008	4,279.59	.00	0.00	0.00	0.00	4,279.59		0.00
2007	1,319.37	.00	0.00	0.00	0.00	1,319.37		0.00
2006	2,437.90	.00	0.00	0.00	0.00	2,437.90		0.00
2005	1,170.61	.00	0.00	0.00	0.00	1,170.61		0.00
2004	640.47	.00	0.00	0.00	0.00	640.47		0.00
2003	1,034.56	.00	0.00	0.00	0.00	1,034.56		0.00
****	27,271,617.62	67,471.52-	1,005,554.81	2,828,908.18	26,408,430.31	1,868,742.12		0.00
CURR	26,749,105.58	47,370.30-	1,186,001.90	2,834,817.78	26,363,954.37	1,571,153.11		0.00
DELQ	522,512.04	20,101.22-	180,447.09-	5,909.60-	44,475.94	297,589.01		0.00

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ALL PROPERTY

TAX COLLECTION SYSTEM
SUPPLEMENTAL / ADJUSTMENT CONTROL TOTALS
FOR TAX YEAR: 2024
JURISDICTION: 0337 FRIENDWD CITY

PAGE: 229
INCLUDES AG ROLLBACK

	CERTIFIED ROLL	ROLL AS OF 08/01/2024	SUPPLEMENTALS THIS PERIOD	ADJUSTMENTS THIS PERIOD	NET CHANGE THIS PERIOD	ROLL AS OF 02/28/2025
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LAND VALUE	7,686,327,908	7,686,327,908	98,376,096	8,103,030-	90,273,066	7,776,600,974
AG EXCLUSION	36,196,207	36,196,207	17,486,544	4,640,280-	12,846,264	49,042,471
IMPROVEMENTS	1,020,792,976	1,020,792,976	261,819,014	27,178,879-	234,640,135	1,255,433,111
APPRAISED VALUE	7,686,327,908	7,686,327,908	360,195,110	35,281,909-	324,913,201	8,011,241,109
EXEMPTIONS	2,032,678,237	2,032,678,237	83,745,479	8,885,401	87,990,600	2,120,668,837
TAXABLE VALUE	5,617,453,464	5,617,453,464	276,449,631	39,527,030-	236,922,601	5,854,376,065
LEVY	26,749,105.58	26,749,105.58	1,903,466.47	717,464.57-	1,186,001.90	27,935,107.48
UNCOLLECTIBLE	.00	.00	.00	.00	.00	.00
RECEIVABLE					.00	
EXEMPTION COUNTS:						
HOMESTEADS	10,666	10,666	366	152	522	11,188
OVER 65	3,772	3,772	82	44	126	3,898
DISABLED	190	190	3	1	4	194
VETERAN	268	268	15	0	17	285
TOTAL EXEMPT	86	86	0	0	0	86

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ALL PROPERTY

TAX COLLECTION SYSTEM
SUPPLEMENTAL / ADJUSTMENT CONTROL TOTALS
FOR TAX YEAR: 2023
JURISDICTION: 0337 FRIENDWD CITY

PAGE: 230
INCLUDES AG ROLLBACK

	CERTIFIED ROLL	ROLL AS OF 08/01/2024	SUPPLEMENTALS THIS PERIOD	ADJUSTMENTS THIS PERIOD	NET CHANGE THIS PERIOD	ROLL AS OF 02/28/2025
LAND VALUE	7,378,007,830	7,378,007,830	0	552,172-	552,172-	7,377,455,658
AG EXCLUSION	32,425,077	32,425,077	0	0	0	32,425,077
IMPROVEMENTS	942,980,218	942,980,218	104,891	19,657,599-	19,552,708-	923,427,510
APPRAISED VALUE	7,378,007,830	7,378,007,830	104,891	20,209,771-	20,104,880-	7,357,902,950
EXEMPTIONS	2,071,397,163	2,071,397,163	0	7,831,562	7,831,562	2,079,228,725
TAXABLE VALUE	5,274,185,590	5,274,185,590	104,891	28,041,333-	27,936,442-	5,246,249,148
LEVY	305,039.31	305,039.31	577.74	138,208.85-	137,631.11-	167,408.20
UNCOLLECTIBLE	.00	.00	.00	.00	.00	.00
RECEIVABLE					.00	
EXEMPTION COUNTS:						
HOMESTEADS	10,427	10,427	0	70	70	10,497
OVER 65	3,603	3,603	0	12	12	3,615
DISABLED	178	178	0	2	2	180
VETERAN	259	259	0	3	3	262
TOTAL EXEMPT	88	88	0	0	0	88

ALL PROPERTY

TAX COLLECTION SYSTEM
SUPPLEMENTAL / ADJUSTMENT CONTROL TOTALS
FOR TAX YEAR: 2022
JURISDICTION: 0337 FRIENDWD CITY

	CERTIFIED ROLL	ROLL AS OF 08/01/2024	SUPPLEMENTALS THIS PERIOD	ADJUSTMENTS THIS PERIOD	NET CHANGE THIS PERIOD	ROLL AS OF 02/28/2025
LAND VALUE	6,593,325,295	6,593,325,295	0	118,992-	118,992-	6,593,206,303
AG EXCLUSION	32,486,183	32,486,183	0	0	0	32,486,183
IMPROVEMENTS	873,775,097	873,775,097	157,678	6,063,838-	5,906,160-	867,868,937
APPRAISED VALUE	6,593,325,295	6,593,325,295	157,678	6,182,830-	6,025,152-	6,587,300,143
EXEMPTIONS	1,782,152,718	1,782,152,718	0	2,964,566	2,964,566	1,785,117,284
TAXABLE VALUE	4,778,686,394	4,778,686,394	157,678	9,147,396-	8,989,718-	4,769,696,676
LEVY	55,054.51	55,054.51	845.23	43,670.45-	42,825.22-	12,229.29
UNCOLLECTIBLE	.00	.00	.00	.00	.00	.00
RECEIVABLE					.00	
EXEMPTION COUNTS:						
HOMESTEADS	10,595	10,595	0	38	38	10,633
OVER 65	3,475	3,475	0	5	5	3,480
DISABLED	180	180	0	2	2	182
VETERAN	253	253	0	1	1	254
TOTAL EXEMPT	84	84	0	0	0	84

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TC160

ALL PROPERTY

TAX COLLECTION SYSTEM
SUPPLEMENTAL / ADJUSTMENT CONTROL TOTALS
FOR TAX YEAR: 2021
JURISDICTION: 0337 FRIENDWD CITY

PAGE: 232
INCLUDES AG ROLLBACK

	CERTIFIED ROLL -----	ROLL AS OF 08/01/2024 -----	SUPPLEMENTALS THIS PERIOD -----	ADJUSTMENTS THIS PERIOD -----	NET CHANGE THIS PERIOD -----	ROLL AS OF 02/28/2025 -----
LAND VALUE	5,827,810,207	5,827,810,207	0	118,992-	118,992-	5,827,691,215
AG EXCLUSION	33,691,313	33,691,313	0	0	0	33,691,313
IMPROVEMENTS	775,157,465	775,157,465	0	55,610-	55,610-	775,101,855
APPRAISED VALUE	5,827,810,207	5,827,810,207	0	174,602-	174,602-	5,827,635,605
EXEMPTIONS	1,579,451,702	1,579,451,702	0	88,776-	88,776-	1,579,362,926
TAXABLE VALUE	4,214,667,192	4,214,667,192	0	85,826-	85,826-	4,214,581,366
LEVY	31,053.08	31,053.08	.00	430.83	430.83	31,483.91
UNCOLLECTIBLE	.00	.00	.00	.00	.00	.00
RECEIVABLE					.00	
EXEMPTION COUNTS:						
HOMESTEADS	10,298	10,298	0	0	0	10,298
OVER 65	3,255	3,255	0	1-	1-	3,254
DISABLED	181	181	0	0	0	181
VETERAN	240	240	0	0	0	240
TOTAL EXEMPT	84	84	0	0	0	84

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TC160

ALL PROPERTY

TAX COLLECTION SYSTEM
SUPPLEMENTAL / ADJUSTMENT CONTROL TOTALS
FOR TAX YEAR: 2020
JURISDICTION: 0337 FRIENDWD CITY

PAGE: 233
INCLUDES AG ROLLBACK

	CERTIFIED ROLL	ROLL AS OF 08/01/2024	SUPPLEMENTALS THIS PERIOD	ADJUSTMENTS THIS PERIOD	NET CHANGE THIS PERIOD	ROLL AS OF 02/28/2025
LAND VALUE	5,043,274,252	5,043,274,252	0	118,992-	118,992-	5,043,155,260
AG EXCLUSION	27,337,308	27,337,308	0	0	0	27,337,308
IMPROVEMENTS	706,413,340	706,413,340	0	5,400-	5,400-	706,407,940
APPRAISED VALUE	5,043,274,252	5,043,274,252	0	124,392-	124,392-	5,043,149,860
EXEMPTIONS	1,218,139,975	1,218,139,975	0	52,425-	52,425-	1,218,087,550
TAXABLE VALUE	3,797,796,969	3,797,796,969	0	71,967-	71,967-	3,797,725,002
LEVY	21,493.73	21,493.73	.00	353.33-	353.33-	21,140.40
UNCOLLECTIBLE	.00	.00	.00	.00	.00	.00
RECEIVABLE					.00	
EXEMPTION COUNTS:						
HOMESTEADS	10,220	10,220	0	1	1	10,221
OVER 65	3,163	3,163	0	0	0	3,163
DISABLED	182	182	0	0	0	182
VETERAN	221	221	0	0	0	221
TOTAL EXEMPT	80	80	0	0	0	80

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TC160

ALL PROPERTY

TAX COLLECTION SYSTEM
SUPPLEMENTAL / ADJUSTMENT CONTROL TOTALS
FOR TAX YEAR: 2019
JURISDICTION: 0337 FRIENDWD CITY

PAGE: 234
INCLUDES AG ROLLBACK

	CERTIFIED ROLL	ROLL AS OF 08/01/2024	SUPPLEMENTALS THIS PERIOD	ADJUSTMENTS THIS PERIOD	NET CHANGE THIS PERIOD	ROLL AS OF 02/28/2025
	-----	-----	-----	-----	-----	-----
LAND VALUE	4,537,437,822	4,537,437,822	0	118,992-	118,992-	4,537,318,830
AG EXCLUSION	24,683,691	24,683,691	0	0	0	24,683,691
IMPROVEMENTS	645,931,872	645,931,872	0	0	0	645,931,872
APPRAISED VALUE	4,537,437,822	4,537,437,822	0	118,992-	118,992-	4,537,318,830
EXEMPTIONS	1,018,439,121	1,018,439,121	0	105,902-	105,902-	1,018,333,219
TAXABLE VALUE	3,494,315,010	3,494,315,010	0	13,090-	13,090-	3,494,301,920
LEVY	16,049.82	16,049.82	.00	68.26-	68.26-	15,981.56
UNCOLLECTIBLE	.00	.00	.00	.00	.00	.00
RECEIVABLE					.00	
EXEMPTION COUNTS:						
HOMESTEADS	10,000	10,000	0	1	1	10,001
OVER 65	2,975	2,975	0	0	0	2,975
DISABLED	181	181	0	0	0	181
VETERAN	205	205	0	0	0	205
TOTAL EXEMPT	74	74	0	0	0	74

Summary of Jurisdiction Remittances Processed Property Tax File

For Remitted Deposit Dates 02/01/2025 thru 02/28/2025 as of 03/06/2025

Batch Seq
4783406

Report run on: March 6, 2025 2:20 PM

Tax Unit		M & O Total	I & S Total	TIF Levy	TIF Interest	Fee Total	Total
337 FRIENDWD CITY							
ACH 90939	Print Date:02/19/2025						
	Current	1,055,506.69	287,374.33	0.00	0.00	0.00	1,342,881.02
	Delq	6,148.98	1,965.33	0.00	0.00	0.00	8,114.31
Last Deposit Date	02/04/2025	\$1,061,655.67	\$289,339.66	\$0.00	\$0.00	\$0.00	\$1,350,995.33
ACH 90986	Print Date:02/19/2025						
	Current	163,219.92	44,438.59	0.00	0.00	0.00	207,658.51
	Delq	656.42	209.81	0.00	0.00	0.00	866.23
Last Deposit Date	02/05/2025	\$163,876.34	\$44,648.40	\$0.00	\$0.00	\$0.00	\$208,524.74
ACH 91035	Print Date:02/19/2025						
	Current	144,284.21	39,283.14	0.00	0.00	0.00	183,567.35
	Delq	269.03	78.72	0.00	0.00	0.00	347.75
Last Deposit Date	02/06/2025	\$144,553.24	\$39,361.86	\$0.00	\$0.00	\$0.00	\$183,915.10
ACH 91082	Print Date:02/19/2025						
	Current	421,853.91	114,854.98	0.00	0.00	0.00	536,708.89
	Delq	593.24	200.19	0.00	0.00	0.00	793.43
Last Deposit Date	02/10/2025	\$422,447.15	\$115,055.17	\$0.00	\$0.00	\$0.00	\$537,502.32
ACH 91128	Print Date:02/19/2025						
	Current	31,783.00	8,653.28	0.00	0.00	0.00	40,436.28
	Delq						
Last Deposit Date	02/11/2025	\$31,783.00	\$8,653.28	\$0.00	\$0.00	\$0.00	\$40,436.28
ACH 91170	Print Date:02/19/2025						
	Current	55,252.70	15,043.09	0.00	0.00	0.00	70,295.79
	Delq	863.47	275.02	0.00	0.00	0.00	1,138.49
Last Deposit Date	02/12/2025	\$56,116.17	\$15,318.11	\$0.00	\$0.00	\$0.00	\$71,434.28
ACH 91213	Print Date:02/19/2025						
	Current	499.24	135.92	0.00	0.00	60.17	695.33
	Delq						
Last Deposit Date	02/16/2025	\$499.24	\$135.92	\$0.00	\$0.00	\$60.17	\$695.33
ACH 91253	Print Date:02/19/2025						
	Current	8,303.34	2,260.68	0.00	0.00	0.00	10,564.02
	Delq	1,959.98	626.43	0.00	0.00	0.00	2,586.41
Last Deposit Date	02/16/2025	\$10,263.32	\$2,887.11	\$0.00	\$0.00	\$0.00	\$13,150.43
ACH 91290	Print Date:02/19/2025						
	Current	69,279.76	18,862.20	0.00	0.00	0.00	88,141.96
	Delq						
Last Deposit Date	02/17/2025	\$69,279.76	\$18,862.20	\$0.00	\$0.00	\$0.00	\$88,141.96
ACH 91330	Print Date:02/19/2025						
	Current	75.45	20.54	0.00	0.00	0.00	95.99
	Delq						
Last Deposit Date	02/18/2025	\$75.45	\$20.54	\$0.00	\$0.00	\$0.00	\$95.99
ACH 91370	Print Date:02/19/2025						
	Current	15,984.84	4,352.05	0.00	0.00	0.00	20,336.89
	Delq						
Last Deposit Date	02/19/2025	\$15,984.84	\$4,352.05	\$0.00	\$0.00	\$0.00	\$20,336.89
ACH 91409	Print Date:02/19/2025						
	Current	73,744.11	20,077.68	0.00	0.00	0.00	93,821.79
	Delq	55.57	14.13	0.00	0.00	0.00	69.70
Last Deposit Date	02/21/2025	\$73,799.68	\$20,091.81	\$0.00	\$0.00	\$0.00	\$93,891.49

Summary of Jurisdiction Remittances Processed Property Tax File
For Remitted Deposit Dates 02/01/2025 thru 02/28/2025 as of 03/06/2025

Batch Seq
4783406

Report run on: March 6, 2025 2:20 PM

Tax Unit		M & O Total	I & S Total	TIF Levy	TIF Interest	Fee Total	Total
337 FRIENDWD CITY							
ACH 91453	Print Date:02/19/2025						
	Current	150,160.88	40,883.17	0.00	0.00	0.00	191,044.05
	Delq	(18,124.72)	(5,033.30)	0.00	0.00	0.00	(23,158.02)
Last Deposit Date		02/26/2025	\$132,036.16	\$35,849.87	\$0.00	\$0.00	\$167,886.03
ACH 91497	Print Date:02/19/2025						
	Current	63,181.10	17,201.80	0.00	0.00	0.00	80,382.90
	Delq	5,609.33	1,741.56	0.00	0.00	0.00	7,350.89
Last Deposit Date		02/28/2025	\$68,790.43	\$18,943.36	\$0.00	\$0.00	\$87,733.79
Total:		\$2,251,160.45	\$613,519.34	\$0.00	\$0.00	\$60.17	\$2,864,739.96

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 01/06/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider approving the minutes of the City Council Regular Meeting held on March 3, 2025.

Originating Department: City Secretary

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This item allows the City Council to review and approve the minutes of the City Council Regular Meeting held on March 3, 2025.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

Staff recommends approval.

ATTACHMENTS

1. March 3, 2025 CC Meeting Minutes (DRAFT)

**MINUTES OF THE REGULAR MEETING OF THE
CITY COUNCIL OF THE CITY OF FRIENDSWOOD
MARCH 3, 2025**

THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD MET IN A REGULAR MEETING ON MONDAY, MARCH 3, 2025, AT 5:30 P.M. IN THE COUNCIL CHAMBERS OF THE FRIENDSWOOD CITY HALL, LOCATED AT 910 S. FRIENDSWOOD DRIVE, FRIENDSWOOD, TEXAS, WITH THE FOLLOWING MEMBERS PRESENT CONSTITUTING A QUORUM:

John Ellisor	Councilmember
Trish Hanks	Councilmember
Sally Branson	Councilmember
Robert J. Griffon	Councilmember
Joe Matranga	Mayor Pro Tem
Brent Erenwert	Councilmember
Mike Foreman	Mayor
Morad Kabiri	City Manager
Karen Horner	City Attorney
Leticia Brysch	City Secretary

1. CALL TO ORDER

Mayor Foreman called the meeting to order with a quorum present at 5:30 P.M.

2. INVOCATION

The invocation was led by Pastor Mike Cervantes of New Hope Church Friendswood

3. PLEDGE OF ALLEGIANCE - United States and State of Texas

Mayor Foreman led the Pledge of Allegiance of the United States and the Pledge to the State of Texas.

4. COUNCIL FOR A DAY

A. Consider a proclamation declaring March 7, 2025, as Westwood Elementary School Day in the City of Friendswood.

Mayor Foreman introduced the students and teachers from Westwood Elementary. He noted the Council for a Day Program allows second graders from the four elementary schools in Friendswood to “take over” the council dais and sit-in for the Council and Staff. The participants included the following:

Position	Student Name	Teacher Name
Councilmember 1 (Ellisor)	Lincoln Robey	Mrs. Hubbell
Councilmember 2 (Branson)	Lucy Holland	Mrs. Trahan
Councilmember 3 (Hanks)	Frankie Liashek	Mrs. Owen

Position	Student Name	Teacher Name
Councilmember 4 (Griffon)	Lucy Costa	Mrs. Motter
Councilmember 5 (Matranga)	Michaela Olp	Mrs. Smiley
Councilmember 6 (Erenwert)	Channing Frost	Mrs. Sucich
City Attorney (Horner)	Lincon Robey	Mrs. Hubbell
City Manager (Kabiri)	Sanveer Bridgemahon	Mrs. Collins
City Secretary (Brysch)	Sadie Daniel	Mrs. Register

A motion was made by Councilmember Lincoln Robey (John Ellisor) and seconded by Councilmember Lucy Holland (Sally Branson) proclaiming March 7, 2025, as Westwood Elementary School Day in the City of Friendswood. The vote was the following:

Ayes: Mayor Cash Allen (Mike Foreman), Councilmember Frankie Liashek (Trish Hanks), Councilmember Lincoln Robey (John Ellisor), Councilmember Lucy Holland (Sally Branson), Councilmember Lucy Costa (Robert J. Griffon), Councilmember Michaela Olp (Joe Matranga) and Councilmember Channing Frost (Brent Erenwert)

Nays: None

The item passed unanimously.

At 5:45 P.M., Mayor Foreman recessed the meeting for the Council for a Day reception.

At 6:00 P.M., Mayor Foreman reconvened the meeting.

5. COUNCIL COMMENTS AND REPORTS

Mayor Foreman opened the item inviting the Councilmembers to provide their comments and reports.

Councilmember Branson highlighted the upcoming second annual Small Business Week and shared feedback gathered from local business owners as to what they did well last year and what they can improve this year. She urged everyone to join the week-long activities and thanked Staff and the Community and Economic Development Committee (CEDC) for their support.

Councilmember Hanks shared she attended a community-wide meeting on social ministries as a representative of the City. She noted there are several food pantries operating in the community. She said attendees praised and thanked the City's Staff such as EMS, Fire, and Police, for aiding people in need and everyone was very impressed with everything that the City was doing. She further announced the upcoming library gala, that there were only a few tickets left to purchase if you wished to attend and thanked the many volunteers that were putting it all together. Being that there are some items on the agenda that pertain to the fire station, she expressed that hopefully staff will schedule a tour of the newly renovated fire station soon.

Councilmember Griffon spoke about his father's recent passing and thanked Emergency Medical Services (EMS) for their quick response. Mayor Foreman, on behalf of the Council and City Staff, offered condolences to Councilmember Griffon. He commented that Pappy, Griffon's father, was a great man and will be missed.

6. PUBLIC COMMENT

Mayor Foreman announced the following citizens had signed up to provide public comments to Council.

Ms. Katherine Hale, who lives in Wilderness Trails, asked the Council to either remove or table Item 12 regarding the Falling Leaf Ranch Public Improvement District (PID). She mentioned concerns about the proposed Friendswood Parkway expansion, which has once again moved behind Wilderness Trails, and noted it had been voted down as part of a bond election years ago. The path had been moved west, but was moved back to its original location as part of a settlement agreement after the City was sued by a property owner. She asked the Council to postpone the item, or to slow down and do further research, but for them to really listen to the voters that are being affected by this development.

Mr. Randy Hale had the City Secretary pass out a handout to City Council, then spoke before the Council to clarify he was not opposed to any good commercial or residential development in the City of Friendswood if it was done with developers' dollars and not with their current or future tax dollars. Thus, he opposed Item 12 related to the PID bond debt. He asked several questions, as listed in the handout provided to Council members, regarding how the Friendswood Parkway is being funded and if the cost would be covered by the PID bond debt money.

Mr. Michael Ross spoke before the Council to announce his candidacy for Councilmember Position No. Six. As he is a developer with experience in public finance districts such as PIDs and TIRZ, he also criticized the current Falling Leaf Ranch PID structure. His main concern is the exemption that was placed in the development agreement that is giving the developer the ability to proceed with the project without a public bid. He warned that failed PID bonds can harm the City's credit by this structure. He asked the Council to explore other options and to table the item as the developers should have the financial wherewithal to do a project without having this development funded by the PID's selling bond in advance.

Ms. Kathy Adler-Baugh raised her concerns over the access plan for the potential proposal of Lundy Park in the City's Parks Master Plan. She was worried about using her street, El Dorado, as park access and asked the Council to consider other options as several of her neighbors as well have expressed, they do not feel this is a reasonable plan.

Ms. Penny Dunn spoke before the Council and also expressed concerns about using El Dorado to access the proposed Lundy Park, especially due to it potentially having a BMX (skate park) which will be built behind her property. She feared an increase in crime, traffic, and noise and that is not something they want in their neighborhood. She urged the Council to vote against it.

Ms. Lorrie Foreman wished to thank the City staff for helping with the Mardi Paws Parade as this is the second year that they have held this event. She said their numbers tripled from the previous year and praised the City staff for helping with additional signage and coordination support. She highlighted partnerships with local nonprofits for the event and appreciated the City's overall effort to boost it.

Ms. Katie Chandler, owner of the Friendswood Scoop, spoke before the Council to request clearer rules for outdoor sales and mobile vendors. She urged for city policies that encourage small businesses. She compared Friendswood's approach to neighboring cities and asked for more cooperation from Staff and Council, a partnership.

Ms. Evelyn Timmins spoke to Council over the Lundy Park proposal. She opposed large sports facilities on that property and cited concerns about traffic, sewage, and safety. She asked the Council to reconsider the entire plan.

7. SPECIAL RECOGNITION AND ACKNOWLEDGMENTS

A. Present the City of Friendswood Five Star Spirit Award for the Fourth Quarter of 2024 to Daniel Franks, a Senior Sign Technician in the Public Works Department.

City Manager Morad Kabiri opened the item explaining the significance of the Five Star Spirit Award. He relayed that Mr. Daniel Franks joined the City less than a year ago. He praised Mr. Franks' kind actions on New Year's Eve where he stopped to help an elderly man retrieve his fallen tools. Mr. Kabiri commended Mr. Franks for showing strong character. Mr. Franks expressed gratitude for the nomination.

8. COMMITTEES OR SPECIAL REPORTS

A. Receive the Planning and Zoning Commission Annual Report.

Planning and Zoning Commission Chairman Tom Hinckley presented the 2024 Commission Annual Report to Council. He reported that the Commission approved 11 preliminary plats, including: Friendswood City Center, Zeller Estates, and Sherry Lane Street Dedication. He noted that two preliminary plat extensions were approved for Georgetown Section 1 and Sherry Lane Street Dedication.

Mr. Hinckley continued by reporting that nine final plats or replats were approved. He listed projects such as Sedora Acres, Castle Narnia Way, Zeller Estates, Goodwin Estate, AJ Estates, Sterling Falls Wedding Venue, Monte Bello, Block 2 Lot 12, and two sections of Friendswood Trails. Moreover, four commercial site plans were approved for Riverstone, Montessori, Friendswood Scoop Shop, Castle Biosciences, and Hardball Academy. He added that one amendment or extension was approved for 104 Whispering Pines Avenue concerning façade change.

Mr. Hinckley then discussed zoning changes and master plans. He said that the Commission developed recommendations on five zoning changes with all being positively recommended. He listed changes at 2600 S Friendswood Dr, a 5.6761-acre project on W Parkwood Ave, FM 528 changes for Clear Creek Community Church, a change at 3111 W Parkwood Ave, and a change at 650 and 800 N Friendswood Dr. He also mentioned a master plan amendment for Georgetown Subdivision. Next, he said that recommendations for three ordinance changes were developed. He noted that one amendment replaced the official zoning map, another amended Section 3 and Section 9 of the zoning ordinance, and a third vacated a public water line easement in Joyful Park Subdivision.

Mr. Hinckley then summarized key 2024 commission activities. The Commission held 16 meetings, one retreat, and numerous subcommittee meetings. He said they replaced the official zoning map and updated the map procedures. They amended the zoning ordinance and provided a recommendation to City Council following the Parking Ad Hoc Subcommittee. The Commission additionally amended their Rules of

Procedure, discussed mobile vendor possibilities, and removed LED window lighting from all businesses with Code Enforcement's help. He noted that two commissioners attended the American Planning Associated (APA) Texas Conference and that they held a retreat to establish and prioritize goals.

Lastly, Mr. Hinckley outlined key projects for 2025. He said the Commission will work with Staff and City Council to update the Comprehensive Plan. They will update the Zoning Ordinance to incorporate missing sections and review regulations for commercial activities, special events, and outdoor sales. They will review regulations for accessory structures and monitor development along FM 528 for micro zoning possibilities. They will also review and recommend updates to the Design Criteria Manual for Downtown District Amenities. They will review planning topics and determine if ordinances are necessary for drones and aerial taxis, monitor Texas Legislative Session changes, and plan training on various planning topics.

B. Receive the Zoning Board of Adjustments Annual Report.

Mayor Foreman noted the Zoning Board of Adjustments' Annual Report was within the Council's agenda packet and considered the item received.

9. WORK SESSION TOPICS

A. Receive a presentation of the City of Friendswood Master Drainage Plan Study Goals.

Engineering Director Jill Arias introduced Mr. Jason Becker from Halff Associates who outlined the Master Drainage Plan's overall vision to Council. He noted the plan updates a 2007 study and emphasized analyzing both current and future flood risk. Thus, the plan will identify potential drainage projects.

- ***Goals and Outcomes*** – The plan reduces flood risk and boosts the City of Friendswood's resilience. It will guide City decisions and long-term planning as it creates a centralized database for drainage information. Mr. Becker noted it delivers a road map for project implementation.
- ***Scope and Tasks*** – The study covers about 21 square miles. Mr. Becker said nine sub-watersheds will be reviewed in coordination with stakeholders and public outreach. He listed tasks, such as: modeling, data collection, and project development.
- ***Drainage Criteria Updates*** – Mr. Becker said they will review current ordinances and design standards. He mentioned they may recommend revisions or additions so they may be effective and modern.
- ***Flood Risk Web Map*** – An online flood risk tool. Mr. Becker noted the web map will show existing and future flood risks. The tool will have both public and internal access.
- ***Schedule*** – The study is scheduled to end by May 2026. Mr. Becker said workshops will occur throughout the process to gather input on existing conditions and project recommendations.

The Councilmembers then asked questions about drainage in certain subdivisions. They stressed focusing on local issues that the City controls. For example, they noted that Clear Creek is managed by other agencies. Mr. Becker took this into account and thanked everyone for their questions and comments. The Mayor thanked Mr. Becker and Mr. Arias for the presentation.

10. CITY MANAGER'S REPORT

A. Present an update regarding the City's Touch-A-Truck and Winter Weather Event that was held on Saturday, February 8, 2025.

City Manager Morad Kabiri opened his report on the City's Touch-A-Truck and Winter Weather Event on February 8, 2025, which was the very first one in Friendswood's history. He stated that it was a community event that engaged many residents and was a huge success. They had over 2,500 attendees and have already been asked to do another event next year, which will be even bigger and better so stay tuned. He thanked all of the City staff for their participation and support.

B. Present an update regarding the City's Finance Department receiving their 22nd GFOA Distinguished Budget Presentation Award.

City Manager Morad Kabiri recognized the City's Finance Department for receiving their 22nd Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.

C. Recognize Engineering Director, Jil Arias, for serving as a panelist for a discussion on Coastal City/Authority Resiliency at the 2025 Water Environment Associations of Texas (WEAT) Half-Day Seminar on February 13, 2025.

City Manager Morad Kabiri recognized Engineering Director Jil Arias for serving as a panelist at the 2025 Water Environment Association of Texas seminar on February 13, 2025.

D. Recognize Director of Community Development/Planner Aubrey Harbin, for being a presenter at the City Planner Panel hosted by Stewart Title League City on February 19, 2025.

City Manager Morad Kabiri recognized Community Development Director Aubrey Harbin for presenting at the City Planner Panel hosted by Stewart Title League City on February 19, 2025.

E. Recognize GIS Manager Diana Lopez for being selected to participate as a panelist at the TAGITM conference in Lewisville, Texas on February 27, 2025.

City Manager Morad Kabiri recognized GIS Manager Diana Lopez for being selected as a panelist at the Texas Association of Governmental Information Technology Managers (TAGITM) Conference in Lewisville, Texas on February 27, 2025, which was a ticketed event that was sold out within a few minutes.

F. Recognize the Friendswood Library for receiving the Texas Municipal Library Directors Association's Achievement of Excellence in Libraries Award for 2024.

City Manager Morad Kabiri mentioned that the Friendswood Library received the Achievement of Excellence in Libraries Award from the Texas Municipal Library Directors Association for 2024. He noted that only 102 out of 542 libraries earned this honor, marking Friendswood's 11th consecutive year of recognition.

G. Highlight the upcoming “Camelot Beckons” Friends of the Library Gala scheduled for Saturday, March 8, 2025.

City Manager Morad Kabiri announced that the Friends of the Library Gala, themed "Camelot Beckons," is scheduled for Saturday, March 8, 2025. He noted that tickets are on sale and encouraged community attendance to support the event in order to raise funds for the library. It is a fun evening, and the library becomes a magical place. You'll be impressed with the decor and the atmosphere.

H. Highlight the upcoming Youth Sports Day event scheduled for Saturday, March 29, 2025.

City Manager Morad Kabiri noted that Youth Sports Day will be held on Saturday, March 29, 2025, starting at 9:00 a.m., at Renwick Park. He stated that it promises a day of fun and community engagement.

Furthermore, City Manager Morad Kabiri noted that, as Councilmember Branson mentioned earlier in the meeting during Council comments, Small Business Week will be held May 4th through May 10th, and they will increase advertising as they get closer to May but encourage everyone to stay tuned and to engage. Additionally, he commented that Fire Station Two is on the consent agenda this evening for acceptance into the one-year maintenance period and there will be a ribbon cutting and a tour of that facility coming up shortly, so they are coordinating with the Volunteer Fire Department to get that date scheduled. Lastly, Blackhawk Boulevard reconstruction is on consent as well and as they've notified Council and the residents out on Blackhawk, they have run into an issue with the prime contractor, their inability to complete the project as contracted and so they have had to call on their surety bonds. The item that's under consent is an emergency contract to button up the project and get some of the low hanging fruit addressed as they incorporate the final phase or the remaining task into the final phase of the construction. Due to the difficult situation, he expressed empathy to the community, especially the property owners being affected by it. He noted the third and final phase of the project is being redesigned and engineering plans expanded to accommodate any additional issues in order to get appropriate bids.

11. DISANNEXATION OF UNIMPROVED PROPERTY AND PORTIONS OF FM 528

A. Conduct a public hearing concerning the proposed the proposed disannexation of (i) approximately 130 acres located along FM 528 at the easternmost city limits, being out of the Thomas Choate League, Abstract 12; the August Whitlock Survey, Abstract 793; the Robert Wilson Survey, Abstract 88; and the John Dickinson Survey, Abstract 15, Friendswood, Harris County, Texas and (ii) portions of FM 528 located adjacent thereto and extending eastward approximately 0.67 miles.

At 7:04 P.M. Mayor Foreman opened the public hearing and request that staff give the Council an overview of the item.

City Manager Morad Kabiri summarized the subject matter of the hearing for Council. The owner of the property in question wants 50-foot lots and a Municipal Utility District (MUD). Mr. Kabiri noted that the City typically does not allow MUDs. Thus, the developer spoke with League City about a boundary swap. The City would forgo the Avalon tax-split agreement and Mr. Kabiri recommended the disannexation.

At 7:08 P.M., with no one signed up to speak, Mayor Foreman closed this public hearing.

- B. Consider on first reading an ordinance disannexing (i) approximately 130 acres located along FM 528 at the easternmost city limits, being out of the Thomas Choate League, Abstract 12; the August Whitlock Survey, Abstract 793; the Robert Wilson Survey, Abstract 88; and the John Dickinson Survey, Abstract 15, Friendswood, Harris County, Texas and (ii) portions of FM 528 located adjacent thereto and extending eastward approximately 0.67 miles.**

A motion was made by Councilmember Branson and seconded by Councilmember Griffon to authorize the first reading an ordinance disannexing (i) approximately 130 acres, related to Item 11.B. The vote was as follows:

Ayes: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, and Mayor Pro Tem Joe Matranga, Councilmember Robert J. Griffon and Councilmember Brent Erenwert.

Nays: None

The item passed unanimously.

PROPOSED ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, MAKING CERTAIN FINDINGS; PROVIDING FOR THE DISANNEXATION OF (I) APPROXIMATELY 130 ACRES LOCATED ALONG FM 528, HARRIS COUNTY, TEXAS, AT THE EASTERNMOST LIMITS OF FRIENDSWOOD AND (II) PORTIONS OF FM 528 LOCATED ADJACENT THERETO AND EXTENDING EASTWARD APPROXIMATELY 0.67 MILES THEREFROM, WHICH SAID TERRITORY LIES WITHIN THE PRESENT BOUNDARY LIMITS FOR THE CITY OF FRIENDSWOOD, HARRIS COUNTY, TEXAS; PROVIDING FOR SEVERABILITY; PROVIDING FOR OTHER MATTERS RELATED TO THE SUBJECT; AND PROVIDING FOR THE EFFECTIVE DATE.

- C. Consider an Interlocal Agreement with the City of League City for Friendswood to disannex and for League City to annex (i) approximately 130 acres located along FM 528, Harris County, Texas, at the easternmost limits of the Friendswood and (ii) portions of FM 528 located adjacent thereto and extending eastward approximately 0.67 miles therefrom.**

A motion was made by Councilmember Branson and seconded by Councilmember Matranga to authorize an Interlocal Agreement with the City of League City for Friendswood to disannex and for League City to annex (i) approximately 130 acres, related to Item 11.C. The vote was as follows:

Ayes: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, and Mayor Pro Tem Joe Matranga, Councilmember Robert J. Griffon and Councilmember Brent Erenwert.

Nays: None

The item passed unanimously.

12. FALLING LEAF RANCH PUBLIC IMPROVEMENT DISTRICT

- A. Consider authorizing the Professional Services Payment Agreement with JMK5 Falling Leaf, LLC, for expenses associated with a public improvement district and a tax increment reinvestment zone concerning approximately 117.506 acres of land located within Reinvestment Zone Number Two, City of Friendswood.**

City Manager Morad Kabiri said the agreement allows the City to be reimbursed for consultant costs. He noted the developer must maintain a \$50,000 escrow fund to ensure that the City has funds to cover their representation on this effort. He noted the administrator would be P3Works, who represents the City on Friendswood City Center in Tax Increment Reinvestment Zone and Public Improvement District Number One, then on the legal side, Bracewell. Council Member Griffon asked if P3Works will protect the City's best interests. He received confirmation that P3Works audits expenses.

A motion was made by Councilmember Matranga and seconded by Councilmember Branson to authorize a Professional Services Payment Agreement with JMK5 Falling Leaf, LLC, for expenses associated with a public improvement district and a tax increment reinvestment zone concerning approximately 117.506 acres of land located within Reinvestment Zone Number Two, City of Friendswood. The vote was the following:

Ayes: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, and Mayor Pro Tem Joe Matranga, Councilmember Robert J. Griffon and Councilmember Brent Erenwert.

Nays: None

The item passed unanimously.

- B. Consider authorizing an Agreement for a Public Improvement District and Tax Increment Reinvestment Zone Administration Services with P3Works LLC, for a proposed development within Reinvestment Zone Number Two, City of Friendswood.**

City Manager Kabiri explained this agreement hires P3Works to manage the Public Improvement District (PID) and Tax Increment Reinvestment Zone (TIRZ). He said their fees are covered by the developer and this mirrors the Friendswood City Center approach.

A motion was made by Councilmember Branson and seconded by Councilmember Hanks to authorize an Agreement for a Public Improvement District and Tax Increment Reinvestment Zone Administration Services with P3Works LLC, for a proposed development within Reinvestment Zone Number Two, City of Friendswood. The vote was the following:

Ayes: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, and Mayor Pro Tem Joe Matranga, Councilmember Robert J. Griffon and Councilmember Brent Erenwert.

Nays: None

The item passed unanimously.

C. Consider a resolution accepting the Falling Leaf Ranch Public Improvement District Petition concerning approximately 117.506 acres located southeast of Stonewall Pass Lane, southwest of Baker Road northeast of Janet Lane, and northwest of Wilderness Trails, Friendswood, Galveston County, Texas, and calling a public hearing on the advisability of the proposed improvements.

City Manager Kabiri noted accepting the petition does not create the Public Improvement District (PID) it only sets a future public hearing. He referenced the process used for Friendswood City Center PID. He encouraged Council to move the step forward, to have the public hearing, to allow the public the opportunity to review the proposed improvements that are out there and to come in and voice their opinion.

A motion was made by Councilmember Erenwert and seconded by Councilmember Branson approving Resolution No. R2025-07, related to Item 12.C., as submitted. The vote was the following:

Ayes: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, and Mayor Pro Tem Joe Matranga, Councilmember Robert J. Griffon and Councilmember Brent Erenwert.

Nays: None

The item passed unanimously.

RESOLUTION NO. R2025-07

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, ACCEPTING A PETITION FOR THE ESTABLISHMENT OF THE FALLING LEAF RANCH PUBLIC IMPROVEMENT DISTRICT; SETTING A PUBLIC HEARING ON THE CREATION OF A PUBLIC IMPROVEMENT DISTRICT WITHIN THE CITY OF FRIENDSWOOD; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF.

D. Consider authorizing a Development Agreement with JMK5 Falling Leaf LLC, for the Falling Leaf Ranch Development.

City Manager Morad Kabiri introduced the item to Council. He explained that the Development Agreement with JMK5 Falling Leaf LLC covers infrastructure improvements and environmental obligations.

Council Member Griffon raised concerns about payments to contractors, vendors, and lenders. He questioned whether the agreement adequately protected the City's interests. He moved to table the item and was seconded by Council Member Ellisor. The vote to table the item was as follows:

Ayes: Councilmember Robert J. Griffon and Councilmember Brent Erenwert

Nays: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, and Mayor Pro Tem Joe Matranga.

The motion to table failed.

Developer Jerome Karam and Attorney Jonathan Frels from Bracewell clarified issues regarding assignments to lenders and responsibilities for vendor payments. They stressed that the agreement was similar to past agreements the City had approved.

A motion was made by Councilmember Branson and seconded by Councilmember Hanks to authorize a Development Agreement with JMK5 Falling Leaf LLC, for the Falling Leaf Ranch Development, related to Item 12.D. The vote was as follows:

Ayes: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, and Mayor Pro Tem Joe Matranga.

Nays: Councilmember Robert J. Griffon and Councilmember Brent Erenwert

The item passed.

13. PROPOSED ORDINANCES & RESOLUTIONS

A. Consider on the second and final reading an ordinance amending Appendix D "Schedule of Fees, Rates, Charges, Deposits, Bond and Insurance Amounts" of the Friendswood City Code to update fees for "Buildings and Building Regulations," "Peddlers, Solicitors, Canvassers and Itinerant Vendors," "Wrecker Service Towing Fees," and "Credit Card Payment Processing Convenience Fees."

A motion was made by Councilmember Hanks and seconded by Councilmember Erenwert to approve Ordinance No. 2025-06, related to Item 13.A., as submitted. The vote was the following:

Ayes: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, Mayor Pro Tem Joe Matranga, Councilmember Robert J. Griffon, and Councilmember Brent Erenwert.

Nays: None

The item passed unanimously.

ORDINANCE NO. 2025-06

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AMENDING THE FEE SCHEDULE CONTAINED IN APPENDIX D SCHEDULE OF FEES, RATES, CHARGES, DEPOSITS, BOND AND INSURANCE AMOUNTS" OF THE FRIENDSWOOD CITY CODE TO UPDATE FEES FOR (I) BUILDING AND BUILDING REGULATIONS; (II) PEDDLERS, SOLICITORS, CANVASSERS AND ITINERANT VENDORS; (III) WRECKER SERVICE TOWING FEES; AND (IV) CREDIT CARD PAYMENT PROCESSING; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; PROVIDING FOR SEVERABILITY, PUBLICATION AND THE EFFECTIVE DATE.

B. Consider second and final reading an ordinance amending Chapter 2 "Administration," Article II "Boards, Committees and Commissions," Division 4 "Community and Economic Development Committee," Section 2-41(b) "Membership" of the Friendswood City Code to add two new positions to the committee and establishing terms of office for the newly created positions in order to effectively stagger the terms of the Committee's members.

A motion was made by Councilmember Branson and seconded by Councilmember Erenwert to approve Ordinance No. 2025-07, related to Item 13.B., as submitted. The vote was the following:

Ayes: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, Mayor Pro Tem Joe Matranga, Councilmember Robert J. Griffon, and Councilmember Brent Erenwert

Nays: None

The item passed unanimously.

ORDINANCE NO. 2025-07

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AMENDING CHAPTER 2 " ADMINISTRATION," ARTICLE II " BOARDS, COMMITTEES AND COMMISSIONS," DIVISION 4 " COMMUNITY AND ECONOMIC DEVELOPMENT COMMITTEE," SECTION 2- 41 " CREATED; MEMBERSHIP," SUBSECTION (B) " MEMBERSHIP" OF THE FRIENDSWOOD CITY CODE TO ADD TWO NEW POSITIONS TO THE COMMITTEE; ESTABLISHING TERMS OF OFFICE FOR THE INITIAL APPOINTMENTS OF THE NEWLY CREATED POSITIONS TO EFFECTIVELY STAGGER THE TERMS; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; PROVIDING FOR SEVERABILITY AND THE EFFECTIVE DATE.

C. Consider an ordinance authorizing the issuance and sale of the City of Friendswood, Texas, Waterworks and Sewer System Revenue Bonds, Series 2025; providing for the security of the bonds; authorizing the execution and delivery of a paying agent/registrar agreement; approving an official statement; and enacting other provisions relating to the subject.

City Manager Morad Kabiri introduced the item to Council as the City intended to issue Waterworks and Sewer System Revenue Bonds, Series 2025. He explained the bonds would be secured and a paying agent/registrar agreement would be executed.

Financial Advisor John Robo then presented a bond market update. He said the final interest rate was 4.172% and further noted that the City's rating was AA- but was upgraded with insurance. The upgrade cost \$35,000 and saved the City \$265,000. The issuance would generate \$20.5 million in proceeds and the rate was noted to be lower than originally estimated, saving the City about \$1.5 million in interest. He also noted the closing date was March 27, 2025. The Councilmembers lastly asked clarifying questions about the bond rating prior to voting on the item.

A motion was made by Councilmember Matranga and seconded by Councilmember Griffon to approve Ordinance No. 2025-08, related to Item 14.C., as submitted. The vote was the following:

Ayes: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, Mayor Pro Tem Joe Matranga, Councilmember Robert J. Griffon, and Councilmember Brent Erenwert

Nays: None

The item passed unanimously.

ORDINANCE NO. 2025-08

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AUTHORIZING THE ISSUANCE AND SALE OF CITY OF FRIENDSWOOD, TEXAS, WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2025; PROVIDING FOR THE SECURITY OF THE BONDS; AUTHORIZING THE EXECUTION AND DELIVERY OF A PAYING AGENT/REGISTRAR AGREEMENT; APPROVING AN OFFICIAL STATEMENT; AND ENACTING OTHER PROVISIONS RELATING TO THE SUBJECT; AND PROVIDING AN EFFECTIVE DATE.

D. Consider an ordinance amending the City's General Budget for Fiscal Year 2024-2025 by approving "Budget Amendment VI" and providing for supplemental appropriation and/or transfer of certain funds.

A motion was made by Councilmember Branson and seconded by Councilmember Matranga to approve Ordinance No. 2025-09, related to Item 14.D., as submitted. The vote was the following:

Ayes: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, Mayor Pro Tem Joe Matranga, Councilmember Robert J. Griffon, and Councilmember Brent Erenwert

Nays: None

The item passed unanimously.

ORDINANCE NO. 2025-09

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AMENDING ORDINANCE NO. 2024-25, PASSED AND APPROVED AUGUST 26, 2024, THE SAME BEING AN ORDINANCE APPROVING AND ADOPTING THE CITY'S GENERAL BUDGET FOR FISCAL YEAR 2024-25, BY APPROVING "BUDGET AMENDMENT VI" THERETO; PROVIDING FOR SUPPLEMENTAL APPROPRIATION AND/OR TRANSFER OF CERTAIN FUNDS; PROVIDING FOR SEVERABILITY; PROVIDING FOR OTHER MATTERS RELATED TO THE SUBJECT; AND PROVIDING FOR THE EFFECTIVE DATE.

14. CONSENT AGENDA

A motion was made by Councilmember Branson and seconded by Councilmember Erenwert to approve Consent Agenda Items 14.A. and 14.S. The vote was the following:

Ayes: Mayor Mike Foreman, Councilmember John Ellisor, Councilmember Trish Hanks, Councilmember Sally Branson, Councilmember Robert J. Griffon, Mayor Pro Tem Joe Matranga, and Councilmember Brent Erenwert

Nays: None

The item passed unanimously.

A. Consider a resolution adopting an electronic signature policy for the City of Friendswood.

RESOLUTION NO. R2025-08

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, APPROVING THE ELECTRONIC SIGNATURE POLICY IN ACCORDANCE WITH THE UNIFORM ELECTRONIC TRANSACTIONS ACT; AND PROVIDING FOR AN EFFECTIVE DATE.

B. Consider a resolution authorizing the Galveston County Mosquito Control District to use aerial application methods for the purpose of mosquito control within the Galveston County portion of the City of Friendswood.

RESOLUTION NO. R2025-09

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AUTHORIZING AERIAL SPRAYING OVER THE GALVESTON COUNTY PORTION OF THE CITY OF FRIENDSWOOD BY THE GALVESTON COUNTY MOSQUITO CONTROL DISTRICT FOR ITS COUNTY-WIDE MOSQUITO CONTROL PROGRAM; AND PROVIDING FOR AN EFFECTIVE DATE.

C. Consider a resolution authorizing funding for the Harris County Precinct 2 Partnership Application for the Bay Area Boulevard Rehabilitation & Subgrade Stabilization Study.

RESOLUTION NO. R2025-10

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AUTHORIZING FUNDING IN AN AMOUNT NOT TO EXCEED THREE HUNDRED THOUSAND AND NO/100 DOLLARS (\$300,000.00) FOR THE HARRIS COUNTY PRECINCT 2 PARTNERSHIP APPLICATION FOR THE BAY AREA BOULEVARD REHABILITATION AND SUBGRADE STABILIZATION STUDY; DESIGNATING THE MAYOR AS THE CITY'S REPRESENTATIVE FOR ALL PURPOSES ASSOCIATED WITH THE HARRIS COUNTY PRECINCT 2 PARTNERSHIP APPLICATION; AND PROVIDING AN EFFECTIVE DATE.

D. Consider a resolution authorizing funding for the Harris County Precinct 2 Partnership Application for the Lift Station 27 Capacity Expansion Project.

RESOLUTION NO. R2025-11

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, AUTHORIZING FUNDING IN AN AMOUNT NOT TO EXCEED FOUR HUNDRED THIRTY THOUSAND FIFTY AND NO/100 DOLLARS (\$430,050.00) FOR THE HARRIS COUNTY PRECINCT 2 PARTNERSHIP APPLICATION FOR THE LIFT STATION NO. 27 CAPACITY EXPANSION PROJECT; DESIGNATING THE MAYOR AS THE CITY'S REPRESENTATIVE FOR ALL PURPOSES ASSOCIATED WITH THE HARRIS COUNTY PRECINCT 2 PARTNERSHIP APPLICATION; AND PROVIDING AN EFFECTIVE DATE.

E. Consider a resolution adopting the City of Friendswood Parks and Trails Master Plan.

RESOLUTION NO. R2025-12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, ADOPTING THE CITY OF FRIENDSWOOD PARKS AND TRAILS MASTER PLAN; REPEALING ALL RESOLUTIONS OR PARTS OF RESOLUTIONS INCONSISTENT OR IN CONFLICT HEREWITH; AND PROVIDING FOR THE EFFECTIVE DATE.

F. Consider a resolution suspending the April 19, 2025, effective date of the proposal by CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas, to implement interim GRIP rate adjustments in the Houston, Texas Coast, South Texas, and Beaumont/East Texas geographic rate areas for gas utility investments in 2024.

RESOLUTION NO. R2025-13

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, TEXAS, SUSPENDING THE APRIL 19, 2025, EFFECTIVE DATE OF THE PROPOSAL BY CENTERPOINT ENERGY RESOURCES CORP., D/B/A CENTERPOINT ENERGY ENTEX AND CENTERPOINT ENERGY TEXAS GAS – HOUSTON, TEXAS COAST, SOUTH TEXAS, AND BEAUMONT/EAST TEXAS GEOGRAPHIC RATE AREAS, TO IMPLEMENT INTERIM RATE ADJUSTMENTS UNDER THE GAS RELIABILITY INFRASTRUCTURE PROGRAM FOR GAS UTILITY INVESTMENT IN 2024; REQUIRING NOTICE OF THIS RESOLUTION TO THE COMPANY; AND PROVIDING FOR AN EFFECTIVE DATE.

G. Consider declaring an emergency and authorizing the City Manager to negotiate and enter into a construction contract to address certain outstanding matters associated with the Blackhawk Boulevard Reconstruction Phase II Repackage B Project.

H. Consider authorizing the purchase and installation of three (3) traffic cabinets along Sunset Drive from Paradigm Traffic Systems, Inc., through the Buyboard.

I. Consider accepting the 2020 Lift Station Mitigation Package 2/Harvey Lift Station Repairs & Mitigation Project and authorizing the commencement of the contractor's one-year maintenance period.

J. Consider accepting the 2020 Lift Station Mitigation Package 3/Harvey Lift Station Repairs & Mitigation Project and authorizing the commencement of the contractor's one-year maintenance period.

K. Consider accepting the Fire Station No. 2 Reconstruction and Training Field Upgrades Project and authorizing the commencement of the contractor's one-year maintenance period.

- L. Consider accepting the Red Ball Oxygen Waterline Improvements Project and the commencement of the contractor's one-year maintenance period.**
- M. Consider ratifying the City Manager's signature and authorizing the emergency purchase of two new 45HP pumps for Lift Station No. 2**
- N. Consider ratifying the City Manager's signature and approving a Request for Consent and Authorization of Proposed Modifications by American Tower on behalf of AT&T Mobility, to the installation of equipment at the communications Facility located at 1606 Whitaker Drive, Friendswood, Texas 77546-5403.**
- O. Consider authoring a contract with the Friendswood Historical Society for the maintenance and preservation of historical sites in the City.**
- P. Consider authorizing a Grant Administration Services Agreement with GrantWorks, Inc., for compliance and management services associated with the American Rescue Plan Act Grants (RFP 2025-01).**
- Q. Consider appointing Jeff Smith to the Construction Board and Adjustment and Appeals to complete an unexpired term effective immediately and ending on June 30, 2026.**
- R. Consider approving the ad valorem tax report for January 2025.**
- S. Consider approving the minutes of the City Council Regular Meeting held on February 3, 2025.**

15. EXECUTIVE SESSION

- A. Recess into and conduct an executive session pursuant to Section 551.071 of the Texas Government Code to seek the advice of the City's attorneys regarding Cause No. 18-CV-0108; *Tostado v. City of Friendswood* in the 122nd Judicial District Court, Galveston, County, Texas.**

At 7:59 P.M., Mayor Foreman recessed and convened into an Executive Session pursuant to Section 551.071 of the Texas Government Code to seek the advice of the City's attorneys regarding *Cause No. 18-CV-0108; Tostado v. City of Friendswood* in the 122nd Judicial District Court, Galveston, County, Texas.

At 8:46 P.M., Mayor Foreman reconvened the meeting and announced that, in accordance with Section 551.102 of the Texas Government Code, no action was taken in the Executive Session.

16. ADJOURNMENT

With there being no further business, Mayor Foreman adjourned the March 3, 2025, City Council Regular Meeting at 8:47 P.M.

Mike Foreman, Mayor

Attest:

Leticia Brysch, City Secretary

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 01/06/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Recess and convene into an executive session pursuant to Section 551.074 of the Texas Government Code to deliberate the annual performance of the City Manager.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This item allows the City Council to recess and convene into an executive session pursuant to Section 551.074 of the Texas Government Code to deliberate the annual performance of the City Manager.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

ATTACHMENTS

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: April 7, 2025

Date submitted: 01/06/2025

Prepared by: Leticia Brysch, Assistant City Manager/City Secretary

Subject: Consider taking appropriate action regarding the City Manager's annual performance evaluation.

Originating Department: City Attorney

Degree of importance:

SUMMARY / ORIGINATING CAUSE

This item allows the City Council to take appropriate action regarding the City Attorney's annual performance evaluation.

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

RECOMMENDATIONS

ATTACHMENTS