

CITY OF PEARLAND

Fiscal Year 2022-2023

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$10,757,831, which is an 18.28 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,466,831.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not
voting:

ABSENT:

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	\$0.628765/100	\$0.701416/100
No-New-Revenue Tax Rate:	\$0.543044/100	\$0.735485/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.245649/100	\$0.321489/100
Voter-Approval Tax Rate:	\$0.633611/100	\$0.737016/100
Debt Rate:	\$0.343765/100	\$0.392000/100

Total debt obligation for CITY OF PEARLAND secured by property taxes:
\$44,123,666



CITY OF PEARLAND, TEXAS
PROPOSED BUDGET
FOR FISCAL YEAR OCTOBER 1, 2022 TO SEPTEMBER 30, 2023

KEVIN COLE
MAYOR

JOSEPH KOZA
COUNCIL MEMBER, POSITION 1

TONY CARBONE
COUNCIL MEMBER, POSITION 2
Mayor Pro Tem

ALEX KAMKAR
COUNCIL MEMBER, POSITION 3

ADRIAN HERNANDEZ
COUNCIL MEMBER, POSITION 4

LAYNI CADE
COUNCIL MEMBER POSITION 5

JEFFREY BARRY
COUNCIL MEMBER, POSITION 6

WOODY OWENS
COUNCIL MEMBER, POSITION 7

CLAY PEARSON, CITY MANAGER
TRENT EPPERSON, DEPUTY CITY MANAGER
RON FRASER, ASSISTANT CITY MANAGER
MATT BUCHANAN, PRESIDENT, PEARLAND ECONOMIC DEVELOPMENT CORPORATION

BUDGET STAFF
AMY JOHNSON, CHIEF FINANCIAL OFFICER
KRISTEN WOOLLEY, DEPUTY DIRECTOR OF FINANCE
ERIC ROCHE, BUDGET OFFICER
RACHEL WYNSLOW, SENIOR BUDGET ANALYST
KHOA NGUYEN, FINANCIAL ANALYST
MIESHA JOHNSON, BUDGET ANALYST

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**CITY OF PEARLAND, TEXAS
CITY MANAGEMENT**

Elected Officials

Kevin Cole
Joseph Koza
Tony Carbone
Alex Kamkar
Adrian Hernandez
Layni Cade
Jeffrey Barry
Woody Owens

Position

Mayor
Councilmember, Position One
Councilmember, Position Two (Mayor Pro Tem)
Councilmember, Position Three
Councilmember, Position Four
Councilmember, Position Five
Councilmember, Position Six
Councilmember, Position Seven

Appointed Officials

Clay Pearson
Darrin Coker
Letitia Farnie

City Manager
City Attorney
Municipal Court Judge, Presiding

City Management

Trent Epperson
Ron Fraser
Matthew Buchanan
Frances Aguilar
Johnny Spires
Jack Taylor
Robert Upton
Amy Johnson
Kristen Woolley
LaRae James
John McDonald
Carry Capers
Tracy Rohrbacher

Deputy City Manager
Assistant City Manager
President, PEDC
City Secretary
Police Chief
Fire Chief
Director of Engineering & Public Works
Chief Financial Officer
Deputy Finance Director
Director of Human Resources
Director of Community Development
Director of Parks & Recreation
Executive Director of Convention
and Visitors' Bureau
Library Director*
Director of Communications
Municipal Court Administrator
Chief Information Officer

*Lisa Loranc
Joshua Lee
Jennifer Huhn
Daniel McGhinnis

**Employee of Brazoria County serving in cooperation with the City of Pearland*

Staff Organizatio

Pearland Citizens

└─ **Mayor & City Council**

├─ **Legal**
├─ **Municipal Court Judge**
└─ **City Manager**

Communications

Community Development

Convention and Visitors Bureau

Finance

Human Resources

Pearland Economic Development Corporation

Deputy City Manager

Engineering and Capital Projects

Information Technology

Library

Parks and Recreation

Public Works

Assistant City Manager

City Secretary

Fire

Municipal Court

Office of Emergency Management

Police



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Pearland
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

**CITY OF PEARLAND
PROPOSED BUDGET FY 2022- 2023
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5 August 2022

Honorable Mayor Cole and City Council members:

It is the responsibility of the City Manager and team to put forth a recommended budget, one that is balanced *and* delivers the quality services that the Pearland community expects and deserves. What follows through this document describes the budgetary work plan, with enthusiasm and optimism as we build upon successes, learn from history, and advance forward with determination to positively shape the future of Pearland.

Background and Context

Providing public good to an outstanding community is not always an immediately gratifying endeavor. For long-term success, plans must be developed that take into consideration not only the varying perspectives of this diverse community, but also the future direction. A good process must check with partners and stakeholders, meet the procedural rules and schedules of our State and Federal agency partners, and then procure and budget before finally executing. For instance, the McHard Road extension which opens in late 2023 to the public as another major transportation upgrade appeared on a Thoroughfare Plan 20 years ago, was funded in the regional TIP in 2013, started design in August 2014, bid in January 2020, and started construction in September 2022.

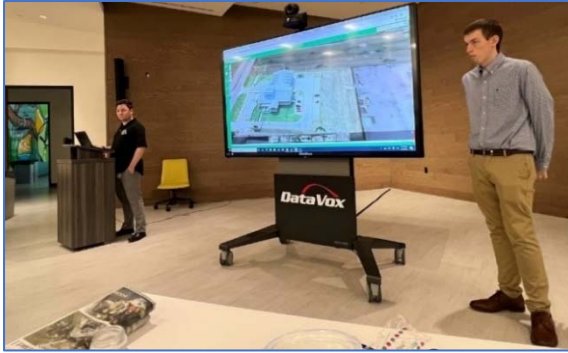


There are objectives with victories/setbacks on a smaller scale than the McHard Road extension. There are daily incremental steps and regular City Council meetings at which you move forward as we shape our Pearland community's future. Scenes such as above, when the Engineering and Public Works division leaders coordinate to support each other in meeting daily needs and moving forward the initiatives that you lay out, both big and small.

Meeting City Council Priorities

For FY23 ahead, with some perspective and humble experience, we believe that we have many pieces in place for new leaps forward. All put in place and organized around what you have strategized and prioritized last February in a Saturday session and then at early budget input in late June:





Regular dedicated drainage resources. The City Council adopted a resolution prioritizing drainage maintenance beyond our past state of “respond and cross fingers.” One of the benefits of the investment of time in our CIP quarterly updates has been to raise awareness of the need to have meaningful, substantive support for the maintenance of our capital assets. Rather than the past reality of bouncing insufficient resources between City streets and drainage responsibilities, doing neither to the level of service expected, the priority resolution was made, in the fallout of not advancing a separate drainage utility fee, to FY23 including enhanced drainage maintenance with recurring staffing resources. That commitment is included in the recommended budget as well as creating a separate, identifiable drainage special revenue fund to which the City Council and public can see over time our commitment to addressing the public safety issue of drainage.



There is a citizens’ drainage bond committee working diligently and now awaiting preliminary engineering reports to reconvene and form a recommendation for a May 2023 bond package for residents to vote upon. The initial scale of that package is anticipated to be around \$90 million in large capital projects for further drainage improvements. There’s already substantial work going on with existing neighborhoods due to the May 2019 bond package, including West Lea and Willowcrest, that includes retrofitting and upgrading drainage and associated public right-of-way assets. New drainage upgrade construction contracts are coming up in FY23 Budget for Brookland Acres, Garden Rd/O’Day Road, and Woody Road.



Employee support with sustainable and meaningful classification and compensation package. Last year we implemented a multi-pronged classification and compensation study that, in some cases, moved position salaries dramatically and got us substantially to 100% of the market pay as reflected in the study. But, even with the multi-million-dollar investment, we had a small number of positions, eight, that were partially moved ahead but with a commitment to finish the job in FY23. The adjustment is included in the recommended budget for the remaining positions. Now the work is to keep us as close to market as possible and remain competitive and attractive. This task becomes harder in the current inflationary environment, challenging our efforts to remain relevant in a very competitive labor market.

The budget presented here has \$72 million for personnel services in the General Fund which provides strong staff support with +5.6% increases for those in good standing, composed of both movement within the newly adopted step plans and moving up the plan itself. Uniformed police with the Civil Service steps would see +6.6% increases (again, step increase and the pay plan





move). Moreover, the recommended pay plans recognize that approximately 40% of sworn police employees are at the top of their scales and would generally not see the even larger increase. Given the continued high prices for energy, housing, and staples of life, and to retain experienced talent while still honoring the step pay system in place, we are recommending a 2% lump sum for all topped-out employees who have stayed in the same range and would generally not receive a step increase atop normal pay range adjustments. Importantly, this approach is consistent throughout the Police, Fire, and Professional staff step-plans.



Upgrading Facilities and Functions to Expand and Serve Modern Pearland

Groundbreakings and ribbon cuttings have become common, but still need to be appreciated and noted. In FY22, we opened Phase 2 of the Shadow Creek Sports Complex, the new replacement Fire Station #4, the one-of-a-kind West Pearland Library, the Orange Street Service Center, the Clear Creek Trail at Shadow Creek Ranch from the Sports Complex at Shadow Creek Ranch to Hwy 288, and we will be moving into the new Animal Shelter and Adoption Center within the final quarter of 2022. These physical building improvements reflect the same dedication, perseverance, and foresight as the McHard Road extension between Cullen Boulevard and Mykawa Road mentioned in the outset here.



In FY23, we will see substantial completion of the new Public Safety Training & Education Building, transformed from old Fire Station #4. The repurposed facility will host our newly launched Pearland Police Academy, which graduated its first class in April 2022. The initial five graduates will be finishing their field training experience and begin their full assignments with Pearland Police Department in the coming weeks. The next class of five to ten cadets begins in fall 2022. The new training facility will serve these and future students and all our existing personnel, professional and uniformed staff, by preparing them to better serve our residents.



[Milestones on the journey for design and construction are regularly updated](#) to you and the community to know and support that work. We added another level of communication over the last couple of years with the [CIP Workshop series](#). While an additional time commitment for





you to participate and our staff to prepare, those have proven to be very helpful for raising the awareness of the investments that you commit through the [Future with a Purpose](#) process for Pearland.

As the City Council knows well through the updates above and regular contract actions, we are managing a massive upgrade and catch-up to our water and wastewater public utility systems. Digesting development through our self-sustaining enterprise fund, supported solely by user fees, is a recognized strain upon all, but necessary to provide the essential support to daily life and commerce. Essentials start with daily production and distribution of fresh water to 40,000 homes and businesses. In summer 2023, the surface water treatment plan will complete licensing and certification and take water drawn from the adjacent American Canal, up to 10 million gallons per day. The budget herein completes the necessary people, contracts, and equipment to operate that plant.



Public Safety Foremost

This budget recognizes and supports the highest priority put forward by Police command with the addition of two of the six requested telecommunications operators. These personnel provide the vital link between the public who seek help and first responders who serve them. Our police department provided valuable assistance in the aftermath of the tragedy in Uvalde, Texas. The support offered by police officers and dispatchers highlighted critical areas to address in keeping our community safe. The ability to maintain interoperability in communications and effectiveness in police operations were primary takeaways from our involvement in Uvalde.



One police officer position with vehicle is being added for Patrol. In addition to the telecommunications operators and police officer, there is funding for equipment to enhance our response to an active attack, wherever it may occur.



Further commitment to our safe community is demonstrated in the equipment and fleet upgrades in the fire department. Most of our large fire apparatus are holdovers from volunteer department acquisition and are increasing in age and expense to maintain. The recommended budget includes a major 'catch-up' and modernization with the commitment of ARPA funds for the procurement of a fire engine and a ladder truck. Additional needs of another fire engine and a tanker remain a priority for acquisition in the near term.





Four additional firefighters enhancing fire operations will relieve the pressures of mandatory overtime on personnel and will reduce mandatory overtime expenditures. Four is an important number as it balances out the three shifts (one shift has been short through current staffing allocation) and adds one position for every shift. The addition will move Pearland FD further from a reactionary emphasis to instead get forward on improving operations with training, safety protocols and documentation, outreach, prevention, and loss reduction.

In the budget detail documentation is a memorandum with items that are not funded but priority for future consideration should the means arise in FY23 or in a next budget year. One of those to keep eye upon for improving public safety operations is the Fire Incident Techs. Through conversations with Fire leadership and line staff, the creation of Fire Incident Technicians (FIT) is a firefighter that would be alongside the Battalion Chiefs that have responsibility for the entire city fire protection and emergency medical services. Such FITs, when we can add them, will be force multipliers for maintaining accountability and safety on fire grounds while serving as an extension of those Battalion Chiefs who currently have to juggle equipment, communications, driving, and situation awareness.



Pearland Prosperity Ahead

FY22 up until its final months has been an expansive economic environment with double-digit growth month over month of retail sales tax revenue. The housing and real estate market have been supercharged and expansive. Unemployment in our region has remained at an extremely low 4%.

FY22 saw the foundations laid for quality economic development initiatives, just as we put down rebar and pour concrete preparing for new buildings and roads, essential underpinnings that allow for later great things.

Again, the earlier work to plan and strategize, in this case [the 2019 Pearland Prosperity Plan](#) goals are being worked upon with diligence.

The overarching two goals of Pearland Prosperity are supported by initiatives to bring economic growth and diversification and to be a community of choice in Greater Houston. Underpinning those are seven high-level focus areas. That is where we see progress and great things to come.



Two specific things bringing excitement are first, workforce and talent development and second, business formation and early-stage development. For the first, the work has started in earnest with a dedicated Pearland Economic Development Corporation (PEDC) professional to connect resources with each other and businesses with existing resource. For the second, PEDC went through a process and selected to partner with The Cannon and have a devoted `navigator' at the Pearland Innovation Hub who can help entrepreneurs, start-ups, and early-stage businesses get through the business of running a business so that they can build the business.

The FY23 Budget here includes several other “regular” enhancements to the City side of business regulation and permitting. Specifically, new permitting software that expands and leverages upon





the existing CityWorks system bought for asset management and work orders, allowing us to better serve our business and development community. The other modernization is a review and rewrite of the City's 2006 Unified Development Code (UDC). The new verbiage and document will be straightforward and concise with graphics and electronic linkages to improve readability and accessibility. Modified 36 times in the last two decades, the rules will be updated and fit Pearland growth and development for the next 20 years.



Quality Places for Quality of Life as a Welcoming Community

FY22 marked remarkable milestones as the City hosted Grand Opening of the Sports Complex at Shadow Creek Ranch Phase II launching Pearland's first ever Miracle League, Cricket, and Rugby programs. The Miracle League Opening Day kicked off the first of 2 seasons offered each year Fall/Spring with 160 athletes, and off-season program opportunities with a variety of partners like Special Olympics and Wounded Warrior Project. For many families and athletes, this was the first experience on a field or part of a team, as many athletes have not had an opportunity to play in a barrier-free environment.



FY22 brought the addition of approximately 1.6 new miles of trail and a pedestrian bridge across clear creek between the Sports Complex at Shadow Creek Ranch and Hwy 288, trail safety enhancements including location markers, signage, and cameras.

Design work for approximately 2.5 miles of hike and bike trail along Clear Creek near Pearland Parkway will begin in FY 23 providing more opportunities for non-motorized transportation and connection to the University of Houston Clear Lake Pearland Campus, El Franco Lee Park, and commercial retail centers. The new trail will also provide access for diverse populations to meet and interact with neighbors, connect to natural areas, and enhance community pride.

Leveraging and Deploying External Federal and State Grants Effectively

Substantive increases in grant funding have assisted the City's ability to attract external support for a variety of local needs. Recurring opportunities for public safety, community development, parks and recreation, and other ongoing elements of our local operations have come to the City from several Federal and State funding sources. Block grant and competitive applications for public assistance provide the City with \$4,210,209 for fire staffing, police equipment, public facility improvements, social service programs, playground equipment, and housing rehabilitation activities.

The major infusion of grant dollars has come in the form of disaster recovery and response funding, including allocations for hazard mitigation improvements, which now total \$15,740,826. All funds together, the City has approximately \$19.9 million in use, 89% of which involves multi-





year programs and activities related to flood mitigation (buyouts and home elevations), community and economic development, and Coronavirus relief.

FY23 additions to the current funding include the planned uses of the 2nd tranche of American Rescue Plan Act coronavirus relief (\$5,944,486) from the \$11,888,971 million U.S. Treasury's State & Local Fiscal Recovery Fund allocation to the City, and \$499,760 in FEMA funds from the Texas Water Development Board (TWDB) for elevation of two (2) flood-prone residential structures. Overall, the total available new funding planned for use in FY23 amounts to an estimated \$6,923,100. Grant program reductions include the end of the current Staffing for Adequate Fire Emergency Response (SAFER) grant after the first quarter (\$133,256 remaining of \$1.8 million allocated in FY20 for 12 firefighters) and the proposed \$40,085 in Emergency Management Planning Grant (EMPG) grant funds that have been eliminated statewide by the Texas Division of Emergency Management.

Finally, ongoing management and oversight of the various FEMA disaster public assistance (Public Assistance Alternatives Project – PA) reimbursement processes involving the February 2021 Winter Storm and COVID-19 expenditures eligible for FEMA reimbursement continue to impact Grant Funds 353 and 355, respectively, until an obligation occurs that will offset incurred expenditures with the applicable share of federal reimbursements for those two declared disasters. Until then, Fund 355 and Fund 353 will need to operate with negative fund balances until those programs resolve unreimbursed cost issues. This is common with FEMA and has historically reconciled appropriately over the years (RE: Hurricane Harvey).

The income statements for Special Revenue Funds 350 – 356 are available in the FY23 Proposed Budget books and can be reviewed in discussion during the various budget process activities.

Property Tax Base and Rate

The property tax base for tax year 2022 that will fund our FY23 budget grew extraordinarily; existing properties appreciated, and turnover was brisk. The result is that tax base is now \$14.4 billion, up 28% from the prior tax year of \$11.3 billion. Those are inclusive of the TIRZ #2 value now \$3.4 billion which leaves \$11.1 billion taxable for Operations and Maintenance and Debt Service.

From decreasing revenue on individual homesteads the balance of the tax base provides growth that creates the balance of revenue. The valuations for non-residential and non-homestead properties is a function of the increased valuations and the balance put upon them through the State property tax structure. Property tax revenue is increased for our required debt service needs and operations which, including the TIRZ administrative fee which has a formula relationship to the property tax revenue, is up to \$49.9 million from FY22, a 16.5% rise. The higher amount is attributable to a \$3.1 billion increase in net taxable value. The amount is large and been re-verified by the Brazoria County Tax Office from reports on the three County Appraisal Districts.

Property Tax examples

We have shared and used the same set of ten sample property tax bills over the years to illustrate the interworking of homestead exemptions, valuation caps, and the combination of various taxing districts' rates. The overall tax system we work within is set by the State of Texas government – County Appraisal Districts, County Tax Office worksheet completion, and resulting rate restrictions. The combination results in the City's overall recommended property tax rate for FY23 to be decrease by over 10%, or 7.3 cents below the FY22 \$0.70 rate.





For homestead properties in our samples, **every one of the tax liabilities calculated will be down in absolute dollar terms for what goes to the City of Pearland** to help pay for City police, fire, roads, drainage, parks and recreation, municipal courts, drainage and more.

Sample Homestead Property Tax Bills Projected for 2022 Tax Year (for FY 2023 Budget Cycle)													
		Zero Growth		Homestead Example 1		Homestead Example 2		Homestead Example 3		Homestead Example 4		Homestead Example 5	
TY21 Actual City Tax Bill		\$ 2,069		\$ 1,766		\$ 1,293		\$ 1,206		\$ 1,806		\$ 1,176	
TY21 Taxable Value		\$ 300,000		\$ 258,200		\$ 189,353		\$ 176,900		\$ 264,080		\$ 172,691	
% Increase (Decrease)		0.0%		10.0%		10.0%		10.0%		10.0%		10.0%	
TY22 Taxable Value		\$ 300,000		\$ 284,020		\$ 208,288		\$ 194,590		\$ 290,488		\$ 189,960	
City Scenario	Proposed TY 2022 City Rate	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual
	0.6288	\$ 1,855	(214)	\$ 1,741	\$ (25)	\$ 1,277	\$ (16)	\$ 1,192	\$ (14)	\$ 1,781	\$ (25)	\$ 1,163	\$ (13)
Total Tax Bill		\$ 6,627		\$ 6,950		\$ 4,292		\$ 3,975		\$ 8,492		\$ 3,867	
City of Pearland % of Total		28%		25%		30%		30%		21%		30%	
Total Tax as % of Taxable Value		2.2%		2.4%		2.1%		2.0%		2.9%		2.0%	
		Homestead Example 6		Homestead Example 7		Homestead Example 8		Homestead Example 9		Homestead Example 10		Senior Example HS 11	
TY21 Actual City Tax Bill		\$ 1,473		\$ 2,213		\$ 3,166		\$ 2,133		\$ 2,144		\$ 206	
TY21 Taxable Value		\$ 215,370		\$ 323,525		\$ 463,000		\$ 311,880		\$ 313,480		\$ 176,500	
% Increase (Decrease)		10.0%		10.0%		10.0%		10.0%		10.0%		2.2%	
TY22 Taxable Value		\$ 236,907		\$ 355,877		\$ 509,300		\$ 343,068		\$ 344,828		\$ 180,330	
City Scenario	Proposed TY 2022 City Rate	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual
	0.6288	\$ 1,452	\$ (21)	\$ 2,182	\$ (31)	\$ 3,122	\$ (44)	\$ 2,103	\$ (30)	\$ 2,114	\$ (30)	\$ 206	\$ -
Total Tax Bill		\$ 4,955		\$ 11,507		\$ 14,430		\$ 8,235		\$ 7,451		\$ 896	
City of Pearland %		29%		19%		22%		26%		28%		23%	
Total Tax as % of Taxable Value		2.1%		3.2%		2.8%		2.4%		2.2%		0.5%	
NOTE: Property tax dollar amounts reflect the exemptions and applicable caps (not shown in summary) affecting the AV to which rate is applied.													





To take a deeper dive at the make-up of a property tax bill, please review and consider below, with the qualification that most every property has different characteristics and components and that we do not have final rates for all the jurisdictions for the samples.

Homestead Tax Bill Example 1								
Address: XXXX Seabrough				Subdivision: Shadow Creek Ranch				
Characteristics:								
Exceed Homestead Cap in 2022								
Within MUD boundaries (MUD 26)								
Taxable Value Summary								
	Tax Year 2021			Tax Year 2022			Annual \$ Change	
Appraised Value	258,200			315,420			57,220	
Homestead Cap Loss	-			31,400			31,400	
Taxable Value	\$ 258,200			\$ 284,020			25,820	
Proposed Tax Rate Comparison of Values								
Taxing Entity	Tax Year 2021			Tax Year 2022			Annual \$ Change	%
	Rate	Amount***	% of Total Amount	Rate**	Amount	% of Total Amount		
Alvin Independent School District	1.3977	3,259	47.8%	1.3777	3,362	48.4%	102	3.1%
City of Pearland	0.7014	1,766	25.9%	0.6288	1,741	25.1%	(25)	-1.4%
Brazoria County	0.3365	695	10.2%	0.2824	642	9.2%	(53)	-7.7%
Alvin Community College	0.1832	473	6.9%	0.1832	520	7.5%	47	10.0%
Brazoria County Drainage District #4	0.1520	314	4.6%	0.1520	345	5.0%	31	10.0%
BRAZORIA COUNTY MUD #26	0.1000	207	3.0%	0.1000	227	3.3%	21	10.0%
Road & Bridge Fund (Brazoria County)	0.0500	102	1.5%	0.0500	112	1.6%	10	10.1%
Total	2.9209	6,816		2.7741	6,950		134	
% of Appraised Value		2.6%			2.2%			
*Certified Tax Year numbers are not shared until October. These are based on preliminary numbers on Brazoria, Harris and Fort Bend County Tax Assessor's websites.								
** 2022 tax rates for other entities are not certified. Based either on advertised rates or 2021 rate.								
***Tax Amount is equal Taxable Value minus different deductions for different Tax Entities then multiply with Tax Rate								
Baseline Homestead Exemption								
10% cap on taxable value growth from previous year								
In addition to the 10% cap, this property qualifies for the following Homestead exemptions:								
City of Pearland: Deduction equal to the higher of \$5,000 or 2.5% of Taxable Value								
Brazoria County Drainage District #4: 20% deduction to Taxable Value								
Brazoria County: 20% deduction to Taxable Value								
Road & Bridge Fund (Brazoria County): 20% deduction to Taxable Value plus additional \$3,000 deduction to Taxable Value								
MUD #26: 20% deduction to Taxable Value								
Alvin ISD: reduce Taxable Value by \$25,000 in 2021 and \$40,000 in 2022								





For the City Council that has been reviewing our monthly actual to budget variance reports, also publicly posted, you will recall that property tax revenue for FY22 has fallen below calculations as the revenue from tax ceilings fell less than historical percentage. That percentage has been adjusted in the calculations from 85% to 72.5% and is reflected in the revenue below.

Comparison of Potential Property Tax Rate and Revenue					
General Fund and Debt Service Property Tax Rates	FY2022 Actual Rates & Amended Budget	Fiscal Year 2023*			Change Proposed FY 2023 to FY 2022 Actual Rates
		(1) No New Revenue Rate	(2) Proposed Tax Rate	(3) Voter Approval Rate (+ 3.5% additional revenue)	
General Fund (O&M)	0.309416	0.199279	0.285000	0.289846	-0.024416
Debt Service (including in-City MUD rebate obligation)	0.392000	0.343765	0.343765	0.343765	-0.048235
Total	0.701416	0.543044	0.628765	0.633611	-0.072651
G.F. Property Tax Revenue + TIRZ Admin Fee (in millions)	\$30.1 + \$12.7 = \$42.8	\$25.6 + \$10.2 = \$35.8	\$36.7 + \$13.2 = \$49.9	\$37.3 + \$13.3 = \$50.6	

* For Fiscal Year 2023, the proposed rate in green is used in the recommended budget revenue.

General Fund Revenue and Expenditure Overview

As described above, revenue remains primarily direct property taxes and the TIRZ #2 transfer in Charges for Services which is the property tax paid from the TIRZ #2 for operations and maintenance, per the original agreement. Sales tax revenue remains strong but growth has tapered in the last months.

Annual Budget by Account Classification Report

Fund: 100 General Fund	2020 Actual		2021 Actual		2022 Amended		2023 Proposed	
	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total
Property Taxes	\$26,919,733	29%	\$28,319,667	30%	\$30,442,547	29%	\$37,025,506	34%
Sales & Use Taxes	\$22,716,028	24%	\$26,138,991	28%	\$29,030,796	28%	\$30,119,451	28%
Franchise Fees	\$7,014,025	7%	\$6,719,483	7%	\$6,444,298	6%	\$6,737,279	6%
Licenses & Permits	\$4,423,758	5%	\$4,285,586	5%	\$4,666,429	4%	\$4,656,527	4%
Fines & Forfeitures	\$1,617,153	2%	\$1,754,718	2%	\$2,173,514	2%	\$1,977,043	2%
Charges for Services	\$18,220,404	19%	\$19,400,331	21%	\$22,043,290	21%	\$20,974,892	19%
Investment Earnings	\$420,200	0%	\$22,321	0%	\$48,000	0%	\$506,532	0%
Intergovernmental	\$5,122,830	5%	\$550,140	1%	\$0	0%	\$0	0%
Miscellaneous	\$2,178,715	2%	\$453,837	0%	\$535,940	1%	\$545,619	0%
Other Financing Sources	\$221,261	0%	\$177,135	0%	\$0	0%	\$0	0%
Transfers In	\$4,949,456	5%	\$6,261,713	7%	\$9,616,314	9%	\$6,947,699	6%
Revenue Totals:	\$93,803,562		\$94,083,921		\$105,001,128		\$109,490,548	
					Change		4.3%	





Sales Tax Revenue

Sales tax revenue for the upcoming FY23 is budgeted at \$30.1 million, up 3.75% from the FY22 year-end amended amount. That increase is an amount that will be monitored closely through the year for adjusting as necessary due to inflation and any potential economic impacts of the Federal Reserve increasing rates. The increase is atop the prior year increases that were fueled by enormous Federal stimulus into households.

Other Revenues

Total Licenses & Permits revenue is budgeted at \$4.6 million, about the same as the FY22 amended budget. Permit revenue remained strong during the year. Fines and Forfeitures are expected to remain approximately the same as FY22

Significantly, General Fund revenue includes large transfers in from Federal stimulus funds, reimbursing the City for force account labor and expenses made over the last year. While non-recurring, there remains in that Federal ARPA grant account another \$258,388 in unprogrammed funds available for deployment during FY23 as eligible needs and priorities emerge.

General Fund Expenditure Overview

General Fund expenditures are \$110.3 million. On a function basis, 59% of expenditures are in Police and Fire, up even more as a share from prior year. To better identify the work being done in Public Works and the transfers that support the Infrastructure Reinvestment Fund and the new Drainage Fund, the transfers have been reflected in the Public Works Function and General Government expenditures have correspondingly decreased. In FY23 the transfer total is \$3,741,758 to both funds.

Annual Budget by Function Report

Fund: 100 General Fund	2020 Actual		2021 Actual		2022 Amended		2023 Proposed	
	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total
Expenditures								
General Government (including transfers out)	\$14,040,367	17%	\$17,354,094	19%	\$20,530,264	19%	\$15,858,590	14%
Public Safety	\$46,847,908	57%	\$51,473,628	57%	\$59,731,313	56%	\$65,145,981	59%
Public Works	\$11,502,132	14%	\$11,369,557	13%	\$14,710,936	14%	\$15,472,967	14%
Community Services	\$3,798,941	5%	\$4,098,948	5%	\$4,625,896	4%	\$5,465,884	5%
Parks & Recreation	\$5,739,764	7%	\$6,274,103	7%	\$7,386,075	7%	\$8,312,126	8%
Expenditure Totals	\$81,929,112		\$90,570,329		\$106,984,484		\$110,255,548	
						Change	3.1%	

For General Fund expenditures on a classification basis, most of our expenditures to take care of business are devoted to our people, wages, and benefits. That percentage has been largely consistent but reflects the establishment of internal service funds for IT, Facilities, and Drainage





and the dedication of those funds separately and identifiable and supported by appropriate transfers out from departments in the General Fund.

Annual Budget by Account Classification Report

Fund: 100 General Fund	2020 Actual		2021 Actual		2022 Amended		2023 Proposed	
	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total
Expenditures								
Salaries & Wages	\$59,915,339	73%	\$64,836,474	72%	\$70,798,032	66%	\$72,031,751	65%
Materials & Supplies	\$2,130,739	3%	\$2,373,636	3%	\$3,664,224	3%	\$3,768,058	3%
Building & Grounds	\$1,208,162	1%	\$1,292,846	1%	\$2,062,335	2%	\$782,158	1%
Repair & Maintenance	\$2,738,228	3%	\$3,305,889	4%	\$4,794,047	4%	\$1,738,043	2%
Misc and Other	\$8,978,996	11%	\$9,526,586	11%	\$11,747,423	11%	\$11,128,430	10%
Inventory	\$422,888	1%	\$447,649	0%	\$629,123	1%	\$95,716	0%
Principal & Interest Pay't	\$453,369	1%	\$274,313	0%	\$125,337	0%		0%
Capital Outlay	\$610,735	1%	\$275,565	0%	\$1,236,173	1%	\$928,030	1%
Transfers Out	\$5,470,657	7%	\$8,237,371	9%	\$11,927,790	11%	\$19,783,362	18%
Expenditure Totals	\$81,929,112		\$90,570,329		\$106,984,484		\$110,255,548	
					Change		3.1%	

General Fund Unallocated Fund Balance

	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Beginning Fund Balance	\$ 29,076,297	\$ 32,524,401	\$ 30,541,045
Revenue	94,083,921	105,001,128	109,490,548
Expenditure	90,570,329	106,984,484	110,255,548
Net	\$ 3,513,593	\$ (1,983,356)	\$ (765,000)
Ending Balance	\$ 32,524,401	\$ 30,541,045	\$ 29,776,045
Policy Minimum Balance (90 Days)	\$ 22,332,410	\$ 26,379,736	\$ 27,186,300
Amount Over/(Under) 90 Day Target	\$ 10,191,991	\$ 4,161,309	\$ 2,589,745
Days of Reserves	131	104	99

The ending fund balance for the General Fund is anticipated to remain over the strong 90 days of expenditure target. If the City Council desires additional non-recurring one-time priorities during the fiscal year, this would be a source of funds to consider, but better to consider large allocations after December when property tax revenue starts to be received in earnest.

Enterprise Fund (Water and Wastewater) Overview

The capital improvement program for the City's water and wastewater system, providing the essentials of life, have been noted. To sustain that which sustains us, the necessary rate increases have come. While less prior multi-year projections, we need to increase revenue to

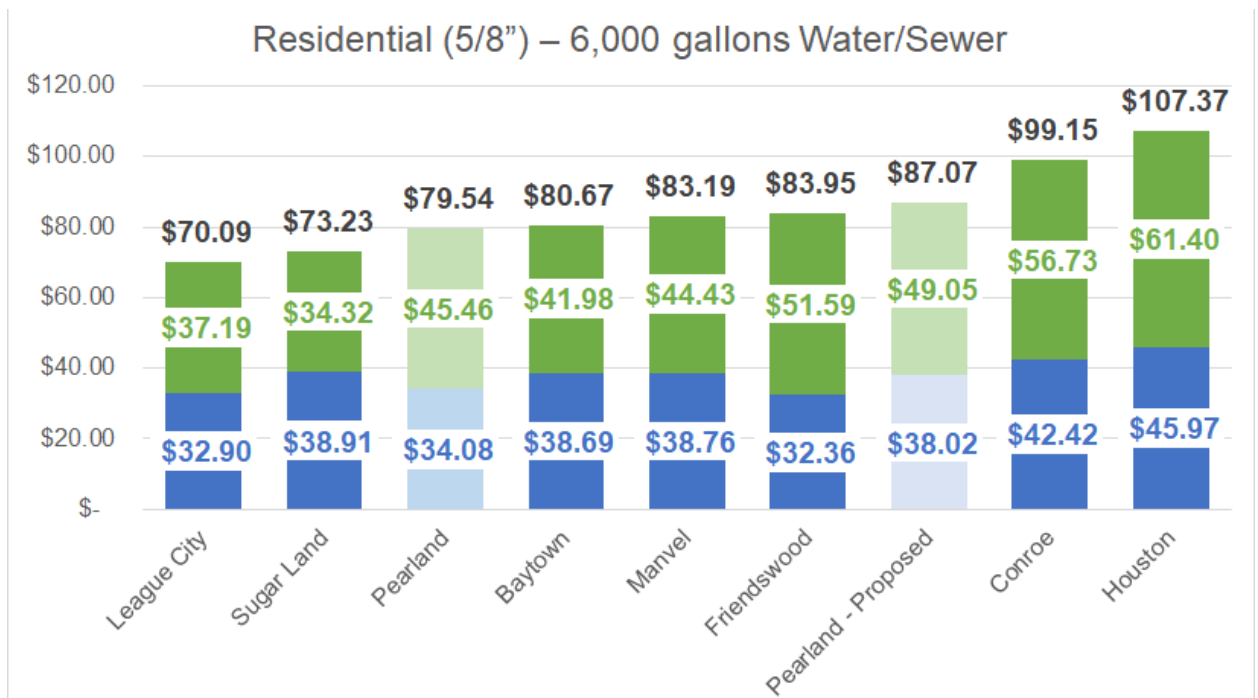




meet requirements for literally hundreds of millions of dollars in investments. The payback will be a durable and resilient system that meets demand.

Revenue requirements are such that an increase in rates for a sample 6,000-gallon usage customer will be about an additional \$7.53 per month, +9.5%. The rate structure moves so that the base customer with only that first tier base of 2,000 gallons pays \$5.30/month more.

Sample Bills with 13.1% Proposed Revenue Increase for FY 23												
Account Type	Usage	Meter Size	WATER Current Rate	WATER Proposed Rate	WATER Increase	SEWER Current Rate	SEWER Proposed Rate	SEWER Increase	Current TOTAL	Proposed TOTAL	INCREASE TOTAL	
Residential	2,000	5/8-inch	\$ 16.57	\$ 18.74	\$ 2.17	\$ 23.88	\$ 27.01	\$ 3.13	\$ 40.45	\$ 45.75	\$ 5.30	13.1%
Residential	3,000	5/8-inch	\$ 20.45	\$ 23.56	\$ 3.11	\$ 28.66	\$ 31.23	\$ 2.57	\$ 49.10	\$ 54.79	\$ 5.68	11.6%
Residential	6,000	5/8-inch	\$ 34.08	\$ 38.02	\$ 3.94	\$ 45.46	\$ 49.05	\$ 3.59	\$ 79.54	\$ 87.07	\$ 7.53	9.5%
Residential	12,000	5/8-inch	\$ 67.76	\$ 74.26	\$ 6.50	\$ 79.06	\$ 84.69	\$ 5.63	\$ 146.82	\$ 158.95	\$ 12.13	8.3%
Small Office	2,000	5/8-inch	\$ 16.57	\$ 18.74	\$ 2.17	\$ 23.88	\$ 27.01	\$ 3.13	\$ 40.45	\$ 45.75	\$ 5.30	13.1%
Commercial	38,000	2-inch	\$ 336.80	\$ 367.39	\$ 30.59	\$ 391.80	\$ 429.88	\$ 38.08	\$ 728.60	\$ 797.27	\$ 68.67	9.4%
Fast Food Restaurant	59,000	4-inch	\$ 738.16	\$ 812.88	\$ 74.72	\$ 915.01	\$1,013.37	\$ 98.36	\$1,653.16	\$ 1,826.25	\$ 173.09	10.5%
Sit Down Restaurant	262,000	4-inch	\$1,894.44	\$2,039.00	\$ 144.56	\$2,051.81	\$2,219.19	\$ 167.38	\$3,946.25	\$ 4,258.19	\$ 311.94	7.9%

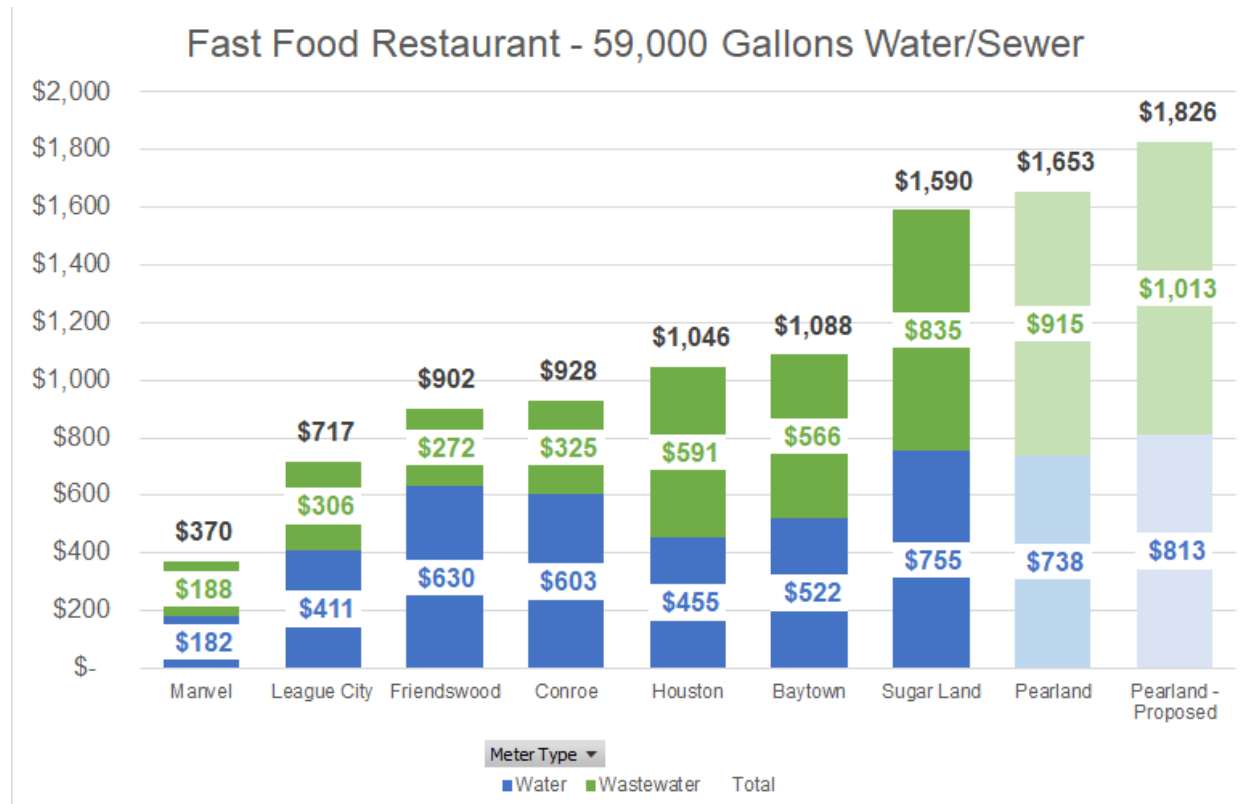


The adopted rate structure recognizes that larger users place larger demands upon the systems.





The larger commercial users in Pearland do pay more than comparable usage in surrounding cities. The change for 13% rate increase for example below is \$173 difference.





Unresolved and Open Issues

Every budget has items that could not or were not funded. Perhaps a reflection of the year's inflationary economy, hyper-political national politics, war in Europe, unsettled energy markets, and maybe even the current heat and drought, is that this City budget year has more items in flux and not resolved as we typically would strive to have open. To flag those as we go through the budget and then execution after October 1, 2022, please keep in mind these items (I am sure there are more)

- **Fire fleet gaps** – We have recognized and addressed to some degree that our fleet of heavy Fire apparatus that are relied upon every hour of every day. There is more that needs to be done in the years ahead with either grant funding, mid-year allocation, or lease-purchase approaches to maximize the reliability of this critical equipment.
- **Police personnel** – We have recognized the need to increase staffing resources to the Patrol Division, improving citizen interaction and reducing response times. While the addition of a police officer supports this objective, a single officer provides unbalanced coverage for one of four patrol squads. Ideally, two officers provide balanced deployment to two squads, either on dayshift or nightshift as the response data identifies the need. Identifying funding for an additional officer for patrol is a high priority for us.
- **Introduction of Parental Leave** – We have a good package of employee benefits to offer; that's been enhanced. One gap, something that has been appreciated and useful in other cities and companies in the private sector, is a parental leave benefit. Paid Parental Leave are for births, adoptions or placements of foster children. This benefit will enrich the organization by showing staff that we care about their health, well-being and quality of life. As we research the potential parameters of this benefit, program recommendations will be forthcoming for any future implementation.
- **Additional Certification pay** – There is need for a more robust certification pay system in our total compensation approach, particularly on the mind for emergency management. Certification pay reward staff for pursuing training which provides the City with a competitive advantage, boost efficiency, grows knowledge and skills while establishing credibility. It is an additional form of compensation without impacting base salaries.
- **Drainage Fund & PEDC Funds for Drainage** – We have established a Drainage Fund with \$2.0 million which includes prior year amounts budgeted with Public Works plus the additional \$662,000 per Resolution R2022.39. The purpose of the fund is to recognize and





set aside the funding necessary to operate and maintain our existing drainage infrastructure. This includes fully funding existing and additional operational personnel and equipment necessary to inspect, repair, and reinvest in both our underground drainage system and open ditch drainage system on a 10-year rotating basis. Per the intent of R2022-39, this *fulfills* already in FY23 the initial O&M needs identified in the pro-forma associated with the Drainage Fee discussion.

Future needs are to continue to invest in our personnel, equipment, and contracts required to maintain and manage our system based actual production after standing up the 10-year maintenance program, meeting new state requirements when our Stormwater Permit is renewed in 2024, adding funds for small maintenance projects identified in the next Stormwater Master Plan/Model, transfer funds from the PEDC to maintain the drainage infrastructure built by the PEDC, and to look at additional PEDC funding for future capital projects. One focus of future PEDC funds is to partially fund an update to our Drainage Master Plan where it will support economic development.

Conclusion

My thanks to the City staff with whom I have the honor of serving. Their work and dedication continue to show, and their commitment to this community is nothing short of inspirational. We talk about shaping the community, it is their hands doing the work and without them we would not be where we are. A special thanks to our budget development team – Eric Roche, Rachel Wynslow, Khoa Nguyen, Miesha Johnson, Dara Cook, Amy Johnson, Kristen Woolley, Trent Epperson, Ron Fraser, and Joel Hardy; plus Joshua Lee and many more in critical administrative support and specific area expertise such as CIP.

The pictures along the transmittal here are ones that I had the opportunity to capture at a wide variety of opportunities serving. The pictures represent a small cross section of the great number of people here working hard to make Pearland THE Community of Choice. There's much to do, obviously, but our accomplishments outpace the stumbles. The daily work towards great long-term growth and progress continues.

Respectfully submitted,

Clay J. Pearson
City Manager



Council Strategic Retreat Outcomes



The City Council of Pearland held a Strategic Visioning Retreat on Saturday, February 19, 2022, for the purpose of refreshing the strategic vision for the future. Strategic Government Resources (SGR) was enlisted to facilitate the retreat. Six (6) of the seven (7) Council Members and the Mayor were in attendance as well as the City Manager and Senior Staff. Dr. Scott Willingham, Senior Vice President for SGR, facilitated the strategic visioning refresh process. This report is a summary of the key points discussed and the Strategic Pillars that the Council identified for their vision.

Initiatives

The Council was asked to refresh and rank the supporting strategic initiatives. The shaded blue areas reflect what initiatives support Council's strategic priorities.

Strategic Priorities

Each priority along with the priority's definition and the supporting initiatives were displayed and discussed. Working with one another, the Council collaborated to affirm each priority as currently relevant. In addition, each priority's definition was refreshed. For each priority, the supporting initiatives were evaluated, reworded and realigned. The priorities were ranked by council in order of importance.

Trusted Government

Definition: Delivering **transparent**, high-quality, and accessible city services by developing cutting edge solutions, engaging with the community, and continuously improving our capabilities.

Strong Economy

Definition: Developing and investing in an attractive community that allows talent, entrepreneurs, and businesses to thrive for generations to come by supporting stable, steady growth, and unending opportunities.

Safe Community

Definition: Making Pearland a welcoming place by ensuring a safe environment and providing efficient and effective Public Safety services for residents, businesses, and visitors.

Sustainable Infrastructure

Definition: Building quality of life on a well-planned and maintained foundation of **essential** water, transportation, and flooding infrastructure, appealing amenities, and **long-term value**.

Resilient Finances

Definition: Providing **long-term** community value through trusted stewardship and responsible financial management.

Welcoming Community

Definition: Fostering a diverse and **unified** community with **events**, amenities, and public and private spaces that bring people together

	Innovating and investing in public safety resources	Support small and expanding businesses/Simplify permitting	Increase investment in drainage infrastructure	Promote high quality, high value, dense development with all city resources & infrastructure in mind	Focus on Priority/ Program-based budgeting reviews	Creation of anchor districts, catalyst (regional amenity) reviews	Long term capital asset financial plan
Trusted Government		Shaded			Shaded		Shaded
Strong Economy		Shaded		Shaded		Shaded	Shaded
Safe Community	Shaded		Shaded				
Sustainable Infrastructure			Shaded	Shaded			Shaded
Resilient Finances				Shaded	Shaded		Shaded
Welcoming Community						Shaded	

FY23 BUDGET AT A GLANCE

1

Pearland residents will notice a significant **decrease** of 10.4% when comparing the City's property tax rate in 2023 to 2022. The new City property tax rate will sit at \$0.628765 per \$100 valuation. Homestead exempt tax payers should notice a net decrease in their City of Pearland portion, about 1/4 of the total property tax bill. Appraisals are generally rising in response to market conditions which the various rates are applied.

2

Establish a dedicated Drainage Fund of \$2,000,000 which includes an enhancement of \$662,000 over past years expenditures to support an operational transition of existing staff and establish an improved program to maximize the life and integrity of the City's drainage infrastructure. This program divides the City into 10 sections allowing for the strategic rotation of staff to review, inspect and clean the drainage system at regular intervals. Per the intent of the City Council, this fulfills the initial O&M needs identified on the pro-forma associated with the prior Drainage Fee discussion.

3

\$425,000 in ARPA funds to upgrade our community development permitting software to "Cityworks". This software enables the City to continually support positive customer service related to all building & planning permitting processes. The City of Pearland already uses Cityworks so the shift will allow integrating several processes currently handled manually.

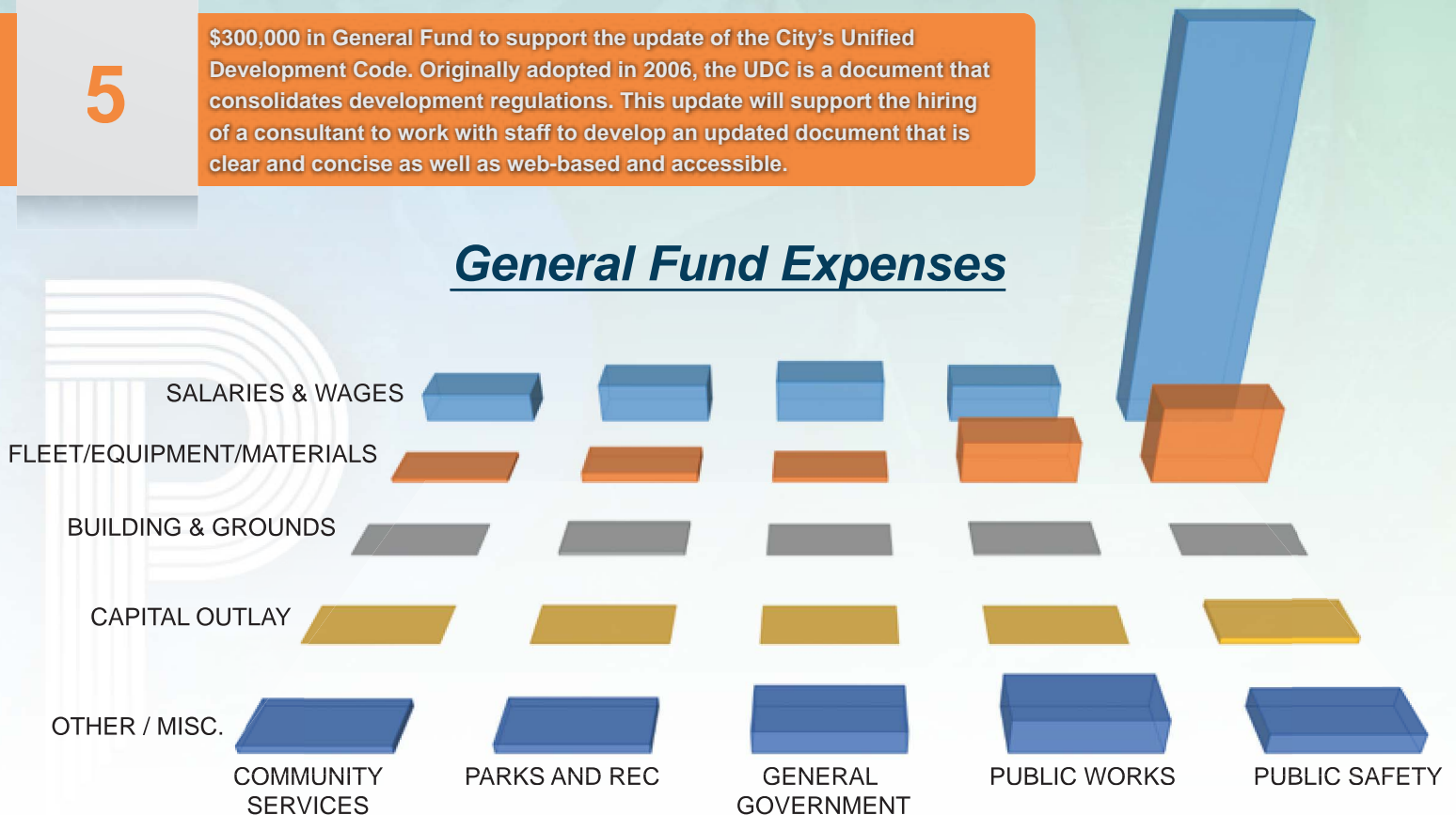
4

Key elements of Public Safety for FY23 include funding of four additional full-time professional firefighter positions, the replacement of 2 Fire Department apparatuses, and replacement of hydraulic lifts on High Water Rescue Vehicles which are needed to assist in rescuing patients with physical limitations. Additional funding will serve in two emergency communication officers, a police officer and police equipment & training needed to deliver a quick & effective response to an active shooter scenario.

5

\$300,000 in General Fund to support the update of the City's Unified Development Code. Originally adopted in 2006, the UDC is a document that consolidates development regulations. This update will support the hiring of a consultant to work with staff to develop an updated document that is clear and concise as well as web-based and accessible.

General Fund Expenses



2021 Community Survey



Every two years the City of Pearland contracts an outside vendor to conduct a Community Survey to provide feedback on residents' opinion of the community.

Safe Community

- 80%: Believe **Pearland** is a **safe community**
- 7 in 10 Residents: Positively rated the **quality of service** provided by **Pearland Police, Fire, EMS, & Animal Control**

Welcoming Community



9 in 10 Residents

- Rated Pearland as a place to **raise children**
- Rated **quality of life** positively
- Rated Pearland as a **place to live**

80%: Believe the Pearland community **values and respects** those of **diverse backgrounds**

Sustainable Infrastructure

80%: Positively rated city **cleanliness**

At least 50%: Rated **ease of travel** as good or excellent - an **20% improvement** from 2019

75% of Residents:

Positively view the **quality of parks and recreation** opportunities

Rate **health and wellness** opportunities in Pearland positively

Strong Economy & Resilient Finances

80% of Residents

Enjoy **business and service** establishments

Positively rate Pearland's **economic health**

Trusted Government

- 80%: Positively rated **services provided by the City of Pearland**
- At least 50%: Feel **engaged** and **connected** with the **community**

FUNDING HIGHLIGHTS
FY 2023 Proposed Budget By Strategic Priority

The purpose of this section is to highlight high-impact investments proposed this budget. For a full list of all funded Supplemental Requests, please see the FY23 Funded Supplemental Requests by Strategic Priority” section on subsequent pages. A full list of all Supplemental Requests can be found in the Appendix.

Trusted Government

City Permitting Software – Community Development – ARPA Fund \$425,000

Community Development provides coordinate, one-stop administration of all building, planning, and development related permits. It is imperative that the city utilizes an application that supports this service while providing a positive customer experience to all users. This is a program that is used by all departments involved in the development review process (CD, E/PW, Parks, Fire, PEDC) as well as outside agencies. The current TRAKiT system does not meet the needs of staff, nor citizen and development communities. This request is to upgrade our service levels through acquisition of a new software application which will improve internal handling of permits and provide for a more friendly experience for small-business owners.

The proposed new software (Cityworks - Permitting, Licensing, and Land Management) comes from the same group that currently supports Engineering/Public Works with their work order system and asset management structure. Building on the already positive relationship and experience of implementing this project will benefit the overall system and allow an improved coordination and review process. Additionally, this new software will allow us to integrate several processes that are still handled manually, benefitting Parks, Health, and the City Secretary’s Office.

Technology Support Specialist – IT – IT Fund \$68,886

The IT Support Specialist will primarily provide the Police Department with additional technology support throughout their various divisions. Currently the IT Department reallocated a support specialist that was dedicated to Public Works operations over to the Police Department to address a backlog of support tickets. The move was a necessary since the Police Department is the largest technology user but left Public Works without a dedicated resource which has impacted their service levels. Even with the dedicated resource being allocated to the Police Department, the volume of tickets has remained consistent requiring the current individual to remain there.

The IT Support Specialists are the initial point of contact throughout the organization for all user related challenges. They handle anything from password resets to in-car and body camera video preservation as well as assisting with department specific applications. An additional IT Support Specialist will provide the City with ongoing support for the 125+ software applications in use throughout the organization and provide additional capacity for 24x7 support to those departments that run throughout the entire day. Every aspect of City operations rely upon technology being available. When there is a work stoppage or challenge, the IT Department needs to be able to resolve the issue in a rapid manner.

The Technology Support Specialist received the most votes from Department Directors in the annual Supplemental Pitch Day exercise because directors thought it would be the most beneficial and impactful supplemental to all departments. As this position will primarily provide services to the Police Department it also helps achieve City Council’s Safe Community priority.

FUNDING HIGHLIGHTS
FY 2023 Proposed Budget By Strategic Priority

Strong Economy

Unified Development Code Update – Community Development – General Fund Fund Balance \$300,000

The UDC has an important role in setting the minimum and reasonable standards to help ensure a quality and fiscally sustainable community. The current UDC is written in overly bureaucratic language that can confuse staff, developers, design professionals, and the average citizen. It's not unusual for an applicant to get lost in the language, causing confusion and project delays.

Originally adopted by Ordinance on February 27, 2006, the Unified Development Code (UDC) is a document that consolidates development-related regulations. In the subsequent sixteen year since its adoption, the UDC has been amended 36 times.

The UDC needs to be an accessible, web based, document designed to break down the legalize into understandable language. The goal is to create a document that clearly defines our development regulations through:

- Straightforward and concise language
- Detailed graphics
- Consistency
- Clear links to referenced sections

This request proposes to hire a consultant to work with city staff and a citizen/development-based committee to develop an updated document outlining the City's development policies in a clear and understandable way, designed to provide a clear and refreshed approach better positioned to serve all members of the development community.

Safe Community

Four Firefighting Positions – Fire Department – General Fund \$436,520

The Fire Department will add four new full-time personnel in FY23. These positions raise the level of overall staffing per shift to 45 FTE per each of three shifts, slightly above the minimum daily staffing of 42 FTE per shift. The additions move PFD closer to the optimum staffing ratios that will lessen the burden of excessive overtime and reduce additional fatigue placed on personnel by frequent mandatory overtime assignments. It is also important to note that up to 5 employees are allowed off shift each day to utilize accrued vacation and holiday benefits. This does not include vacancies created by on-the-job injuries (OJI), sick leave, and out of town training, deployments, etc.

To combat the burden of these vacancies, the overall goal moving forward is to reduce overtime of existing personnel, by proactively staffing up for future fire stations at proper staffing ratios of 1.2:1 – 1.3:1 that meet Best Practices standards, thus, providing proper back-fill for employees on leave (vacation, sick, FMLA) to maintain a minimum of four personnel per fire apparatus. Implementing these 4 additional FTE is the first step toward this important goal. Optimally, the future staffing model will be at 1.2:1 – 1.3:1 of the minimum daily staffing of 42 personnel each day, thus, making the total assigned personnel to each shift range from 50-54 personnel. This will place our entire staffing model at the optimum 1.2:1 – 1.3:1 ratio.

Police Equipment and Training – Police Department – General Fund Fund Balance \$200,000

Following the attack at Robb Elementary School in Uvalde, Texas earlier in 2022, the Pearland Police Department formed a committee of subject matter experts to conduct self-assessments and

FUNDING HIGHLIGHTS
FY 2023 Proposed Budget By Strategic Priority

evaluations of the department’s planned response for active shooter attacks. The committee focused on developing a comprehensive plan that provided city wide preparedness and rapid response, and identifying any equipment needs necessary for the plan.

The biggest equipment need identified by the committee includes mechanical breaching tools for each police vehicle, fire station, all public schools in the City of Pearland and the UHCL Pearland Campus. This will allow for the quickest response to the scene and equip the most vulnerable targets of attacks with the proper breaching tools readily available onsite.

Additional needs include ballistic shields, breaching shotguns, lockboxes to store these items and two breaching alternatives in the form of a cut-off saw and tactical torch kit for backup in particular circumstances. The equipment described will provide the City of Pearland’s first responders with the tools needed to deliver a quick and effective response to an active shooter scenario.

Police Officer – Police Department – General Fund \$185,865

The Patrol Division is the largest division within the Police Department and encompasses most of the uniformed personnel. The recommendations for staffing of the Patrol Division are designed to address patrol response-time concerns and increased service demands. 90th Percentile Response times climbed to a 5 year high in 2021, and citizen calls for service also increased. The addition of a Patrol Officer and a marked police unit will assist in offsetting the increased 90th percentile response times as well as help combat rising crime rates in the Houston Metro Area.

Two Telecommunications Operators – Police Department – General Fund \$151,216

The Police Department’s dispatch is the PSAP for all emergency calls within the city limits, regardless of intended need. The National Emergency Number Association (NENA) has provided standards by which dispatch centers should be staffed based on call volume. According to NENA standards, our dispatch center is 33.3% understaffed with only 22.5 allotted FTEs of the recommended 33.3 FTEs. The addition of two Telecommunicators will aide in closing the identified staffing gap, assist in reducing the burden of call volume on each dispatcher, and will help boost retention and employee morale.

Fire Vehicle Package – Fire Department – ARPA Grant \$2,455,659

Fire Department vehicles, such as Engines, Pumpers, and Ladders receive heavy use and have limited lifespans of approximately eight to twelve years. This supplemental funding requests will fund the replacement of Fire Engine 22 (TR133) and Ladder 1 (TH143). Costs included equipment and technology (hoses, tools, cradlepoint, etc.) and maintenance warranties to ensure that critical life-saving vehicles are available when called upon. These vehicles represent the Fire Department’s top priorities for replacements. However, additional Fire vehicles will need to be replaced as the fleet ages. Once purchased these vehicles will begin paying lease fees so that money is set aside in the Motor Pool Fund for their eventual replacement. The vehicles being purchased in FY23 are subject to significant logistic chain delays and will likely not be received until FY24, possibly later – hence the need to order replacement vehicles now, rather than when a unit breaks down beyond repair.

Hydraulic Rear Lifts for LMTVs – Emergency Management – ARPA Grant \$90,460

This funding equips the City’s existing Light Medium Tactual Vehicles (LMTV), which the City uses for high-water emergencies with hydraulic lifts. Elderly, non-ambulatory and bariatric patients find it difficult to climb into the cargo bed of the LMTVs due to their physical limitation. Additionally, first

FUNDING HIGHLIGHTS
FY 2023 Proposed Budget By Strategic Priority

responders are at increased risk of injury if they attempt to physically lift these victims into the LMTVs. The addition of a hydraulic lift will facilitate flood rescue operations and enhance the safety of both first responders and disaster victims. Additionally, hydraulic lifts would prove invaluable in the event the City was called upon to assist in the evacuation of one or more of its long-term, assisted-living facilities.

Fire Office Assistants Part Time to Full Time Conversion – Fire – General Fund \$15,000

The Citygate Study observed that the department has an insufficient number of office support professionals, which causes costlier mid-level and upper-level managers to perform their own clerical items and low-level task work, rather than having the bandwidth and time allowance to focus on the essential, high-level, strategic work they need to perform. Currently, the department is budgeted for two Part-Time Office Assistants. One Office Assistant works 4 hours in the morning (8:00 a.m. - 12:00 p.m.), while the other works 4 hours in the afternoon (1:00 p.m. - 5:00 p.m.). These positions handle a wide variety of administrative tasks and serve as the Fire Department receptionists. The goal is to add one full-time Office Assistant dedicated to help both the Administration Division and Community Risk Reduction. The addition of one FT Office Assistant would be created to support the volume of administrative and clerical work done by managers and field-level personnel. The position would handle routing calls to various divisions and departments, public information requests, scheduling of on-call officers, false fire alarm billing, Firehouse software occupancy maintenance, filing and records management, EMS billing and reports inquiries, and scheduling of public relations events. The Fire Department receives an average of 2.5 public information requests per business day, which must be completed within a two-day timeframe. This demand and short response time can be challenging for part-time employees to keep up with during their few scheduled hours, particularly if the number of documents requested is high. This position would also assist with accountability for Code Enforcement officers' location throughout the day to increase their safety while out conducting enforcement, alone.

Sustainable Infrastructure

Drainage Crew – Engineering and Public Works – General Fund transfer to Drainage Fund \$662,000

Engineering & Public Works Department (EPW) intends to expand the maintenance of our stormwater infrastructure, both open ditch and enclosed systems. The existing FY 22 budget and prior provided a division consisting of street maintenance, drainage maintenance *and* right of way management comprised of 29 staff members responsible for a wide variety of public asset responsibilities. Specifically, the drainage maintenance service is comprised of six (6) assigned employees which is under-sized for current Pearland scope and responsibilities causing a reactive-only program for maintenance.

The City currently has inventoried 322 miles of enclosed stormwater pipe and 145 miles of ditch/culvert. To meet the City's Strategic Priorities of Sound Infrastructure the Division has been reviewing a holistic programmatic approach to the maintenance of the drainage infrastructure.

The new parameters within a dedicated Drainage Fund, facilitated by this additional \$662,000 plus transfer of "home" base for the existing six staff, are to review, inspect and clean the drainage system once every 10 years throughout the City. The City will be divided into 10 areas. The program will result in a 3-fold increase to ditch cleaning (currently once every 30 years) and a 10-fold increase to enclosed pipe cleaning (currently no maintenance being conducted).

FUNDING HIGHLIGHTS
FY 2023 Proposed Budget By Strategic Priority

The enclosed pipe and close circuit tv (cctv) crews would operate as a unit and ensure the system is inspected, cleaned, work orders generated and information for Capital Infrastructure Projects are provided. The team has been developed to be staffed with essential frontline leadership, equipment operators, traffic control and general service providers. The planned program helps ensure a well-maintained drainage system free of obstruction and damage which protects property value and extends the life of the asset. Furthermore, the program and crew have been developed to provide a level of service to support operations and maintenance at a level that will maximize the life and integrity of the City’s drainage infrastructure.t

Project Manager – Engineering and Public Works – General Fund (100% charged to projects) \$140,000

As Capital Projects is tasked with more rehabilitation projects in wastewater, water and streets in addition to new capital projects the ratio of projects to project managers increases beyond functional efficiency of approximately 8:1. This leads to unpredictable schedules, delays in funding, and project schedules. The project manager is engaged with the project throughout the entire life cycle of the project, from conception to close out. With this additional staff member, the division would be able to re-allocate projects to maximize management efficiency at levels closer to the 8:1 ratio and improve schedule consistency. Past methodology for meeting these increased project demands has meant hiring outside consultants at higher costs to manage a single project.

The number of projects is only anticipated to grow as we will be moving more of the CIP program into rehabilitation and expansion. Currently the existing two Senior Project Managers are carrying 4 projects each. The additional project manager will be able to provide stability by reducing the number of projects to the 6-8 range. This position will be budgeted for in the General Fund but has 100% of their salary charged to projects – resulting in a net-zero impact in the General Fund.

Surface Water Plant Staff & Lab Equipment – Engineering & Public Works – Enterprise Fund \$632,402

With the City’s \$170 million Surface Water Plant beginning distribution of up to 10 million gallons of water daily into our distribution system in June 2023, it is required to have the staff and equipment in place to review construction and installation of the process equipment, train on the equipment, be involved in startup activities with the vendors, troubleshoot the process and be prepared for full-time operations of the plant.

To begin this ongoing responsibility safely in a highly regulated and complex environment, nine staff are being added to the enterprise fund. The staffing increase consists of two plant maintenance mechanics, one electrician, two Surface Water Treatment Plant Operator II positions, three Surface Water Treatment Plant Operation I positions, and one laboratory technician. The positions will have slightly staggered start dates based on when they need to be hired to reduce utility rate pressure while ensuring that staff have enough time to be trained to operate the plant safely and efficiently.

Position	Start Date
Plant Mechanic	10/1/2022
Plant Electrician	10/1/2022
Plant Mechanic	1/1/2023
Surface Water Treatment Plant Operator II	1/1/2023
Surface Water Treatment Plant Operator I	1/1/2023
Laboratory Technician	1/1/2022
Surface Water Treatment Plant Operator I	1/1/2023
Surface Water Treatment Plant Operator II	4/1/2023
Surface Water Treatment Plant Operator I	4/1/2023

FUNDING HIGHLIGHTS
FY 2023 Proposed Budget By Strategic Priority

The positions will cost a total of \$390,992 in salary and benefits. They require one-time startup costs totaling \$95,755 that includes laboratory equipment supplies such as glassware, beakers, testing equipment, microscope, and reagents for testing the water quality.

Finally, an additional \$145,655 is being allocated for lab equipment that the plant needs to operate safely and effectively. The total cost of these three items is \$632,402 – representing 0.4% percent of the capital project’s total cost.

Water Quality Compliance Team – Engineering and Public Works – Enterprise Fund **\$378,722**

The request for the appropriation creates a Water Quality Compliance Team. The Pearland population has grown rapidly and as a result the City is also experiencing an increase in TCEQ requirements for testing and system flushing, along with calls regarding water quality. The Water Quality Compliance Team will be responsible for the compliance sampling, monitoring of disinfection residuals and flushing of the water distribution system. The City is required to collect water quality samples as outlined in 30 TAC Part 1, Subchapter D, 290.46. The sampling will increase from 100 samples per month to 120 samples per month (20% increase). Additionally, the water system has over 1,000 flushing points per month and the number is increasing based upon new development. Water quality compliance will also be a responsibility for this team and key water quality parameters that need to be addressed for testing when water quality concerns are submitted by customers are bacteriological indicators, chlorine residual, pH, turbidity and any possibly conductivity/total dissolved solids. The crew will assist in maintaining the current workload and provide current levels of service and enable the organization to provide service the Pearland Way.

Resilient Finances

Welcoming Community

Program Contract Instructor Pay – Parks & Recreation – General Fund **\$32,960**

The Recreation (510) Division and Recreation Operations (555) Division is requesting a combined total of \$32,960 to be added to its “Other Temporary Staffing” expense accounts. Currently the Parks & Recreation department uses an 80/ 20 revenue management strategy that requires the customer to pay 20% of registration fees directly to Parks & Recreation and 80% of the fees by cash or check directly to the instructor. The 80/20 payment method, has caused a decline in enrollment and confusion of payment processes for program participants and instructors that overall negatively affects the user experience. Staff are proposing to transition to a 100% revenue management strategy. Utilizing this method program participants will pay 100% of the program registration fee to Parks & Recreation. Parks and Recreation will pay the instructors a set fee for teaching the classes and the remaining revenue will remain with Parks and Recreation. The impacted programs are a minimum of 100% cost recovery. This increase in “Other Temporary Staffing” will equally be offset by the program registration revenue collected. This request has net zero impact on the Parks and Recreation budget.

Senior Office Assistant Part Time to Full Time Conversion – Parks – General Fund **\$33,000**

With the growth of the city population, there is higher demand for program registration, facility, and park rentals. The part-time senior office assistant is responsible for providing information to patrons interested in facility and park rentals, collection of fees and past due balances, responding to general

FUNDING HIGHLIGHTS
FY 2023 Proposed Budget By Strategic Priority

inquiries (both via phone and email) and assisting with customer service support to front line staff. Staff are currently struggling to manage the quantity of rentals throughout the city.

The need for another full-time employee is large but the conversion cost relatively small. The position will be responsible for increasing rental opportunities at Westside Event Center and all pavilions. In addition, this position will provide support at the Welcome Center desk at the Recreation Center. With the FY 22 position only part-time (20 hours per week) it does not allow for time to manage key administrative functions and business processes which have led to less efficient collection of revenue, increased time gaps for being responsive to patrons with facility permitting or customer service needs, and decreased time for necessary development and training within the position.

**FISCAL YEAR 2023 PROPOSED
POSITIONS BY DEPARTMENT**

Function/Department	FULL-TIME POSITIONS				PART-TIME POSITIONS				FY2023
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	TOTAL		
	AMENDED	AMENDED	CHANGE	BUDGETED	AMENDED	AMENDED	CHANGE	BUDGETED	FTE
General Government									
City Manager	6.0	7.0		7.0					7.0
City Secretary	4.0	4.0		4.0	2.0	2.0		2.0	5.0
Finance	17.5	18.0		18.0	2.0	2.0		2.0	19.0
Utility Customer Services	22.5	23.0	4.0	27.0	1.0	1.0		1.0	27.5
Human Resources - GF	10.5	10.5		10.5	1.0				10.5
Human Resources - Prop/Liab Ins	0.5	0.5		0.5					0.5
Information Technology - GF	12.0	13.0	(13.0)						
Information Technology - W&S	6.0	7.0	(7.0)						
Information Technology-ISF			21.0	21.0					21.0
Legal	6.0	7.0		7.0	2.0	1.0		1.0	7.5
General Government Total	85.0	90.0	5.0	95.0	8.0	6.0		6.0	98.0
Public Safety									
Fire Dept. Administration	12.0	9.0	1.0	10.0	3.0	3.0	(2.0)	1.0	10.5
Fire Training		3.0		3.0					3.0
Fire Operations*	131.0	131.0	4.0	135.0	34.0	34.0		34.0	152.0
Fire Marshal	6.0	6.0		6.0	1.0	1.0		1.0	6.5
Fire Health & Code Enforcement	8.0	8.0		8.0					8.0
Emergency Management	2.0	2.0		2.0					2.0
Police Administration	12.0	12.0		12.0					12.0
Police-Patrol	119.0	119.0	1.0	120.0					120.0
Police-Investigations	32.0	32.0		32.0					32.0
Police-Community Services	11.0	12.0		12.0					12.0
Police-Communications/Records	31.0	31.0	2.0	33.0	4.0	4.0		4.0	35.0
Police-Jail	15.0	15.0		15.0					15.0
Police-Commercial Vehicle Enforcement	2.0	2.0		2.0					2.0
Police-School Resource Officer	11.0	11.0		11.0					11.0
Animal Services	11.0	12.0		12.0					12.0
Public Safety Total	403.0	405.0	8.0	413.0	42.0	42.0	(2.0)	40.0	433.0
Public Works									
Engineering & Capital Projects Admin.									
Administration	4.5	4.5	(4.5)						
Traffic Management	6.0	6.0		6.0					6.0
Engineering	11.0	11.0	1.0	12.0					12.0
Capital Projects	12.0	13.0	3.4	16.4					16.4
Public Works Administration - GF	3.3	3.8	2.7	6.5					6.5
Public Works Administration - W&S	10.5	12.0	(2.8)	9.2					9.2
Facilities Maintenance-GF	5.7	5.7	(5.7)						
Custodial Services-GF	3.0	3.0	(3.0)						
Fleet Maintenance	8.0	8.0	0.2	8.2					8.2
Facilities Maintenance-ISF			9.7	9.7					9.7
Streets & Drainage	15.0	15.0	(6.0)	9.0					9.0
Streets & Drainage-DF			13.0	13.0					13.0
Grounds Maintenance - GF	7.0	7.0		7.0					7.0
Grounds Maintenance - W&S	7.0	7.0		7.0					7.0
Lift Stations	7.0	7.0		7.0					7.0
Wastewater Treatment	12.0	14.0		14.0					14.0
Water Production	16.0	16.0	4.0	20.0					20.0
Distribution & Collection	27.0	40.0		40.0					40.0
W&S Construction	12.0								
Meter Services	7.0	7.0	(4.0)	3.0					3.0
Pre-Treatment FOG	3.0	3.0	(3.0)						
Backflow Compliance	4.0	4.0	3.0	7.0					7.0
Surface Water Plant		4.0	9.0	13.0					13.0
Public Works Total	181.0	191.0	17.0	208.0					208.0

* Fire Operations- PT Firefighters are pooled positions based on number of hours, not positions.

** Parks Aquatics and Recreation Operations - PT Lifeguards Rec Attendants are pooled positions based on number of hours, not positions.

**FISCAL YEAR 2023 PROPOSED
POSITIONS BY DEPARTMENT**

Function/Department	FULL-TIME POSITIONS				PART-TIME POSITIONS				FY2023
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	FY2023	TOTAL	
	AMENDED	AMENDED	CHANGE	BUDGETED	AMENDED	AMENDED	CHANGE	BUDGETED	FTE
Community Services									
Municipal Court - GF	11.5	11.5	0.5	12.0	1.0	1.0		1.0	12.5
Municipal Court Special Funds	1.5	1.5	(0.5)	1.0					1.0
Communications	5.0	6.0		6.0	1.0	1.0		1.0	6.5
Community Services									
Community Develop. Admin.	2.0	2.0		2.0					2.0
Planning	8.0	9.0		9.0					9.0
Permits & Inspections	12.0	12.0		12.0					12.0
Development Services	6.0	6.0		6.0					6.0
Community Services Total	46.0	48.0		48.0	2.0	2.0		2.0	49.0
Parks & Recreation									
Parks Administration	8.0	8.0		8.0					8.0
Parks	24.0	24.0		24.0	2.0	2.0		2.0	25.0
Recreation	3.0	3.0		3.0	14.0	14.0		14.0	10.0
Natural Resources	3.0	3.0		3.0	7.0	7.0		7.0	6.5
Athletics	3.0	3.0		3.0	4.0	4.0		4.0	5.0
Aquatics**	3.0	3.0		3.0	28.0	28.0		28.0	17.0
Special Events	3.0	3.0		3.0					3.0
Senior Programs	3.0	3.0		3.0	3.0	3.0		3.0	4.5
Recreation Operations**	4.0	4.0	1.0	5.0	28.0	28.0	(1.0)	27.0	18.5
Parks & Recreation Total	54.0	54.0	1.0	55.0	86.0	86.0	(1.0)	85.0	97.5
Other Funds									
Economic Development	6.0	7.0		7.0					7.0
Convention & Visitors' Bureau	3.0	3.0		3.0	1.0	1.0		1.0	3.5
Other Funds	9.0	10.0		10.0	1.0	1.0		1.0	10.5
ALL FUNDS									
General Fund	625.0	634.0	(15.6)	618.4	137.0	135.0	(3.0)	132.0	684.4
Water & Sewer Fund	134.0	144.0	3.2	147.2	1.0	1.0		1.0	147.7
Total Other Funds	19.0	20.0	43.4	63.4	1.0	1.0		1.0	63.9
Grand Total	778.0	798.0	31.0	829.0	139.0	137.0	(3.0)	134.0	896.0
Change from FY 2021 to FY 2022									29.5

* Fire Operations- PT Firefighters are pooled positions based on number of hours, not positions.

** Parks Aquatics and Recreation Operations - PT Lifeguards Rec Attendants are pooled positions based on number of hours, not positions.

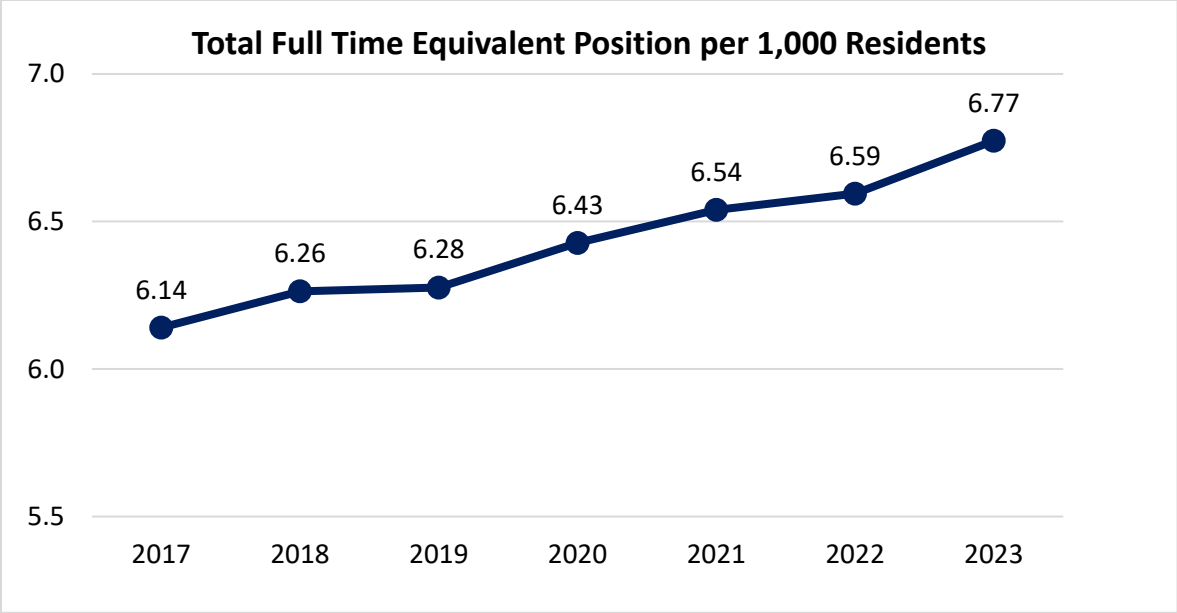
**CITY OF PEARLAND
FY 2023 FUNDED NEW POSITIONS BY
FUND / DIVISION**

Fund / Division	Position Title	Net FTE Change
General Fund		
Fire-Operations	Firefighters	4.00
Police-Communications/Records	Telecommunications Operator	2.00
Police-Patrol	Police Officer	1.00
Engineering-Capital Projects	Project Manager	1.00
Fire-Operations	2 PT Office Assistants to 1 Full-time Office Assistant	-
Parks-Recreation Operations	1 Part-Time to Full-Time Office Assistant, Senior	0.50
	Sub-Total	8.50
Enterprise Fund		
Engineering & Public Works-Surface Water Plant	Plant Mechanic	2.00
Engineering & Public Works-Surface Water Plant	Plant Electrician	1.00
Engineering & Public Works-Surface Water Plant	SWTP Operator II	2.00
Engineering & Public Works-Surface Water Plant	SWTP Operator I	3.00
Engineering & Public Works-Surface Water Plant	Laboratory Technician	1.00
Engineering & Public Works-Water Production	Treatment Plant Operator II	1.00
Engineering & Public Works-Water Production	Treatment Plant Operator I	3.00
	Sub-Total	13.00
Drainage Fund		
Engineering & Public Works-Streets & Drainage	Maintenance Crew Leader	1.0
Engineering & Public Works-Streets & Drainage	Heavy Equipment Operator	1.0
Engineering & Public Works-Streets & Drainage	Utility Maintenance Worker	4.0
Engineering & Public Works-Streets & Drainage	CCTV Technician	1.0
	Sub-Total	7.0
Information Technology Fund		
Information Technology	IT Support Specialist	1.0
	Sub-Total	1.0
	Total*	29.5

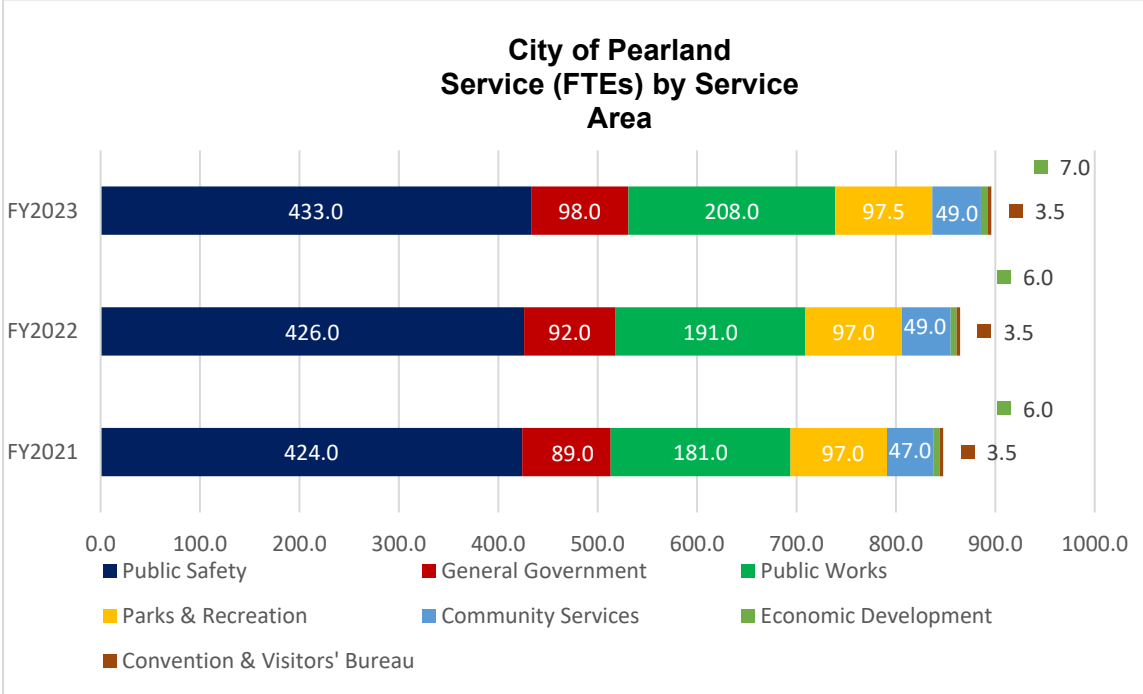
**FUNDED SUPPLEMENTAL REQUESTS BY
STRATEGIC PRIORITY**

Strategic Priority	Supplemental Request Funded	General Fund	W/S Fund	Other Funds	Total
Strong Economy	Community Development - Unified Development Code Update	300,000			300,000
	Sub-Total	300,000	-	-	300,000
Welcoming Community	Parks & Recreation - Senior Office Assistant Part Time to Full Time Conversion	33,000			33,000
	Parks & Recreation - Program Contractor Instructor Pay	32,960			32,960
	Sub-Total	65,960	-	-	65,960
Safe Community	Police Department -Two Telecommunications Operators	151,216			151,216
	Police Department - Police Equipment and Training	200,000			200,000
	Police Department - Police Officer	185,865			185,865
	Emergency Management - Hydraulic Rear Lifts for LMTVs			90,460	90,460
	Fire Department - Four Firefighting Positions	436,520			436,520
	Fire Department - Office Assistant Part Time to Full Time Conversion	15,000			15,000
	Fire Department - Vehicle Package (ARPA Grant)			5,066,800	5,066,800
	Hazard Mitigation Plan (ARPA Grant)			50,000	50,000
	Sub-Total	988,601	-	5,207,260	6,195,861
Sustainable Infrastructure	Engineering and Public Works - Drainage Crew			662,000	662,000
	Engineering and Public Works - Project Manager (100% charged to projects)	145,351			145,351
	Engineering and Public Works - Surface Water Plant Staff & Lab Equipment		632,402		632,402
	Engineering and Public Works - Water Quality Compliance Team		378,722		378,722
	Sub-Total	145,351	1,011,124	662,000	1,818,475
Resilient Finances					
	Sub-Total	-	-	-	-
Trusted Government	Community Development - City Permitting Software (ARPA Grant)			425,000	425,000
	IT - Technology Support Specialist			68,886	68,886
	Sub-Total	-	-	493,886	493,886
	Total	1,499,912	1,011,124	6,363,146	8,874,182

Note - A full list of supplemental requests is located in the appendix section



Fiscal Year	FTE	Population	No. of Positions Per 1,000 Residents
2017	735.0	119,700	6.14
2018	761.0	121,500	6.26
2019	784.5	125,000	6.28
2020	819.5	127,500	6.43
2021	847.5	129,600	6.54
2022	866.5	131,400	6.59
2023	896.0	132,276	6.77



CITY OF PEARLAND
FY 2023 PROPOSED BUDGET
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS

SUMMARY ALL FUNDS

FUND	FY2023 PROPOSED BEG BALANCE	FY2023 PROPOSED REVENUES	FY2023 PROPOSED EXPENDITURES	FY2023 PROPOSED END BALANCE
General Fund	\$ 30,541,045	\$ 109,490,548	\$ 110,255,548	\$ 29,776,045
Debt Service Fund	4,065,352	48,780,764	46,626,975	6,219,140
Special Revenue Funds	3,858,503	19,915,642	17,219,975	6,554,170
Proprietary Funds	34,743,641	98,207,936	102,442,728	33,272,624
Capital Project Funds	40,769,366	116,575,095	116,328,613	41,015,844
Internal Service Funds	19,347,073	34,081,126	31,726,990	21,701,209
PEDC Fund	38,173,646	15,325,856	26,884,319	26,615,183
TOTAL	\$ 171,498,626	\$ 442,376,967	\$ 451,485,148	\$ 165,154,215

SPECIAL REVENUE FUNDS

FUND	FY2023 PROPOSED BEG BALANCE	FY2023 PROPOSED REVENUES	FY2023 PROPOSED EXPENDITURES	FY2023 PROPOSED END BALANCE
305 Hotel/Motel Occupancy Tax	\$ 5,999,540	\$ 967,900	\$ 1,092,342	\$ 5,875,098
310 Court Building Security	48,653	48,004	34,625	62,032
315 Citywide Donation		65,900	177,680	50,769
320 Court Technology	(11,207)	45,100	32,943	950
325 Street Assessment*				
330 Park Donations	16,812	105,200	105,550	16,462
331 Tree Trust		2,100	457,500	700,965
332 Parks Financial Assistance Donations		5,050	5,000	50
335 Police State Seizure	109,443	108	52,200	57,351
336 Federal Police	69,725	100	15,000	54,825
340 Park Development	415,390	98,000	84,721	428,669
345 Sidewalk	64,072	5,100		69,172
346 Drainage Maintenance Fund		1,972,958	1,827,449	145,509
350 Grant Fund	(58,500)	478,077	419,577	
351 Community Development Block Grant	21,161	478,854	478,854	21,161
352 CDBG Disaster Recovery	(197,280)	5,308,153	5,110,873	
353 Disaster Recovery Fund*	(456,452)			(456,452)
354 Hazard Mitigation	(4,000)	503,760	499,760	
355 Coronavrius Relief Fund		1,827,767		(1,431,340)
356 American Rescue Plan Act (ARPA)		5,944,486	4,694,098	250,388
360 Traffic Improvement		100	214,920	115,208
365 Truancy Prevention & Diversion	(3,343)	52,600	45,583	3,674
366 Municipal Jury	1,552	1,025	1,000	1,577
370 Municipal Channel	257,862	236,500	101,500	392,862
380 Regional Detention*	194,764			194,764
510 Lower Kirby*				
514 Infrastructure Reinvestment	476	1,768,800	1,768,800	476
TOTAL	\$ 3,858,503	\$ 19,915,642	\$ 17,219,975	\$ 6,554,170

* These Funds have no budgeted activity for FY 2023

PROPRIETARY FUNDS

FUND	FY2023 PROPOSED BEG BALANCE	FY2023 PROPOSED REVENUES	FY2023 PROPOSED EXPENDITURES	FY 2021* PROPOSED END BALANCE
600 Water & Sewer Fund	\$ 16,030,012	\$ 59,556,004	\$ 63,884,595	\$ 14,465,196
601 Water Sewer Debt Fund	18,045,090	30,054,670	29,964,671	18,135,089
610 Solid Waste Fund	668,539	8,597,262	8,593,462	672,339
TOTAL	\$ 34,743,641	\$ 98,207,936	\$ 102,442,728	\$ 33,272,624

**CITY OF PEARLAND
FY 2023 PROPOSED BUDGET
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS**

CAPITAL PROJECT FUNDS

FUND	FY2023 PROPOSED BEG BALANCE	FY2023 PROPOSED REVENUES	FY2023 PROPOSED EXPENDITURES	FY2023 PROPOSED END BALANCE
500 Capital Projects General	\$ 95,024	\$ 362,500	\$ 360,000	\$ 97,524
501 Capital Projects-CO	17,063,108	680,000	1,716,131	16,026,977
503 Certificates of Obligation Series 2006	6,043	15	27,431	(21,373)
506 Capital Projects-GO	11,173,821	3,081,615	3,682,138	10,573,298
507 General Obligation Series 2020	3,989,796	20,000	116,060	3,893,736
508 Certificates of Obligation Series 2020	4,012,338	10,000	3,312,351	709,987
509 General Obligation Series 2021	(215,589)	10,000	157,524	(363,113)
511 PEDC Pay-As-You-Go	(70,243)	0	0	(70,243)
512 Certificates of Obligation Series 2021	(39,648)	1,000	70,467	(109,115)
513 General Obligation Series 2022	(149,359)	1,000	91,230	(239,589)
515 2020 Certificates of Obligation - TIRZ*	(32,443)	6,000	48,625	(75,068)
516 2021 Certificates of Obligation - TIRZ*	1,752,408	20,000	100,128	1,672,280
517 2022 Certificates of Obligation	(178,401)	1,000	204,383	(381,784)
518 2022 Certificates of Obligation - TIRZ*	(605,979)	1,000	59,570	(664,549)
519 General Obligation Series 2023	(19,985)	17,052,962	16,180,398	852,579
520 2023 Certificates of Obligation	(2,447,531)	26,442,503	24,400,836	(405,864)
524 2023 Certificates of Obligation - TIRZ*	0	9,470,000	13,606	9,456,394
550 Utility Impact Fee Fund	3,079,728	45,000	3,124,184	544
551 Water Impact Fee Fund	5,088,619	1,360,000	3,725,960	2,722,659
552 Waste Water Impact Fee Fund	4,060,285	1,010,000	0	5,070,285
565 W & S Revenue Bonds	1,649,250	30,000	64,505	1,614,745
566 W & S Revenue Bonds 2020	339,679	8,000	48,454	299,225
567 Water Drinking Bond Funds 2020	(2,354,091)	20,000	2,975	(2,337,066)
568 W & S Revenue Bonds 2021	(187,850)	25,000	136,998	(299,848)
569 W & S Revenue Bonds 2022	607,818	8,000	1,283,247	(667,429)
570 Water/Sewer Pay As You Go CIP	872,884	40,000	226,131	686,753
571 2021 TWDB Revenue Bonds	(6,694,655)	20,000	24,051	(6,698,706)
574 W&S Revenue Bonds 2023	0	56,849,500	57,151,230	(301,730)
575 MUD 4 Capital Program	(25,661)	0	0	(25,661)
576 2024 Certificates of Obligation	0	0	0	0
TOTAL	\$ 40,769,366	\$ 116,575,095	\$ 116,328,613	\$ 41,015,844

Note - Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result

INTERNAL SERVICE FUNDS

FUND	FY2023 PROPOSED BEG BALANCE	FY2023 PROPOSED REVENUES	FY2023 PROPOSED EXPENDITURES	FY2023 PROPOSED END BALANCE
700 Risk Management Fund	\$ 1,449,102	\$ 2,628,725	\$ 3,077,029	\$ 1,000,798
702 Medical Self-Insurance Fund	\$ 2,964,431	\$ 10,384,899	\$ 10,384,899	\$ 2,964,431
703 Motor Pool Fund	\$ 14,933,540	\$ 9,269,221	\$ 7,131,941	\$ 17,070,820
704 Facilities Fund	\$ -	\$ 3,309,638	\$ 3,045,125	\$ 264,513
705 Information Technology Fund	\$ -	\$ 8,488,643	\$ 8,087,996	\$ 400,647
TOTAL	\$ 19,347,073	\$ 34,081,126	\$ 31,726,990	\$ 21,701,209

PEARLAND ECONOMIC DEVELOPMENT CORPORATION (PEDC)

FUND	FY2023 PROPOSED BEG BALANCE	FY2023 PROPOSED REVENUES	FY2023 PROPOSED EXPENDITURES	FY2023 PROPOSED END BALANCE
900 Economic Development Fund	\$ 38,173,646	\$ 15,325,856	\$ 26,884,319	\$ 26,615,183
TOTAL	\$ 38,173,646	\$ 15,325,856	\$ 26,884,319	\$ 26,615,183

**MULTI-YEAR
FORECAST
FISCAL YEARS
2023 - 2025**

EXECUTIVE SUMMARY

The Financial Forecast for the City of Pearland over a three-year timeframe includes the City's Debt Service (DS) Fund, General (GF) Fund, Water and Sewer (W&S) Fund, and Pearland Economic Development Corporation (PEDC). This is an update to the City's annual comprehensive and integrated forecast of these funds based on a set of assumptions and is intended to:

- ◆ Provide City Council and City management a meaningful tool in establishing priorities, allocating resources, and providing direction and strategies in the administration of City government.
- ◆ Provide insight into the long-term financial implications of current priorities, policies, and programs;
- ◆ Provide an understanding of available funding, financial risk, assess the likelihood that services can be sustained, assess the level at which capital investment can be made, identify future commitments and resource demands, and identify variables that may cause changes in the level of revenues;
- ◆ Provide an early warning system for potential problem areas to watch where alternative strategies may need to be developed or where issues can be proactively addressed and planned for;
- ◆ Assist in strategic decision-making and long-range planning efforts by allowing City Council, management, and departments to see how programs fit within the overall context of City finances; and

The forecast provides a solid planning tool by building upon the proposed FY23 budget and then projects future resources and expenditures based upon known reasonable trends and continuing the City's current services and service levels. The forecast for each fund also incorporates the debt and operating costs associated with capital improvement projects in the City's Five-Year Capital Improvement Program (CIP), thus, these forecasts provide City Council and management the opportunity to "gaze" into the future based on today's and past decisions and apply strategies and sound fiscal management to maintain the strong financial health of the City.

This forecast is not intended as a budget. Rather, the multi-year forecast is a valuable tool, based on a set of well-reasoned assumptions, upon which policy and strategy may be formulated. The forecast is a vital component of the City's financial management strategy.

OVERVIEW

The Debt Service, General Fund, Water & Sewer Fund and PEDC forecasts form the "core" of this document.

The DS Fund accounts for the issuance of debt and provides for the payment of debt principal, interest and tax rebates to in-city municipal utility districts. In this fund, an ad valorem (property) tax rate and tax levy are required to be computed and levied, which will be sufficient to produce the money to satisfy annual debt service requirements.

The GF is the general operating fund of the City and is used to account for all financial activity not reflected in other funds. The fund consists of the following major departments: General Government, Public Safety, Parks & Recreation, Public Works, and Community Services.

The W&S Fund includes water and sewer system operations and is operated in a manner similar to private business enterprises, where services to the public are financed primarily through user charges.

This fund consists of the following major functions: Lift Stations, Wastewater Treatment, Water Production, Distribution and Collection, Construction, Meter Services, and Billing and Collections.

The PEDC, established in 1995 by the voters under the Texas Development Corporation Act of 1979, provides guidance and funding for the operations of the City's economic development program and provides business incentives to support and promote the growth and diversification of the City's economic base.

It is important to note that the numbers in these multi-year forecasts are estimates based on various assumptions and are not representation of fact. The picture reflected in these forecasts portray a scenario if all assumptions hold true. Therefore, the importance of the forecasts lies not in the numbers, but in the discussion, it encourages on the policy issues and strategies that can be implemented in the event these scenarios become reality.

Based upon these assumptions, the forecast shows that the City will be able to accomplish the following:

- ◆ Fund existing services at current service levels
- ◆ Meet current and future anticipated debt service obligations
- ◆ Fund a Multi-Year Capital Improvement Program and associated operating expenditures
- ◆ Meet cash reserve and bond coverage requirements
- ◆ Meet a 10% reserve policy in the Debt Service Fund
- ◆ Operate and maintain new and existing City facilities
- ◆ Maintain business incentives to attract capital investments to the City
- ◆ Meet a 1.15 Bond Coverage Requirement and the annual Debt Service Reserve set by Bond Ordinances
- ◆ Maintain a cash equivalent operating reserve at 15% of the current year's budget appropriation for total operating expenses in the Water/Sewer operating fund. The aggregate between the reserve balances of the Water/Sewer operating fund and Water/Sewer debt service fund shall be no less than 25%.

However, in order to do so,

- ◆ The overall tax rate in FY23 is 0.628765.
- ◆ During the 2019 Bond Referendum, the materials presented showed a maximum projected debt rate of \$0.4875; this projection does not exceed that amount.
- ◆ A rate increase is included in the FY23 budget; however, revenue increases are needed in fiscal years 2024 and 2025 of 16% and 19%, respectively, in order to meet cash reserve and bond coverage requirements.

FORECAST METHODOLOGY

As part of the formulation of these forecasts, the forecast methodology includes estimating the future values of revenues and expenditures. The forecast provides an estimate of how much revenue will be needed/required in order to meet expenditures and reserve and bond coverage requirements over the forecast period. The value of forecasts is in estimating whether, given assumptions about financial policies and economic trends, the City will have sufficient resources to meet the resource requirements of ongoing, planned or mandated programs.

In the City's forecasts, there are a mixture of methodologies, including historical and factual information, knowledge of anticipated events, and judgment. The methodologies incorporate information gathered on anticipated population growth and building permits. Anticipated sales tax from retail sales, anticipated valuations, and other variables were identified to try to minimize the risk of overstating or understating revenue.

Much like revenue, the expenditure projections for the General Fund and Water Sewer Fund are based on historical trends, anticipated events, assumptions about the future, and other judgments staff

deemed appropriate. Salary projections are based on anticipated merit and salary adjustments, and benefits were broken out separately to account for the aberrant behavior of certain benefits, such as TMRS and health care benefits.

The City may attempt to enact some controls to prevent the anticipated growth of operating expenses, but such controls are not assumed in the plan. The Debt Service Fund expenditure forecast is based upon current debt service payments, as well as anticipated debt from new debt issuances based on the City's Five-Year CIP and MUD rebates.

General Fund and Debt Service revenues are dependent on the net assessed property valuation assumptions which are derived from anticipated residential and commercial development, revaluation of existing property, and the scheduled roll-off of tax abatements. The forecast assumes property valuation growth for 4.5% in FY 23 and 4% FY 24.

INDIVIDUAL FUND OVERVIEWS

Debt Service Fund

The Debt Service Fund can meet all current and future obligations based on the City's Multi-Year Forecast and Five-Year CIP. The issuance of debt is factored in based on the Five-Year CIP. All new debt issued is assumed to be issued with a 20-year maturity level principal payment.

In order to fund obligations and implement the fiscal year CIP and proceed with a \$80 million 2019 Bond Program the debt rate may need to increase in the future if property tax valuations do not increase enough to cover expenses while holding the debt rate even in future years.

In FY 23, 1/3 of MUD Rebate was paid by Enterprise Fund. The City goal is to have 2/3 of MUD Rebate paid by Enterprise Fund. Therefore, in addition to 1/3 of MUD Rebate, Transfer In from Enterprise Fund increased by an additional \$0.5 million, \$1.0 million, \$1.5 million, \$2.5 million, and \$3 million each year from FY 23 to FY 27.

General Fund

In the FY23 proposed budget, the General Fund is drawing down excess fund balance as reserves are expected to be 104 days, 14 days over the 90 day fund balance policy. The drawdown of \$765,000 allows for the funding of one-time expenditures. Including the drawdown, the General Fund balance is forecasted to end FY23 with \$27,778,541 in reserves – 9 days over policy. Total expenditures in FY 25 are projected to increase to \$122,402,395, driven by new facilities, increasing operational costs, and continued growth in staffing.

Property and Sales Tax are a major revenue component funding these expenditures. Revenues from property tax, as a percent to total revenues, are 33.8% in FY 23. General Fund property tax revenues as a percentage of total increases slightly to 35.7% in FY 24 and then 35.8% in FY 25. Sales tax receipts are projected to increase 3% per year for FY 24 and FY 25.

Water & Sewer Fund

The Water & Sewer Fund can meet all its operating expenses, annual debt service, and bond coverage requirements of 1.15 times net operating revenues. Cash reserve requirement of 15% in the Enterprise Operating Fund and 25% when combining the Enterprise Operating and Enterprise Debt Funds. Reserve requirements are met in all years of the forecast. Strategies used in the generation of the forecast are aimed to ensure that the fund is self-supporting.

A 13% rate increase was proposed for FY 23. The City plans to issue additional debt in FY24 and FY25. The bonds will be used to begin construction on the expansion of two water reclamation facilities (Barry Rose and Longwood) and other water and sewer line replacements.

The utility system users generate the revenues that support the system. Annual water and sewer charges

and expenditures for are shown below.

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Proposed Water and Sewer Rate Change	13%	16%	19%	15%	8%
Connection Growth	1%	1%	1%	1%	1%
Water and Sewer Charges	\$57,998,604	\$67,815,369	\$82,539,412	\$94,648,837	\$103,158,079
Total Expenditures	\$63,884,595	\$76,553,397	\$84,341,985	\$95,894,476	\$105,005,979

With the implementation of the revenue increases included in the forecast, the system can continue to be self-supporting and financially sound.

Pearland Economic Development Corporation (PEDC)

The Corporation can fund its current operations and provide funding for the strategic priorities of the Pearland Prosperity Plan, including business recruitment, Lower Kirby, SH 288 corridor enhancements and beautification. The ending fund balance is projected to be \$17.53 million in FY 2025, a decrease of \$9.1 million from FY23.

Sales tax revenue is a major component of funding for the Corporation. Revenues from sales taxes increased by 4.0% between FY23 and FY25, from \$14.0 million in fiscal year 2023 to \$14.6 million in fiscal year 2025. The sales tax revenues are 91% of the total revenues in 2023 and 99% in 2024.

CONCLUSION

The proposed forecasts are conservative and only include developments that are anticipated based on current knowledge. If certain economic development projects are successful and come to fruition, or if new developments not currently known take place, then this forecast will substantially change. This forecast will be updated annually as any new developments that will impact revenue or expenditures are identified as “concrete,” or likely to happen. There are external factors outside of the City, such as the legislature, COVID-19, inflation, supply-chain challenges, anticipated TxDOT funding of capital projects, and weather, that could impact the forecast and significantly affect the City’s ability, despite having a prudent financial plan in place, to continue to provide the highest quality service and provide for those capital projects which provide a high quality of life. Our objective is to provide City Council and management a prudent financial plan in order to make decisions to benefit our current and future residents.

MULTI-YEAR BUDGET 2023- 2025
GENERAL FUND OVERVIEW
Voter Approved Property Tax Rate Scenario

DESCRIPTION	ACTUAL 2021	AMENDED 2022	PROPOSED 2023	FORECASTED 2024	FORECASTED 2025	Comments
REVENUE						
Property Taxes ¹	\$ 28,319,667	\$ 30,442,547	\$ 37,025,506	\$ 40,479,292	\$ 41,899,115	Uses Voter Approved Rate. See footnote #1
Sales & Use Taxes	\$ 26,138,991	\$ 29,030,796	\$ 30,119,451	\$ 31,023,035	\$ 31,953,726	Assumes 3% growth
Franchise Fees	\$ 6,719,483	\$ 6,444,298	\$ 6,737,279	\$ 6,939,397	\$ 7,147,579	Assumes 3% growth
Licenses & Permits	\$ 4,285,586	\$ 4,666,429	\$ 4,656,527	\$ 4,796,223	\$ 4,940,109	Assumes 3% growth
Fines & Forfeitures	\$ 1,754,718	\$ 2,173,514	\$ 1,977,043	\$ 2,016,584	\$ 2,056,916	Assumes 2% growth
Charges For Service	\$ 19,400,331	\$ 22,043,290	\$ 20,974,892	\$ 21,604,139	\$ 22,252,263	Assumes 3% growth
Investment Earnings	\$ 22,321	\$ 48,000	\$ 506,532	\$ 521,728	\$ 537,380	Assumes 3% growth
Miscellaneous	\$ 630,971	\$ 535,940	\$ 545,619	\$ 556,531	\$ 567,662	Assumes 3% growth
Intergovernmental	\$ 550,140	\$ -	\$ -	\$ -	\$ -	
Transfers In	\$ 6,261,713	\$ 9,616,314	\$ 6,947,699	\$ 5,456,130	\$ 5,619,814	Assumes 2% growth.
TOTAL REVENUES	\$ 94,083,921	\$ 105,001,128	\$ 109,490,548	\$ 113,393,058	\$ 116,974,564	
TAX RATE						
General Fund	0.306778	0.305000	0.285000			
Debt Service	0.434434	0.415000	0.343765			
Total Tax Rate	0.741212	0.720000	0.628765			
TAX RATE SPLIT						
General Fund	41%	42%	45%			
Debt Service	59%	58%	55%			
TAX RATE INCREASE (DECREASE)						
General Fund	0.0517	(0.0018)	(0.0200)			
Debt Service	0.0044	(0.0194)	(0.0712)			
Total Tax Rate	0.0562	(0.0212)	(0.0912)			

1) The property tax forecast is based off an extrapolated version of FY23 revenue. It assumed 4.5% growth in FY23 and 4% growth in FY24
Property Tax Revenue also includes estimated Delinquent Tax Collections, Penalties, and Interest

MULTI-YEAR BUDGET 2023- 2025
GENERAL FUND OVERVIEW
Voter Approved Property Tax Rate Scenario

DESCRIPTION	ACTUAL 2021	AMENDED 2022	PROPOSED 2023	FORECASTED 2024	FORECASTED 2025	Comments
EXPENDITURES						
Public Safety						
Salaries & Wages	\$ 44,686,588	\$ 49,188,503	\$ 51,278,704	\$ 53,967,407	\$ 56,834,616	
Transfers Out	\$ 2,531,234	\$ 4,325,522	\$ 7,045,726	\$ 7,257,098	\$ 7,474,811	
Misc Services	\$ 1,855,600	\$ 2,192,130	\$ 2,278,074	\$ 2,391,978	\$ 2,463,737	
Material & Spply	\$ 1,236,178	\$ 1,958,109	\$ 2,052,295	\$ 2,154,910	\$ 2,219,557	
Repair & Maint	\$ 741,085	\$ 883,805	\$ 1,198,505	\$ 1,258,430	\$ 1,296,183	
Capital Outlay	\$ 77,270	\$ 740,055	\$ 832,330	\$ 657,300	\$ 677,019	
Inventory	\$ 35,490	\$ 52,112	\$ 89,480	\$ 92,164	\$ 94,929	
Bldg & Grounds	\$ 11,684	\$ 38,559	\$ 41,000	\$ 43,050	\$ 44,342	
Public Safety Total	\$ 51,175,129	\$ 59,378,795	\$ 64,816,114	\$ 67,822,337	\$ 71,105,194	
General Government						
Salaries & Wages	\$ 7,077,621	\$ 7,355,871	\$ 6,127,000	\$ 6,418,365	\$ 6,724,492	
Transfers Out	\$ 5,149,420	\$ 6,295,327	\$ 6,811,615	\$ 7,015,963	\$ 7,226,442	
Misc Services	\$ 2,211,720	\$ 2,873,860	\$ 2,509,703	\$ 2,635,188	\$ 2,714,244	
Repair & Maint	\$ 2,345,485	\$ 3,237,507	\$ 311,600	\$ 327,180	\$ 336,995	
Inventory	\$ 384,134	\$ 571,093	\$ -	\$ -	\$ -	
Material & Spply	\$ 199,250	\$ 278,747	\$ 206,739	\$ 217,076	\$ 223,588	
Other	\$ 10,650	\$ 128,843	\$ 221,800	\$ 228,454	\$ 235,308	
Principal Pmt	\$ 268,266	\$ 122,681	\$ -	\$ -	\$ -	
Interest Expense	\$ 6,047	\$ 2,656	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 16,197	\$ -	\$ -	\$ -	
General Government Total	\$ 17,652,593	\$ 20,882,782	\$ 16,188,457	\$ 16,842,227	\$ 17,461,069	
Public Works						
Salaries & Wages	\$ 5,376,271	\$ 5,883,470	\$ 5,352,624	\$ 5,608,563	\$ 5,877,737	
Misc Services	\$ 4,133,048	\$ 4,774,760	\$ 4,082,479	\$ 4,286,603	\$ 4,415,201	
Bldg & Grounds	\$ 881,070	\$ 1,570,485	\$ 321,500	\$ 337,575	\$ 347,702	
Transfers Out	\$ 486,174	\$ 1,104,635	\$ 4,762,718	\$ 4,905,600	\$ 5,052,768	
Material & Spply	\$ 367,619	\$ 796,370	\$ 863,042	\$ 906,194	\$ 933,380	
Repair & Maint	\$ 125,375	\$ 554,356	\$ 84,368	\$ 88,586	\$ 91,244	
Inventory	\$ -	\$ 4,918	\$ 6,236	\$ 6,423	\$ 6,616	
Capital Outlay	\$ -	\$ 21,942	\$ -	\$ -	\$ -	
Public Works Total	\$ 11,369,557	\$ 14,710,936	\$ 15,472,967	\$ 16,139,544	\$ 16,724,647	
Parks & Recreation						
Salaries & Wages	\$ 4,329,619	\$ 4,758,738	\$ 5,325,087	\$ 5,574,179	\$ 5,835,801	
Misc Services	\$ 647,830	\$ 901,235	\$ 1,114,374	\$ 1,170,093	\$ 1,205,195	
Material & Spply	\$ 532,472	\$ 562,503	\$ 587,631	\$ 617,013	\$ 635,523	
Capital Outlay	\$ 198,296	\$ 457,979	\$ 80,700	\$ 82,314	\$ 84,783	
Bldg & Grounds	\$ 400,091	\$ 453,291	\$ 419,658	\$ 440,641	\$ 453,860	
Transfers Out	\$ 58,438	\$ 157,358	\$ 684,956	\$ 705,505	\$ 726,670	
Repair & Maint	\$ 80,890	\$ 94,971	\$ 99,720	\$ 104,706	\$ 107,847	
Inventory	\$ 26,467	\$ -	\$ -	\$ -	\$ -	
Parks & Recreation Total	\$ 6,274,103	\$ 7,386,075	\$ 8,312,126	\$ 8,694,450	\$ 9,049,680	

MULTI-YEAR BUDGET 2023- 2025
GENERAL FUND OVERVIEW
Voter Approved Property Tax Rate Scenario

DESCRIPTION	ACTUAL 2021	AMENDED 2022	PROPOSED 2023	FORECASTED 2024	FORECASTED 2025	Comments
Community Services						
Salaries & Wages	\$ 3,366,374	\$ 3,611,450	\$ 3,948,336	\$ 4,136,761	\$ 4,334,941	
Misc Services	\$ 667,512	\$ 875,895	\$ 921,000	\$ 667,050	\$ 687,062	
Material & Spply	\$ 38,117	\$ 68,495	\$ 58,351	\$ 61,269	\$ 63,107	
Transfers Out	\$ 12,105	\$ 44,948	\$ 478,347	\$ 492,697	\$ 507,478	
Repair & Maint	\$ 13,055	\$ 23,408	\$ 43,850	\$ 46,043	\$ 47,424	
Other	\$ 226	\$ 700	\$ 1,000	\$ 1,030	\$ 1,061	
Bldg & Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	
Inventory	\$ 1,558	\$ 1,000	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ 15,000	\$ 15,450	\$ 15,914	
Community Services Total	\$ 4,098,948	\$ 4,625,896	\$ 5,465,884	\$ 5,420,299	\$ 5,656,986	
Funded CIP O&M Costs & Service Level Enhancements Total				\$ 537,194	\$ 2,404,819	
TOTAL EXPENDITURES	\$ 90,570,329	\$ 106,984,484	\$ 110,255,548	\$ 115,456,050	\$ 122,402,395	
REV OVER/(UNDER) EXP	\$ 3,513,592	\$ (1,983,356)	\$ (765,000)	\$ (2,062,992)	\$ (5,427,831)	
BEGINNING FUND BALANCE	\$ 29,076,297	\$ 32,589,889	\$ 30,606,533	\$ 29,841,533	\$ 27,778,541	
ENDING FUND BALANCE	\$ 32,589,889	\$ 30,606,533	\$ 29,841,533	\$ 27,778,541	\$ 22,350,710	
Policy Requirement ^{2 & 3}	\$ 15,095,055	\$ 26,379,736	\$ 27,186,300	\$ 28,468,615	\$ 30,181,412	
Amount Over Policy	\$ 17,494,834	\$ 4,226,797	\$ 2,655,234	\$ (690,074)	\$ (7,830,702)	
Fund Balance % of Exp	36%	29%	27%	24%	18%	
Fund Balance In Days (Target 90 days)	130	104	99	88	67	
Target Fund Balance in Days	60	90	90	90	90	

2) In FY 21, Policy Requirement is 60 Days of total General Fund Expenditures.

3) Beginning FY22, Policy Requirement is 90 Days of total General Fund Expenditures.

MULTI-YEAR BUDGET 2023- 2025
GENERAL FUND OVERVIEW
No New Revenue Property Tax Rate Scenario

DESCRIPTION	ACTUAL 2021	AMENDED 2022	PROPOSED 2023	FORECASTED 2024	FORECASTED 2025	Comments
REVENUE						
Property Taxes ¹	\$ 28,319,667	\$ 30,442,547	\$ 37,025,506	\$ 37,025,506	\$ 37,025,506	See footnote #1
Sales & Use Taxes	\$ 26,138,991	\$ 29,030,796	\$ 30,119,451	\$ 31,023,035	\$ 31,953,726	Assumes 3% growth
Franchise Fees	\$ 6,719,483	\$ 6,444,298	\$ 6,737,279	\$ 6,939,397	\$ 7,147,579	Assumes 3% growth
Licenses & Permits	\$ 4,285,586	\$ 4,666,429	\$ 4,656,527	\$ 4,796,223	\$ 4,940,109	Assumes 3% growth
Fines & Forfeitures	\$ 1,754,718	\$ 2,173,514	\$ 1,977,043	\$ 2,016,584	\$ 2,056,916	Assumes 2% growth
Charges For Service	\$ 19,400,331	\$ 22,043,290	\$ 20,974,892	\$ 21,604,139	\$ 22,252,263	Assumes 3% growth
Investment Earnings	\$ 22,321	\$ 48,000	\$ 506,532	\$ 521,728	\$ 537,380	Assumes 3% growth
Miscellaneous	\$ 630,971	\$ 535,940	\$ 545,619	\$ 556,531	\$ 567,662	Assumes 3% growth
Intergovernmental	\$ 550,140	\$ -	\$ -	\$ -	\$ -	
Transfers In	\$ 6,261,713	\$ 9,616,314	\$ 6,947,699	\$ 5,456,130	\$ 5,619,814	Assumes 2% growth.
TOTAL REVENUES	\$ 94,083,921	\$ 105,001,128	\$ 109,490,548	\$ 109,939,273	\$ 112,100,954	
TAX RATE						
General Fund	0.306778	0.305000	0.285000			
Debt Service	0.434434	0.415000	0.343765			
Total Tax Rate	0.741212	0.720000	0.628765			
TAX RATE SPLIT						
General Fund	41%	42%	45%			
Debt Service	59%	58%	55%			
TAX RATE INCREASE (DECREASE)						
General Fund	0.0517	(0.0018)	(0.0200)			
Debt Service	0.0044	(0.0194)	(0.0712)			
Total Tax Rate	0.0562	(0.0212)	(0.0912)			

1) Under the No New Revenue Rate Scenario, the property tax forecast is based off an extrapolated version of FY23 revenue with no growth in FY23 and FY24. Property Tax Revenue also includes estimated Delinquent Tax Collections, Penalties, and Interest.

MULTI-YEAR BUDGET 2023- 2025
GENERAL FUND OVERVIEW
No New Revenue Property Tax Rate Scenario

DESCRIPTION	ACTUAL 2021	AMENDED 2022	PROPOSED 2023	FORECASTED 2024	FORECASTED 2025	Comments
EXPENDITURES						
Public Safety						
Salaries & Wages	\$ 44,686,588	\$ 49,188,503	\$ 51,278,704	\$ 53,967,407	\$ 56,834,616	
Transfers Out	\$ 2,531,234	\$ 4,325,522	\$ 7,045,726	\$ 7,257,098	\$ 7,474,811	
Misc Services	\$ 1,855,600	\$ 2,192,130	\$ 2,278,074	\$ 2,391,978	\$ 2,463,737	
Material & Spply	\$ 1,236,178	\$ 1,958,109	\$ 2,052,295	\$ 2,154,910	\$ 2,219,557	
Repair & Maint	\$ 741,085	\$ 883,805	\$ 1,198,505	\$ 1,258,430	\$ 1,296,183	
Capital Outlay	\$ 77,270	\$ 740,055	\$ 832,330	\$ 657,300	\$ 677,019	
Inventory	\$ 35,490	\$ 52,112	\$ 89,480	\$ 92,164	\$ 94,929	
Bldg & Grounds	\$ 11,684	\$ 38,559	\$ 41,000	\$ 43,050	\$ 44,342	
Public Safety Total	\$ 51,175,129	\$ 59,378,795	\$ 64,816,114	\$ 67,822,337	\$ 71,105,194	
General Government						
Salaries & Wages	\$ 7,077,621	\$ 7,355,871	\$ 6,127,000	\$ 6,418,365	\$ 6,724,492	
Transfers Out	\$ 5,149,420	\$ 6,295,327	\$ 6,811,615	\$ 7,015,963	\$ 7,226,442	
Misc Services	\$ 2,211,720	\$ 2,873,860	\$ 2,509,703	\$ 2,635,188	\$ 2,714,244	
Repair & Maint	\$ 2,345,485	\$ 3,237,507	\$ 311,600	\$ 327,180	\$ 336,995	
Inventory	\$ 384,134	\$ 571,093	\$ -	\$ -	\$ -	
Material & Spply	\$ 199,250	\$ 278,747	\$ 206,739	\$ 217,076	\$ 223,588	
Other	\$ 10,650	\$ 128,843	\$ 221,800	\$ 228,454	\$ 235,308	
Principal Pmt	\$ 268,266	\$ 122,681	\$ -	\$ -	\$ -	
Interest Expense	\$ 6,047	\$ 2,656	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 16,197	\$ -	\$ -	\$ -	
General Government Total	\$ 17,652,593	\$ 20,882,782	\$ 16,188,457	\$ 16,842,227	\$ 17,461,069	
Public Works						
Salaries & Wages	\$ 5,376,271	\$ 5,883,470	\$ 5,352,624	\$ 5,608,563	\$ 5,877,737	
Misc Services	\$ 4,133,048	\$ 4,774,760	\$ 4,082,479	\$ 4,286,603	\$ 4,415,201	
Bldg & Grounds	\$ 881,070	\$ 1,570,485	\$ 321,500	\$ 337,575	\$ 347,702	
Transfers Out	\$ 486,174	\$ 1,104,635	\$ 4,762,718	\$ 4,905,600	\$ 5,052,768	
Material & Spply	\$ 367,619	\$ 796,370	\$ 863,042	\$ 906,194	\$ 933,380	
Repair & Maint	\$ 125,375	\$ 554,356	\$ 84,368	\$ 88,586	\$ 91,244	
Inventory	\$ -	\$ 4,918	\$ 6,236	\$ 6,423	\$ 6,616	
Capital Outlay	\$ -	\$ 21,942	\$ -	\$ -	\$ -	
Public Works Total	\$ 11,369,557	\$ 14,710,936	\$ 15,472,967	\$ 16,139,544	\$ 16,724,647	
Parks & Recreation						
Salaries & Wages	\$ 4,329,619	\$ 4,758,738	\$ 5,325,087	\$ 5,574,179	\$ 5,835,801	
Misc Services	\$ 647,830	\$ 901,235	\$ 1,114,374	\$ 1,170,093	\$ 1,205,195	
Material & Spply	\$ 532,472	\$ 562,503	\$ 587,631	\$ 617,013	\$ 635,523	
Capital Outlay	\$ 198,296	\$ 457,979	\$ 80,700	\$ 82,314	\$ 84,783	
Bldg & Grounds	\$ 400,091	\$ 453,291	\$ 419,658	\$ 440,641	\$ 453,860	
Transfers Out	\$ 58,438	\$ 157,358	\$ 684,956	\$ 705,505	\$ 726,670	
Repair & Maint	\$ 80,890	\$ 94,971	\$ 99,720	\$ 104,706	\$ 107,847	
Inventory	\$ 26,467	\$ -	\$ -	\$ -	\$ -	
Parks & Recreation Total	\$ 6,274,103	\$ 7,386,075	\$ 8,312,126	\$ 8,694,450	\$ 9,049,680	

MULTI-YEAR BUDGET 2023- 2025
GENERAL FUND OVERVIEW
No New Revenue Property Tax Rate Scenario

DESCRIPTION	ACTUAL 2021	AMENDED 2022	PROPOSED 2023	FORECASTED 2024	FORECASTED 2025	Comments
Community Services						
Salaries & Wages	\$ 3,366,374	\$ 3,611,450	\$ 3,948,336	\$ 4,136,761	\$ 4,334,941	
Misc Services	\$ 667,512	\$ 875,895	\$ 921,000	\$ 667,050	\$ 687,062	
Material & Spplly	\$ 38,117	\$ 68,495	\$ 58,351	\$ 61,269	\$ 63,107	
Transfers Out	\$ 12,105	\$ 44,948	\$ 478,347	\$ 492,697	\$ 507,478	
Repair & Maint	\$ 13,055	\$ 23,408	\$ 43,850	\$ 46,043	\$ 47,424	
Other	\$ 226	\$ 700	\$ 1,000	\$ 1,030	\$ 1,061	
Bldg & Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	
Inventory	\$ 1,558	\$ 1,000	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ 15,000	\$ 15,450	\$ 15,914	
Community Services Total	\$ 4,098,948	\$ 4,625,896	\$ 5,465,884	\$ 5,420,299	\$ 5,656,986	
Funded CIP O&M Costs & Service Level Enhancements Total				\$ 537,194	\$ 2,404,819	
TOTAL EXPENDITURES	\$ 90,570,329	\$ 106,984,484	\$ 110,255,548	\$ 115,456,050	\$ 122,402,395	
REV OVER/(UNDER) EXP	\$ 3,513,592	\$ (1,983,356)	\$ (765,000)	\$ (5,516,778)	\$ (10,301,440)	
BEGINNING FUND BALANCE	\$ 29,076,297	\$ 32,589,889	\$ 30,606,533	\$ 29,841,533	\$ 24,324,756	
ENDING FUND BALANCE	\$ 32,589,889	\$ 30,606,533	\$ 29,841,533	\$ 24,324,756	\$ 14,023,315	
Policy Requirement ^{2 & 3}	\$ 15,095,055	\$ 26,379,736	\$ 27,186,300	\$ 28,468,615	\$ 30,181,412	
Amount Over Policy	\$ 17,494,834	\$ 4,226,797	\$ 2,655,234	\$ (4,143,860)	\$ (16,158,097)	
Fund Balance % of Exp	36%	29%	27%	21%	11%	
Fund Balance In Days (Target 90 days)	130	104	99	77	42	
Target Fund Balance in Days	60	90	90	90	90	

2) In FY 21, Policy Requirement is 60 Days of total General Fund Expenditures.

3) Beginning FY22, Policy Requirement is 90 Days of total General Fund Expenditures.

City of Pearland
 Water and Wastewater Rate Model
 What is the required Rate Change to keep up with infrastructure and operation?

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Adopted / Proposed Water and Sewer Rate Change	0%	5.0%	13%	16%	19%	15%	8%
Total Revenue	52,989,550	53,751,299	59,556,004	69,539,163	84,500,901	96,818,377	105,467,401
Operating Expenses - Fund 600	25,549,939	30,027,508	35,300,654	40,817,576	42,260,409	45,104,313	46,571,630
Non-operating Expenses - Fund 600	17,030,818	8,717,704	5,444,234	7,581,398	8,321,255	9,401,201	9,887,651
Debt Service Expenses Net of Impact fee - Fund 601	19,094,100	19,932,720	23,139,707	28,154,422	33,760,322	41,388,962	48,546,698
Total Expenses	61,674,857	58,677,932	63,884,595	76,553,397	84,341,985	95,894,476	105,005,979
Net Annual Revenue Over Expenditures	(8,685,307)	(4,926,633)	(4,328,591)	(7,014,233)	158,915	923,901	461,422
Beginning Cash Equivalents Net of Restricted for Debt Service	28,732,998	20,956,644	16,030,012	14,465,196	7,854,715	8,402,791	9,742,030
Add Unrestricted Cash in Debt Service Fund - 60110	-	-	2,763,775	403,753	389,161	415,338	452,488
Ending Cash Equivalents Net of Restricted for Debt Service (see calculation on Multi-year Forecast) ¹	20,956,644	16,030,012	14,465,196	7,854,715	8,402,791	9,742,030	10,655,940
Additional Debt Issuance as of June 2022	85,370,000	49,203,515	63,946,500	95,296,176	149,018,750	117,612,500	62,836,000
Surface Water Treatment Plant (Phase 1 & 2)		20,980,000	5,245,000			7,022,000	50,920,000
Sewer System Expansion	75,000,000	12,541,265	34,852,000	40,920,750	107,811,750	63,742,500	-
Other Projects	10,370,000	15,682,250	23,849,500	54,375,426	41,207,000	46,848,000	11,916,000
Debt Service Coverage							
W/S Revenue + Impact Fee	52,757,883	60,054,867	66,350,967	76,624,097	91,585,845	103,910,574	112,536,185
Less Operating Expenses	25,549,939	30,027,508	35,300,654	40,817,576	42,260,409	45,104,313	46,571,630
Net Revenue Available for Debt Services	27,207,944	30,027,359	31,050,313	35,806,520	49,325,436	58,806,261	65,964,555
Current Year W/S Annual Debt Service	19,663,339	25,783,037	27,071,642	25,870,156	25,772,433	25,870,526	25,697,370
Bond Ordinance							
Bond Coverage - 1.15 required to issue COs*	1.38	1.16	1.15	1.38	1.91	2.27	2.57
Restricted for Debt Service	13,087,664	15,766,567	15,766,567	15,362,814	14,973,653	14,558,316	14,105,827
Financial Policy							
Water/Sewer Unreserved Working Capital 25% - Ending Cash / (Operating Expense + CO's Debt Serv.)	75%	49%	34%	16%	15%	16%	17%
Combine Reserved Fund 600 + 601 = Ending Cash/ (Operating Expenses + Debt Service Payment)	121%	98%	50%	33%	30%	27%	25%

1) Due to year-end closing entry, Actual Ending Cash Balance can be slightly different from Beginning Cash plus Revenue minus expenditure
 * FY23 Coverage Ratio = (FY23 Revenue - FY23 Operating Expense)/ (FY23 W/S Revenue Bond Debt Service)
 The current Rate Model includes: 5.5% Salary Increase, \$687K SWTP team, \$398K Water Quality Compliance Team, and \$245K Vehicle Replace

**MULTI-YEAR BUDGET 2023 - 27
ENTERPRISE FUND DETAIL**

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2021	2022	2023	2024	2025	2026	2027
CHARGES FOR SERVICE							
Water/Sewer Charges ¹	\$ 46,595,912	\$ 52,201,148	\$ 57,998,604	\$ 67,815,369	\$ 82,539,412	\$ 94,648,837	\$ 103,158,079
Sanitation Billing Fee	439,398						
Connection Fee	152,406	100,000	125,800	127,058	128,329	129,612	130,908
Water/Sewer Tap Fee	76,671	78,000	75,500	76,255	77,018	77,788	78,566
Late Payment Fee	371,581	530,000	522,000	610,300	742,900	851,800	928,400
Meter Set Fee	167,626	150,000	137,900	139,279	140,672	142,079	143,499
Curb Stop Replacement Fee							
Grease Trap Fee	53,700	60,000	56,800	57,368	57,942	58,521	59,106
Reconnect Fee	16,590	75,000	63,500	64,135	64,776	65,424	66,078
Charges for Service Hydrant Meter Rental	9,950	12,000	11,800	11,918	12,037	12,158	12,279
Charges for Service Backflow Test Report Fee	37,040	50,000	52,300	52,823	53,351	53,885	54,424
Miscellaneous	36,099	35,000	33,100	33,431	33,765	34,103	34,444
TOTAL CHARGES FOR SERVICE	47,956,974	53,291,148	59,077,304	68,987,936	83,850,201	96,074,205	104,665,783
MISCELLANEOUS REVENUE							
NSF Fees	2,620	3,300	3,100	3,131	3,162	3,194	3,226
Recycle	387	4,500	1,900	1,919	1,938	1,958	1,977
Miscellaneous and FEMA	12,549	48,351	11,700	11,817	11,935	12,055	12,175
TOTAL MISCELLANEOUS	15,556	56,151	16,700	16,867	17,036	17,206	17,378
INTEREST							
Interest ²	10,572	4,000	12,000	12,360	12,484	12,608	12,735
TOTAL INTEREST	10,572	4,000	12,000	12,360	12,484	12,608	12,735
TRANSFERS IN							
Year End Transfer In	3,826,363						
City Payment for Water	250,000	400,000	450,000	522,000	621,180	714,357	771,506
TOTAL INTERFUND TRANSFERS	4,076,363	400,000	450,000	522,000	621,180	714,357	771,506
OTHER FINANCING SOURCES							
Sale of Property							
Miscellaneous	(76,423)						
Capital Proceed ³	1,006,508						
TOTAL OTHER FINANCING SOURCES	930,085						
TOTAL REVENUES	52,989,550	53,751,299	59,556,004	69,539,163	84,500,901	96,818,377	105,467,401

1. Water/Sewer Charges reflect both growth in number of meters and necessary revenue increases
2. From FY24, Interest Revenue are forecasted to growth at 3% annually similar to General Fund Forecast
3. Water and Sewer Infrastructures that were built by developer then turnover to the City

**MULTI-YEAR BUDGET 2023 - 27
ENTERPRISE FUND DETAIL**

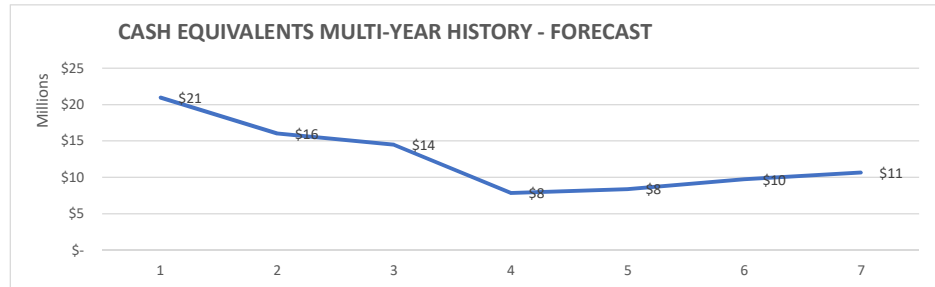
DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2021	2022	2023	2024	2025	2026	2027
EXPENDITURES							
Public Works							
Administration							
Salaries and Wages ⁴	839,350	1,028,309	953,960	999,454	1,047,297	1,097,686	1,135,972
Materials & Supplies	9,932	37,586	37,424	39,295	40,474	41,284	42,109
Repair & Maintenance	47,646	160,274	9,000	9,270	9,455	9,645	9,934
Miscellaneous Services ⁵	108,689	153,197	127,194	131,010	133,630	136,303	140,392
Inventory	47,960	4,333	2,250	2,318	2,364	2,411	2,483
Transfers Out IT Services			2,781,677	2,865,127	2,951,081	3,039,614	3,130,802
Administration Total	1,053,577	1,383,699	3,911,505	4,046,474	4,184,302	4,326,942	4,461,692
Lift Stations							
Salaries and Wages ⁴	509,662	574,224	561,291	588,381	616,880	646,870	669,377
Materials & Supplies	25,610	26,310	36,236	38,048	39,189	39,973	40,772
Building & Grounds	12,917	30,405	19,100	19,673	20,066	20,468	21,287
Repair & Maintenance	237,781	349,563	328,870	338,736	345,511	352,421	362,994
Miscellaneous Services ⁵	271,655	380,141	308,488	317,743	324,097	330,579	340,497
Inventory							
Transfers Out	187,704	67,097	89,524	92,210	94,976	97,825	100,760
Lift Stations Total	1,245,329	1,427,740	1,343,509	1,394,790	1,440,720	1,488,136	1,535,686
Waste Water							
Salaries and Wages ⁴	952,738	1,102,881	1,213,885	1,270,455	1,329,977	1,392,616	1,439,663
Materials & Supplies	319,989	487,295	568,899	597,344	615,264	627,570	640,121
Building & Grounds	8,534	22,220	3,550	3,657	3,730	3,804	3,956
Repair & Maintenance	484,330	568,649	597,510	615,435	627,744	640,299	659,508
Miscellaneous: Mud Fee & Construction		557,000	790,000	813,700	829,974	846,573	871,971
Miscellaneous Electricity		950,000	950,000	978,500	998,070	1,018,031	1,048,572
Miscellaneous Services ⁵	2,273,370	1,524,905	1,691,497	1,742,242	1,777,087	1,812,628	1,867,007
Inventory		3,800					
Transfers Out	134,538	75,795	64,406	66,338	68,328	70,378	72,490
Waste Water Total	4,173,498	5,292,545	5,879,747	6,087,671	6,250,174	6,411,900	6,603,288
Environmental Service							
Salaries and Wages ⁴	327,870	319,104	647,087	676,965	708,402	741,484	766,362
Materials & Supplies	4,871	5,078	14,706	15,441	15,905	16,223	16,547
Repair & Maintenance	1,762	1,926	4,980	5,129	5,232	5,337	5,497
Miscellaneous Services ⁵	3,180	6,399	37,843	38,978	39,758	40,553	41,770
Transfers Out	11,473	12,835	30,287	31,196	32,131	33,095	34,088
Environmental Service Total	349,157	345,342	734,903	767,710	801,427	836,691	864,263
Water Production							
Salaries and Wages ⁴	1,361,620	1,278,508	1,642,453	1,721,132	1,803,908	1,891,010	1,956,454
Water Purchase ⁶	4,082,865	5,522,763	4,800,000	5,040,000	3,292,000	3,456,600	3,629,430
Materials & Supplies	373,640	534,014	690,510	725,036	746,787	761,722	776,957
Building & Grounds	113,873	246,306	123,350	127,051	129,592	132,183	137,471
Repair & Maintenance	329,758	539,181	481,600	496,048	505,969	516,088	531,571
Miscellaneous Electricity		500,000	528,800	544,664	555,557	566,668	583,668
Miscellaneous Services ⁵	1,067,599	872,370	1,239,838	1,277,033	1,302,574	1,328,625	1,368,484
Inventory		1,900	5,584	5,752	5,867	5,984	6,163
Capital Outlay ⁷				1,160,000	1,160,000	1,160,000	1,160,000
Transfers Out	216,270	163,922	262,183	270,048	278,150	286,494	295,089
Water Production Total	7,545,625	9,658,964	9,774,318	11,366,763	9,780,402	10,105,376	10,445,287
Distribution and Collection ⁸							
Salaries and Wages ⁴	2,122,336	2,849,052	3,088,834	3,236,742	3,392,399	3,556,243	3,679,105
Materials & Supplies	261,859	417,743	487,086	511,440	526,784	537,319	548,066
Repair & Maintenance	68,181	91,598	83,500	86,005	87,725	89,480	92,164
Miscellaneous Services ⁵	54,165	196,738	228,820	235,685	240,398	245,206	252,562
Inventory		17,195	13,000	13,390	13,658	13,931	14,349
Capital Outlay	129,553	30,161					
Transfers Out	386,284	491,766	433,396	446,398	459,790	473,584	487,791
Distribution & Collection Total	3,022,379	4,094,253	4,334,636	4,529,660	4,720,753	4,915,763	5,074,037
Construction ⁸							
Salaries and Wages ⁴	808,814						
Materials & Supplies	70,372						
Repair & Maintenance	15,512						
Miscellaneous Services ⁵	22,850						
Capital Outlay							
Transfers Out	453,548						
Construction Total	1,371,096						

**MULTI-YEAR BUDGET 2023 - 27
ENTERPRISE FUND DETAIL**

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2021	2022	2023	2024	2025	2026	2027
Water Meter Services							
Salaries and Wages ⁴	395,202	302,285	233,547	245,110	257,294	270,135	279,601
Materials & Supplies	182,477	276,294	605,640	635,922	655,000	668,100	681,462
Repair & Maintenance	10,406	10,089	8,000	8,240	8,405	8,573	8,830
Miscellaneous Services ⁵	24,474	43,255	57,057	58,769	59,944	61,143	62,977
Transfers Out	25,253	132,210	89,607	92,295	95,064	97,916	100,853
Water Meter Services Total	637,811	764,133	993,851	1,040,336	1,075,707	1,105,866	1,133,724
Water/Sewer Grounds Maintenance							
Salaries and Wages ⁴	497,396	527,858	553,452	580,340	608,643	638,440	660,644
Materials & Supplies	8,958	13,048	14,007	14,707	15,149	15,452	15,761
Building & Grounds		5,551	7,350	7,571	7,722	7,876	8,191
Repair & Maintenance	10,547	12,037	14,620	15,059	15,360	15,667	16,137
Miscellaneous Services ⁵	86,118	123,333	107,911	111,148	113,371	115,639	119,108
Inventory							
Transfers Out	92,375	78,778	100,790	103,814	106,928	110,136	113,440
Water/Sewer Grounds Maintenance Total	695,394	760,605	798,130	832,639	867,173	903,209	933,281
Pretreatment (Merge w/ Backflow FY22)							
Salaries and Wages ⁴	217,080	212,276					
Materials & Supplies	3,094	4,032					
Repair & Maintenance	1,038	2,362					
Miscellaneous Services ⁵	11,245	32,272					
Transfers Out	11,262	12,565					
Pretreatment Total	243,720	263,507					
Surface Water Plant							
Salaries and Wages ⁴		292,883	852,509	1,110,808	1,154,628	1,200,200	1,247,594
Materials & Supplies		131,028	853,702	1,419,343	1,603,372	2,737,960	2,884,636
Bulk Water		191,122	768,000	1,536,000	1,582,080	1,613,722	1,645,996
Miscellaneous Services ⁵		3,104	133,611	137,619	140,372	143,179	147,475
Inventory		1,756	12,521	12,897	13,155	13,418	13,820
Building & Grounds			2,000	2,060	2,101	2,143	2,229
Repair & Maintenance			46,000	47,380	48,328	49,294	50,773
Transfer Out: Vehicle Purchase		67,000	117,000				
Transfers Out: Lease Payment			14,696	38,096	38,096	45,379	45,379
Surface Water Plant Total		686,893	2,800,039	4,304,203	4,618,545	5,805,295	6,037,902
Information Technology							
Salaries and Wages ⁴	564,768	619,718					
Materials & Supplies	11,913	27,100					
Repair & Maintenance	1,014,108	1,131,702					
Miscellaneous Services ⁵	71,175	184,898					
Inventory	119,118	140,550					
Capital Outlay							
Transfers Out	784	70					
Information Technology Total	1,781,866	2,104,038					
Utility Billing							
Salaries and Wages ⁴	1,724,528	1,852,665	2,045,089	2,142,925	2,245,815	2,354,115	2,436,363
Materials & Supplies	15,744	17,000	21,404	22,474	23,148	23,611	24,084
Repair & Maintenance	8,642	700	13,440	13,843	14,120	14,402	14,835
Miscellaneous Services ⁵	398,671	302,629	406,388	418,580	426,951	435,490	448,555
Transfers Out IT Services			659,695	679,486	699,870	720,867	742,493
Transfers Out	369	89	26,361	27,152	27,966	28,805	29,670
Utility Billing Total	2,147,954	2,173,083	3,172,377	3,304,460	3,437,872	3,577,291	3,695,998
Anticipated O&M for Long-term Project Total				1,826,931	3,163,322	3,393,486	3,542,685
Anticipated Vehicle Replacement and Supplement				500,000	1,000,000	1,000,000	1,000,000
Anticipated O&M for Long-term Project Total				2,326,931	4,163,322	4,393,486	4,542,685
Other Requirements							
Cash Funded CIP	3,954,000	3,540,000		395,000	427,000	790,000	550,000
MUD Rebate ⁹	2,000,000	2,530,561	3,217,376	3,853,244	4,495,907	5,145,702	5,802,987
Transfer to General Fund	2,549,982	2,549,982	2,109,858	2,173,154	2,238,349	2,305,499	2,374,664
Transfer to Facilities Fund			531,279	557,843	585,735	615,022	645,773
Property Insurance	566,761	639,867	613,360	674,696	742,166	816,382	898,020
Miscellaneous Services ⁵	403,510	530,000	530,000	545,900	556,818	567,954	584,993
Other Requirements Total	9,474,253	9,790,410	7,001,873	8,594,837	9,472,974	11,030,559	11,406,437
Debt Service							
Debt Service Payment	19,094,100	19,932,720	23,139,707	28,154,422	33,760,322	41,388,962	48,546,698
Revenue Bond Reserve Deposit ¹⁰	8,839,099						
Debt Service Total	27,933,199	19,932,720	23,139,707	28,154,422	33,760,322	41,388,962	48,546,698
TOTAL EXPENDITURES	61,674,857	58,677,932	63,884,595	76,553,397	84,341,985	95,894,476	105,005,979
REV OVER/(UNDER) EXP	(8,685,307)	(4,926,633)	(4,328,591)	(7,014,233)	158,915	923,901	461,422
Beginning Cash Equivalents Net of Restricted for Debt Service							
Beginning Cash Equivalents Net of Restricted for Debt Service	28,732,998	20,956,644	16,030,012	14,465,196	7,854,715	8,402,791	9,742,030
Ending Cash Balance in Operating Fund	20,956,644	16,030,012	11,701,420	7,450,962	8,013,630	9,326,692	10,203,452
Add Unrestricted Cash in Debt Service Fund - 601¹⁰			2,763,775	403,753	389,161	415,338	452,488
Ending Cash Equivalents Net of Restricted for Debt Service	\$ 20,956,644	\$ 16,030,012	\$ 14,465,196	\$ 7,854,715	\$ 8,402,791	\$ 9,742,030	\$ 10,655,940

**MULTI-YEAR BUDGET 2023 - 27
ENTERPRISE FUND DETAIL**

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2021	2022	2023	2024	2025	2026	2027
Debt Service Coverage							
Revenue	\$ 52,757,883	\$ 60,054,867	\$ 66,350,967	\$ 76,624,097	\$ 91,585,845	\$ 103,910,574	\$ 112,536,185
Less Operating Expenses	25,549,939	30,027,508	35,300,654	40,817,576	42,260,409	45,104,313	46,571,630
Net Revenue Available for Debt Services	27,207,944	30,027,359	31,050,313	35,806,520	49,325,436	58,806,261	65,964,555
Revenue Bonds Current DS	19,663,339	25,783,037	27,071,642	25,870,156	25,772,433	25,870,526	25,697,370
Revenue Bonds and CO's Current DS	23,419,292	26,236,290					
W/S Bond Coverage - 1.15	1.38	1.16	1.15	1.38	1.91	2.27	2.57
Cash Reserve Ratio with COs- 25% min required	75%	49%	34%	16%	15%	16%	17%
Combine 600 & 601 Reserve	121%	98%	50%	33%	30%	27%	25%
Actual/ Expected Rate Increase	0%	5%	13%	16%	19%	15%	8%
New W/S Debt Issuance	\$ 85,370,000	\$ 49,203,515	\$ 63,946,500	\$ 95,296,176	\$ 149,018,750	\$ 117,612,500	\$ 62,836,000



4. FY23 Salaries and Wages are forecasted to growth at 5.5% to reflect step plan (2%) and Market Competitiveness (3.5%) increase. Long term growth are set to 4%
5. Miscellaneous Services Expenses include small Equipment Rental, Telephone, Annual Dues and Subscription, and Annual Professional/Contractual Services
6. In FY24, water purchase expenses in Water Production Division will reduce by \$2 million after the Surface Water Plant fully functional
7. Capital Outlay for Water Production will increase by \$1,160,000 for Alice's GCWA contract between Pearland and Houston.
8. In FY22, Public Works Construction will be merged with Distribution and Collection.
9. In FY22, 1/3 of MUD Rebate was paid by Enterprise Fund. The City goal is to have 2/3 of MUD Rebate paid by Enterprise Fund. Therefore, in addition to 5% annual increase, MUD Rebate Expenses are forecast to increase by 500,000 in FY23 and 1,000,000 FY24.
10. In FY22, Reserve for Debt Service per Bond Ordinance will be in Enterprise Debt Service Fund 601. Beginning FY23, excess balance in 601 will be counted toward Operating Cash Equivalents

MULTI-YEAR BUDGET 2023-25
PEARLAND ECONOMIC DEVELOPMENT CORPORATION

DESCRIPTION	AMENDED 2022	PROPOSED 2023	FORECASTED	
			2024	2025
REVENUES				
Sales Tax	\$ 13,451,252	\$ 13,989,302	\$ 14,269,088	\$ 14,554,470
Management District Reimbursements	1,900,000	1,300,000	1,000,000	-
Other*	2,340,509	36,554	166,933	186,412
TOTAL OPERATING REVENUE	\$ 17,691,761	\$ 15,325,856	\$ 15,436,021	\$ 14,740,882
EXPENDITURES				
Operating Expenditures	1,455,891	1,603,131	1,449,674	1,542,714
Programs	1,512,643	1,665,100	1,696,673	2,728,163
Incentives/Business Development	979,361	1,256,379	2,000,000	2,000,000
Bond Payments	279,500	273,600	267,700	261,800
Site Development				
Lower Kirby	2,295,000	1,530,000	2,770,000	2,400,000
Redevelopment/Land Projects	-	-	3,000,000	3,000,000
Corridors				
State Highway 288	6,316,000	14,102,109	-	-
FM 518/Broadway	507,500	225,000	250,000	250,000
State Highway 35/Old Town	2,629,000	5,425,000	700,000	575,000
Miscellaneous	-	39,000	-	-
Entry Features	245,000	80,000	350,000	-
Corridor/Entryway Maintenance (Operating)	570,000	685,000	705,550	726,717
Quality of Life - Catalytic Projects	-	-	4,000,000	8,600,000
TOTAL EXPENDITURES	16,789,895	26,884,319	17,189,597	22,084,394
REV OVER/(UNDER) EXP	901,866	(11,558,463)	(1,753,575)	(7,343,512)
BEGINNING TOTAL FUND BALANCE	\$37,276,781	\$38,178,646	\$26,620,183	\$24,866,608
ENDING TOTAL FUND BALANCE	\$38,178,646	\$26,620,183	\$24,866,608	\$17,523,096

*Other includes Interest, CSI Rent, BCD Assessments and Lower Kirby Reimbursements

FY 2023 PROPOSED BUDGET PROPERTY TAX COLLECTIONS

OVERVIEW

The City's property tax is levied for the following Fiscal Year by September 30. The levy include establish a rate that is applied to certified values (real and personal property) established by County Tax Offices for holdings as of January 1. The appraisal of property is the responsibility of the Brazoria, Fort Bend and Harris County Central Appraisal Districts, as the City lies within all three Districts. Appraisals may be challenged through various appeals and, if necessary, legal action. The City is permitted by the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general government services including the payment of principal and interest on general obligation long-term debt.

In tax year 1998, TIRZ #2 was formed, which is the Shadow Creek Ranch development. Taxes assessed and collected by the participating entities over and above the base value of the property upon creation of the TIRZ are deposited to the benefit of the TIRZ to support improvements within the TIRZ.

The City contracts with Brazoria County for the billing and collection of property taxes. The budget, as filed, is based on certified values from Fort bend and Brazoria County and preliminary Harris County values.

Property valuation is based on a snapshot of properties and development as of January 1 of each year. New construction value added after January 1 is not included in the City's valuation until January 1 of the following year, therefore not taxed until the subsequent year.

For FY 2023, the net taxable value totals \$14,448,052,08, a 27% or \$3,105,742,189 increase over the prior year tax roll for properties as of January 1, 2021. New value added to the roll totals \$230,327,936.

In 1998, when the TIRZ was formed, the base property value within the TIRZ was \$7.1 million. Today, sitting at nearly \$3.4 billion in property value, the TIRZ shows the success of the public-private partnership that was entered into years ago. The TIRZ additional increment value as of January 1, 2022 for the FY23 Budget is \$441,060,403.

Pursuant to the participation agreement, the City remits 100% of its property tax levy to the TIRZ, however, the City receives an administrative fee of 64% for the provision of services to serve the area. For FY 2023, the administrative fee of 59.44% totals \$13.2 million, shown as Charges for Services versus Property Taxes in the City's General Fund.

The tax rate for the proposed budget totals \$0.628765 per \$100 of valuation, a \$0.072651 total decrease from the fiscal year 2022 tax rate of \$0.701416. The City property tax rate is above the No New Revenue Rate (0.543044) and below the Voter Approval Rate (0.633611).

CITY OF PEARLAND TAX COLLECTIONS

	FY 2022 Tax Year 2021 CERTIFIED	FY 2022 Tax Year 2021 ADJUSTED	FY 2023 Tax Year 2022 CERTIFIED
TAX BASE ASSESSED VALUE			
Tax Year	FY 2022	FY 2022	FY 2023
Adjusted Net Taxable Value for three Counties		11,284,744,323	
Certified Value: Brazoria County	10,089,438,967		11,360,840,677
Certified Value: Fort Bend County	612,559,073		675,496,431
Certified Value: Harris County	-		1,620,576,662
Plus: Protested Values ***	1,034,160,243		1,210,792,996
Plus: Not Yet Certified ****	1,106,708,007		1,314,867,704
Less: Tax Ceilings	(1,500,556,396)		(1,734,522,387)
Net Taxable Value	11,342,309,894	11,284,744,323	14,448,052,083
Less: TIRZ Captured Value	2,934,976,623	2,934,976,623	3,376,037,026
Taxable Value to City	\$ 8,407,333,271	\$ 8,349,767,700	\$ 11,072,015,057
Tax Rate per \$100			
General Fund		0.309416	0.285000
Debt Service Fund		0.392000	0.343765
Total Tax Rate		0.701416	0.628765

LEVY

General Fund	26,013,634	25,835,517	31,555,243
Debt Service Fund	32,956,746	32,731,089	38,061,713
TOTAL CITY LEVY*	58,970,381	58,566,607	69,616,955
City Collection Rate*	102.50%	108.38%	104.39%

LEVY CALCULATION

BUDGET ALLOCATION:

General Fund from Levy at Collection Rate (104.39%)	26,663,975	26,692,983	32,940,518
Anticipated Revenue from Tax Ceilings**	4,045,180	3,401,989	3,741,293
General Fund Allocation	\$ 30,709,155	\$ 30,094,972	\$ 36,681,811
Debt Service Fund from Levy at Collection Rate (104.39%)	33,780,665	33,817,415	39,732,622
Anticipated Revenues from Tax Ceilings**	5,124,850	4,309,990	4,512,721
Debt Service Fund Allocation	\$ 38,905,515	\$ 38,127,405	\$ 44,245,343
TOTAL CITY BUDGET ALLOCATION	\$ 69,614,670	\$ 68,222,377	\$ 80,927,153

Tax Rate Split

General Fund	44.11%	45.33%
Debt Service Fund	55.89%	54.67%
Total	100.00%	100.00%

Values are directly from Tax Rate Calculation Worksheet provided by Brazoria County Tax Assessor-Collector

*Certified Levy shown here does not include anticipated revenue from tax ceilings.

**Anticipated revenue on frozen values assumes that 72.5% of total levy will be collected.

*** The lower of the appraisal districts' value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins the protest.

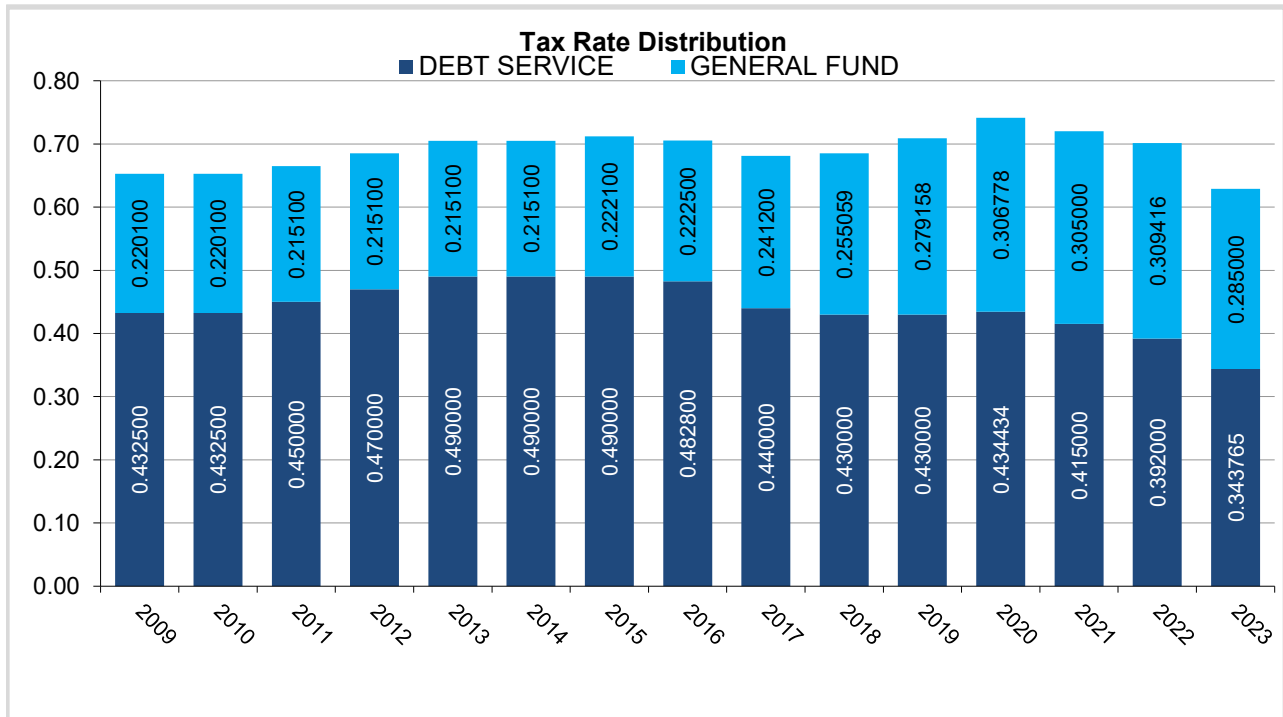
**** Properties known about, but are not included in the appraisal roll certification and not under protest. The value included is the lower of the appraisers' reasonable estimate of the market value, appraised value and taxable value for the current year.

**CITY OF PEARLAND TAX COLLECTIONS
CURRENT FOR FISCAL YEAR 2022
PROPOSED FOR FISCAL YEAR 2023**

<u>FISCAL YEAR</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>TOTAL TAX RATE</u>
2003	0.4060	0.2800	0.6860
2007	0.298974	0.353685	0.652659
2008	0.2503	0.4023	0.6526
2009	0.220100	0.432500	0.652600
2010	0.220100	0.432500	0.652600
2011	0.215100	0.450000	0.665100
2012	0.215100	0.470000	0.685100
2013	0.215100	0.490000	0.705100
2014	0.215100	0.490000	0.705100
2015	0.222100	0.490000	0.712100
2016	0.222500	0.482800	0.705300
2017	0.241200	0.440000	0.681200
2018	0.255059	0.430000	0.685059
2019	0.279158	0.430000	0.709158
2020	0.306778	0.434434	0.741212
2021	0.305000	0.415000	0.720000
2022	0.309416	0.392000	0.701416
2023	0.285000	0.343765	0.628765

Notes:

1. The maximum tax rate for the City of Pearland is \$2.50 per \$100 assessed valuation.



C

ASSESSED VALUATION, TAX LEVIED AND TAXES COLLECTED

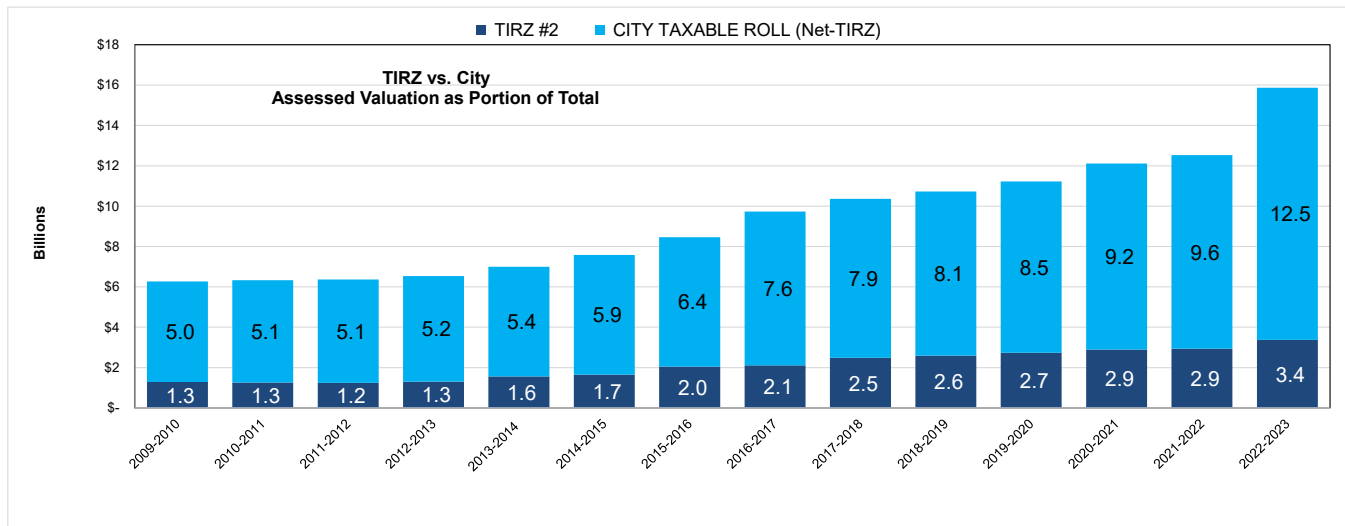
ED FOR FISCAL YEAR 2023
ED FOR FISCAL YEAR 2022

FISCAL YEAR	TAX YEAR	TIRZ #2	NET ASSESSED VALUATION*	% Change	CITY TAXABLE ROLL (Net-TIRZ)	% Change	Operations and Maint. Rate	Debt Service Rate	TOTAL CITY PROPERTY TAX RATE	TOTAL TAX LEVY**	CURRENT TAX COLLECTION \$ ***	% OF CURRENT TAXES COLLECTED	DELINQUENT TAX COLLECTION
2009-2010	2009	\$ 1,288,879,780	\$ 6,269,047,937	6.2%	\$ 4,980,168,157	6.0%	0.220100	0.432500	0.652600	\$ 41,081,407	\$ 41,061,610	100.0%	\$ 19,797
2010-2011	2010	\$ 1,257,526,416	\$ 6,331,723,029	1.0%	\$ 5,074,196,613	1.9%	0.215100	0.450000	0.665100	\$ 41,968,046	\$ 41,946,975	99.9%	\$ 21,071
2011-2012	2011	\$ 1,242,672,175	\$ 6,369,626,981	0.6%	\$ 5,126,954,806	1.0%	0.215100	0.470000	0.685100	\$ 43,441,792	\$ 43,411,769	99.9%	\$ 30,023
2012-2013	2012	\$ 1,306,088,463	\$ 6,537,976,038	2.6%	\$ 5,231,887,575	2.0%	0.215100	0.490000	0.705100	\$ 45,850,625	\$ 45,806,373	99.9%	\$ 44,252
2013-2014	2013	\$ 1,562,848,106	\$ 6,996,973,518	7.0%	\$ 5,434,125,412	3.9%	0.215100	0.490000	0.705100	\$ 49,096,473	\$ 49,049,626	99.9%	\$ 46,847
2014-2015	2014	\$ 1,651,897,101	\$ 7,580,556,989	8.3%	\$ 5,928,659,888	9.1%	0.222100	0.490000	0.712100	\$ 53,463,919	\$ 53,411,693	99.9%	\$ 52,226
2015-2016	2015	\$ 2,048,031,760	\$ 8,464,775,289	11.7%	\$ 6,416,743,529	8.2%	0.222500	0.482800	0.705300	\$ 60,290,271	\$ 60,235,948	99.9%	\$ 54,323
2016-2017	2016	\$ 2,109,639,316	\$ 9,733,317,309	15.0%	\$ 7,623,677,993	18.8%	0.241200	0.440000	0.681200	\$ 64,977,413	\$ 64,904,767	99.9%	\$ 72,646
2017-2018	2017	\$ 2,484,550,226	\$ 10,357,956,685	6.4%	\$ 7,873,406,459	3.3%	0.255059	0.430000	0.685059	\$ 70,752,913	\$ 70,667,921	99.9%	\$ 84,992
2018-2019	2018	\$ 2,594,045,209	\$ 10,726,331,165	3.6%	\$ 8,132,285,956	3.3%	0.279158	0.430000	0.709158	\$ 75,593,482	\$ 75,489,369	99.9%	\$ 104,113
2019-2020	2019	\$ 2,735,821,943	\$ 11,221,057,000	4.6%	\$ 8,485,235,057	4.3%	0.306778	0.434434	0.741212	\$ 83,055,339	\$ 82,897,813	99.8%	\$ 157,526
2020-2021	2020	\$ 2,892,738,026	\$ 12,113,626,300	8.0%	\$ 9,220,888,274	8.7%	0.305000	0.415000	0.720000	\$ 86,251,924	\$ 86,033,421	99.7%	\$ 218,503
2021-2022	2021	\$ 2,934,976,623	\$ 12,528,309,488	3.4%	\$ 9,593,332,865	4.0%	0.309416	0.392000	0.701416	\$ 80,331,910	\$ 79,359,546	98.8%	\$ 972,364
2022-2023	2022	\$ 3,376,037,026	\$ 15,868,017,668	26.7%	\$ 12,491,980,642	30.2%	0.285000	0.343765	0.628765	\$ 90,844,295		0.0%	

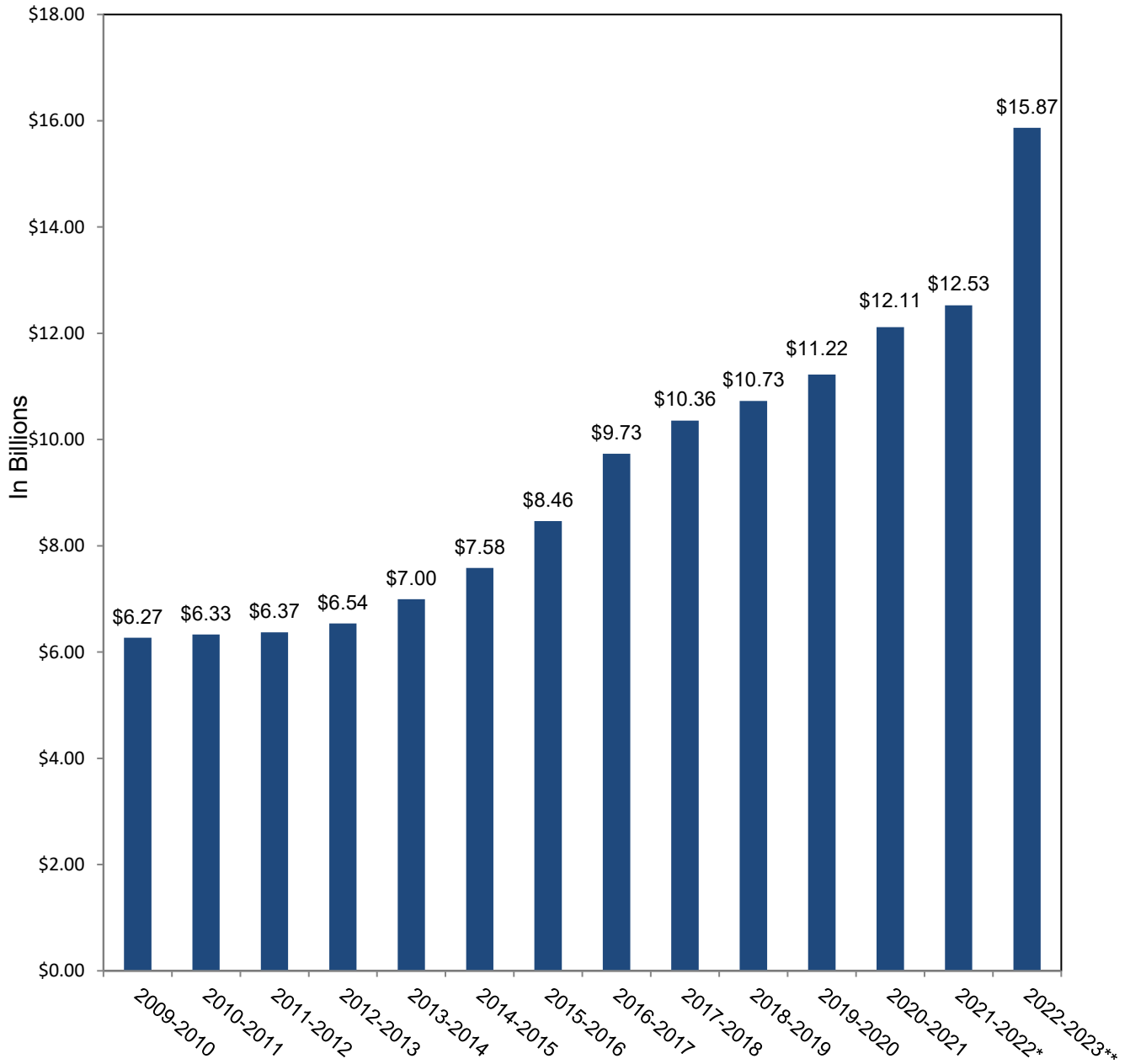
*Net Assessed Valuation shown above does not remove the entire value for properties with Tax Ceilings, as is shown on the previous page. Instead, only the estimated value loss is included, which is based on the previous year's loss. Net Assessed Valuation is calculated by adding the Certified Value, Protested Values, and estimates of Values Not Yet Certified then subtracting the estimated value loss.

**FY22 updated with projected levy based on YTD collections.

***YTD Collections as of 6/30/2022.



NET ASSESSED VALUATION



* Certified Value for fiscal year 2022

** Net assessed valuation

DEBT SERVICE FUND SUMMARY

OVERVIEW

The Debt Service Fund, also known as the interest and sinking fund, is established by ordinance and accounts for the issuance of debt and provides for the payment of debt, including principal, interest and tax rebates to in-city municipal utility districts as payments become due. In the Debt Service Fund, an ad valorem (property) tax rate and tax levy are required to be computed and levied, which will be sufficient to produce the money to satisfy annual debt service requirements. The City of Pearland has no general obligation legal debt limit other than a ceiling on the tax rate specified by the State of Texas. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax rate of \$1.50 per \$100 assessed valuation, based on a 90% collection rate.

Based on estimated property values, the budget as proposed assumes a Debt Service tax rate of \$0.343765 per \$100 in assessed valuation to meet FY23 obligations. This is a decrease from the rate of \$0.392 per \$100 in assessed valuation in FY22.

The tax rate generates \$44,775,343 in current property taxes at a 104.39% collection rate (set by Brazoria County using State-mandated formula) and still allows for maintaining a 10% debt fund balance reserve.

Fund revenues includes \$10,000 Interest Revenues and \$692,979 from the University of Houston-Clear Lake System for debt service associated with the construction of the University of Houston-Clear Lake Pearland Campus, which they occupy. Revenues also include transfers from the Water-Sewer Fund \$3,217,376 from Water and Sewer for rebates to In-City MUDs. Tax rebates Expenses for in-city MUD's total of \$7,763,760, an increase of \$474,845 from fiscal year 2022 year-end projections.

Expenditures total \$46,626,975 for fiscal year 2023 include \$38,863,045 in bond principal and interest payments.

Debt (General Obligation and Certificates of Obligation) anticipated to be issued includes \$55 million in FY23 pursuant to the City's Capital Improvement Program of which, \$9 million is reimbursable from TIRZ #2, once obligations ahead of the City are paid and the TIRZ has enough increment to pay the City. \$10.6 million in General Obligation Bonds will be issued in FY 2023 for 2019 Bond Referendum Projects. The debt issuance in fiscal year 2023 will impact the Debt Service Expenditures of FY24.

Total principal outstanding paid from property taxes at September 30, 2022 is anticipated to be \$367 million (this excludes new debt and property tax backed debt paid by the water/sewer fund).

Tax-backed Debt to Assessed Value, a leading indicator of the City's ability to pay debt slightly improved this year by decreasing to 2.8%. Debt levels are mitigated due to a strong regional economy, a large and diverse tax base, and prudent financial management. Moody's Investor Services and Fitch Ratings have assigned bond credit ratings of Aa2 and AA respectively. The ratings put the City of Pearland in the echelon of low credit risk issuers.

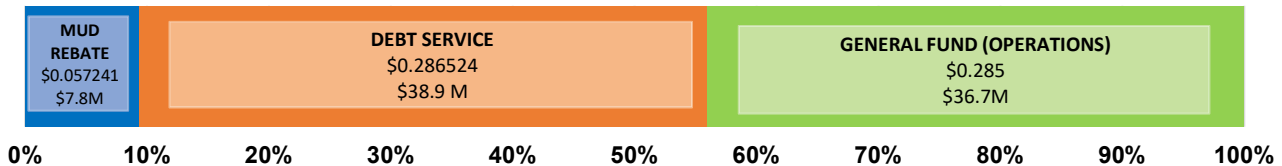
The FY 2023 Debt Service ending fund balance at September 30, 2023 is projected to be \$6,039,140, or \$1,376,443 over the reserve policy of \$4,662,698.

DEBT SERVICE FUND SUMMARY

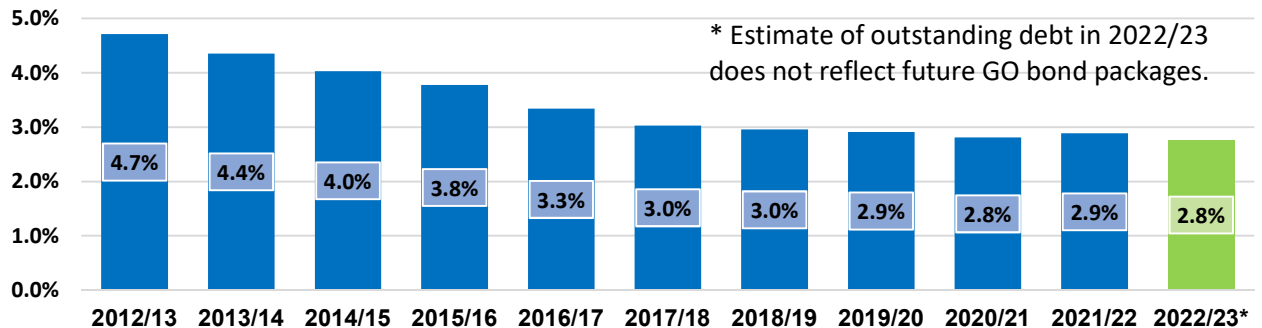
	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Property Taxes	\$ 38,374,500	\$ 39,350,712	\$ 38,476,392	\$ 44,775,343
Miscellaneous	763,893	747,205	750,449	702,979
Transfers	2,530,075	3,074,369	3,074,369	3,302,442
Bond Proceeds (Refunding)	32,622,641			
TOTAL REVENUES	74,291,110	43,172,286	42,301,210	48,780,764
EXPENDITURES				
MUD Rebates	7,116,217	7,591,760	7,289,085	7,763,930
Bond Payment	67,450,250	36,834,004	36,834,004	38,863,045
TOTAL EXPENDITURES	74,566,467	44,425,764	44,123,089	46,626,975
REV OVER/(UNDER) EXP	(275,357)	(1,253,478)	(1,821,879)	2,153,789
BEGINNING FUND BALANCE	6,162,589	6,200,953	5,887,231	4,065,352
ENDING FUND BALANCE	\$ 5,887,231	\$ 4,947,475	\$ 4,065,352	\$ 6,219,140
Reserve 10%	\$ 7,456,647	\$ 4,442,576	\$ 4,412,309	\$ 4,662,698
Over Policy	\$ (1,569,416)	\$ 504,899	\$ (346,957)	\$ 1,556,443
Funds Committed *	\$ 8,395,925	5,444,092		

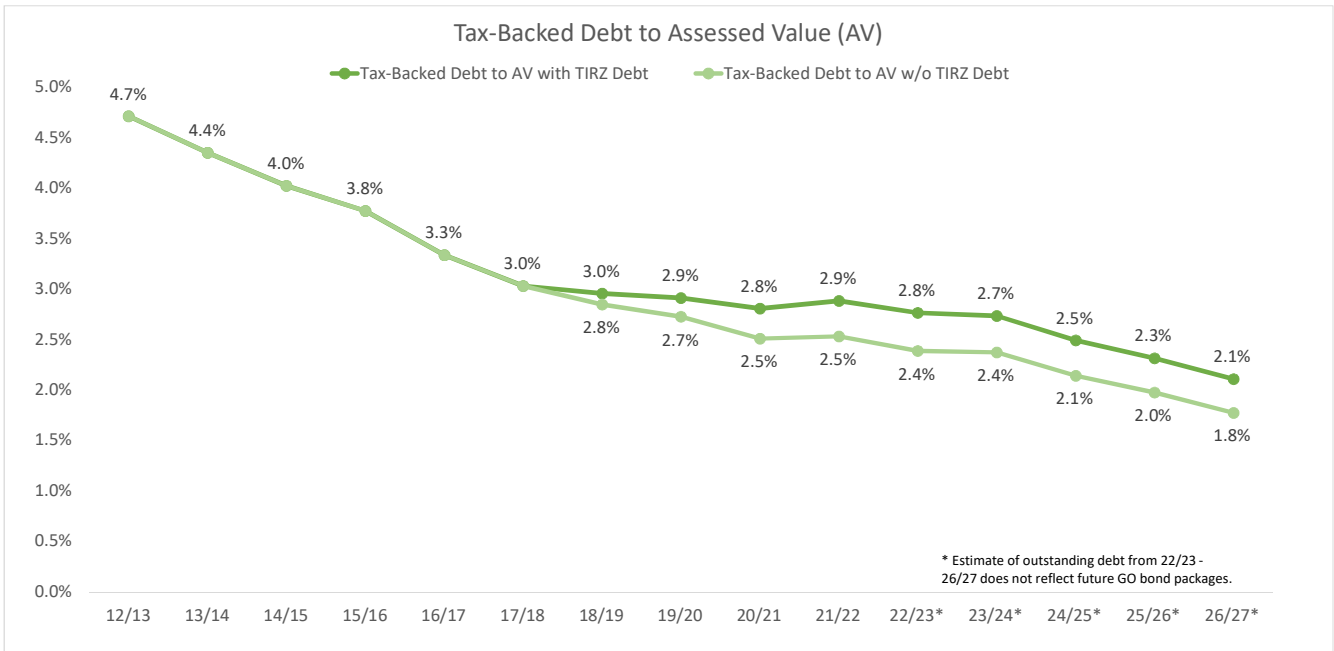
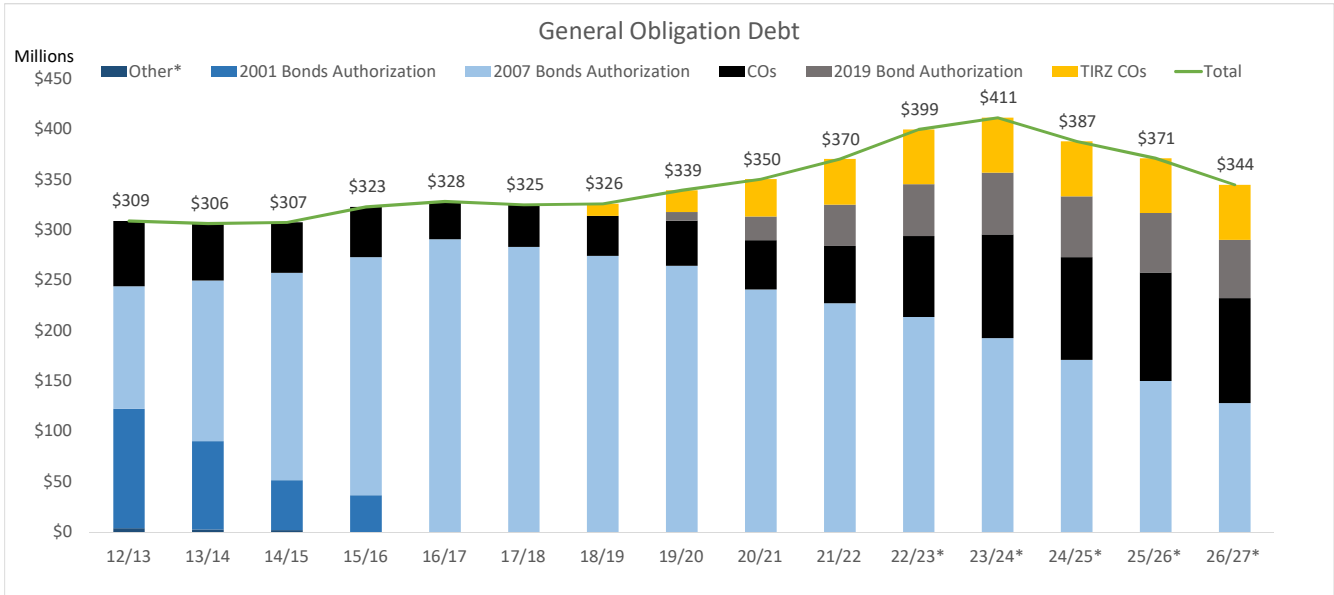
*Funds Committed represents the use of the prior fund balance plus non-tax rate generated revenue from other sources and is reflected in the tax revenue generated by the current debt rate.

Breakout of Property Tax Rate



Tax-Supported Debt with TIRZ to Taxable Assessed Valuation





**DEBT SERVICE FUND SUMMARY
IN-CITY MUNICIPAL UTILITY DISTRICT (MUD) DETAIL**

A Municipal Utility District (MUD) is a political subdivision of the State of Texas authorized by the Texas Commission of Environmental Quality (TCEQ) to provide water, sewage, drainage and other utility-related services within the MUD boundaries. The City collects property tax revenue (the City's normal property Tax Rate applicable to all City properties) for properties within each MUD then makes annual payments or "rebates" of a portion of the City's collection back to qualified MUDs within the City's boundaries. The rebates are considered a portion of the City's annual debt obligations to be paid by the debt service component of the tax rate.

Certain Municipal Utility Districts (MUDs) located within the City limits receive a property tax rebate from the City. The Districts that receive these rebates include Brazoria County MUDs 17, 18, 19, 23, 28, 34, 35 and 509. Most receive a 15 cent rebate, either in perpetuity until certain MUDs dissolve or until debt service tax rates change in certain ways outlined in the MUD agreements. However, amended Utility Agreements that went into effect on July 13, 2015 have resulted in the City reducing its rebates down to 10 cents for annexes to existing MUDs, or new Districts formed after that date. For example, the original Harris County MUD 509 annexed new land into its MUD in 2015 (Riverstone Ranch, Massey Lake, Afton Lake, Baker's Landing, and Barry Rose/Pearland Parkway) and receives a 10 cent rebate from these Harris-Brazoria MUD 509 areas instead of the 15 cents per \$100 of appraised values the older, original territory, solely located in Harris County receives. As of FY21, MUD 26 no longer receives a rebate.

MUDs 17, 18, 19 and 23 independently receive the 15 cent rebate in perpetuity, but the rebate will go away for each of these MUDs as each of these is dissolved. Alternatively, MUDs 34, 35 and original Harris County portion of MUD 509 are subject to a proportional attrition of the rebate if the debt service portion of their tax rate goes below 80 cents. Should the debt service portion of these MUDs' tax rates go below 65 cents, that MUD's rebate goes away entirely. This is the case with MUD 35 and MUD 26.

Brazoria County MUDs 34 and Harris County MUD 509 are all above 65 cents. These MUDs have kept their debt service portion of their tax rate at 66 cents in order to retain the City's rebate. They use this excess to call and pay off their own debt as opposed to lowering their tax rate. The rebate for MUD 28 does not take into consideration whether it is debt service or O&M, so if that District's overall tax rate decreases by 15 cents, the City is thereafter relieved of its obligation to make the annual payment.

MUD DESCRIPTION	TAX RATE	REBATE	FY 2021 ACTUAL	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
BRAZ/FT BEND MUD 1	0.8480	0.1500	2,066,351	2,064,819	2,158,686
MUD 17	0.3400	0.1500	820,757	838,776	875,238
MUD 18	0.2700	0.1500	727,454	703,783	720,718
MUD 19	0.3100	0.1500	874,697	892,575	924,241
MUD 23	0.4600	0.1500	411,006	439,277	469,405
MUD 28	0.8200	0.1500	968,937	1,008,449	1,070,352
MUD 34	0.7300	0.1500	821,014	804,107	840,587
MUD 509	0.8500	0.1500	426,000	537,299	704,703
TOTAL MUD REBATES			7,116,216	7,289,085	7,763,930

**DEBT SERVICE FUND
REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
200-000-000.3000.010	CURRENT TAXES - LEVY	37,867,922	38,905,515	38,127,405	\$44,425,343
200-000-000.3000.020	DELINQUENT TAXES	302,363	245,574	122,397	120,000
200-000-000.3000.030	PENALTY & INTEREST	204,213	199,623	226,590	230,000
*TAXES		38,374,500	39,350,712	38,476,392	44,775,343
200-000-000.3600.010	INTEREST INCOME	8,425	10,000	15,000	10,000
200-000-000.3800.270	MISCELLANEOUS -- U of H	755,469	737,205	735,449	692,979
200-150-900.3800.270	MISCELLANEOUS				
*MISCELLANEOUS		763,893	747,205	750,449	702,979
200-000-000.3900	FROM FUND 600	2,437,067	2,983,812	2,983,812	3,217,376
200-000-000.3900	FROM FUND 100	93,008	90,557	90,557	85,066
*GRANT, ISSUANCE, TRANSFER		2,530,075	3,074,369	3,074,369	3,302,442
200-000-000.4000.010	BOND PROCEEDS	27,220,000			
200-000-000.4000.020	PREM/DISCT ON BONDS	5,402,641			
*BOND PROCEEDS		32,622,641			
TOTAL		74,291,110	43,172,286	42,301,210	48,780,764

**DEBT SERVICE FUND
EXPENDITURES**

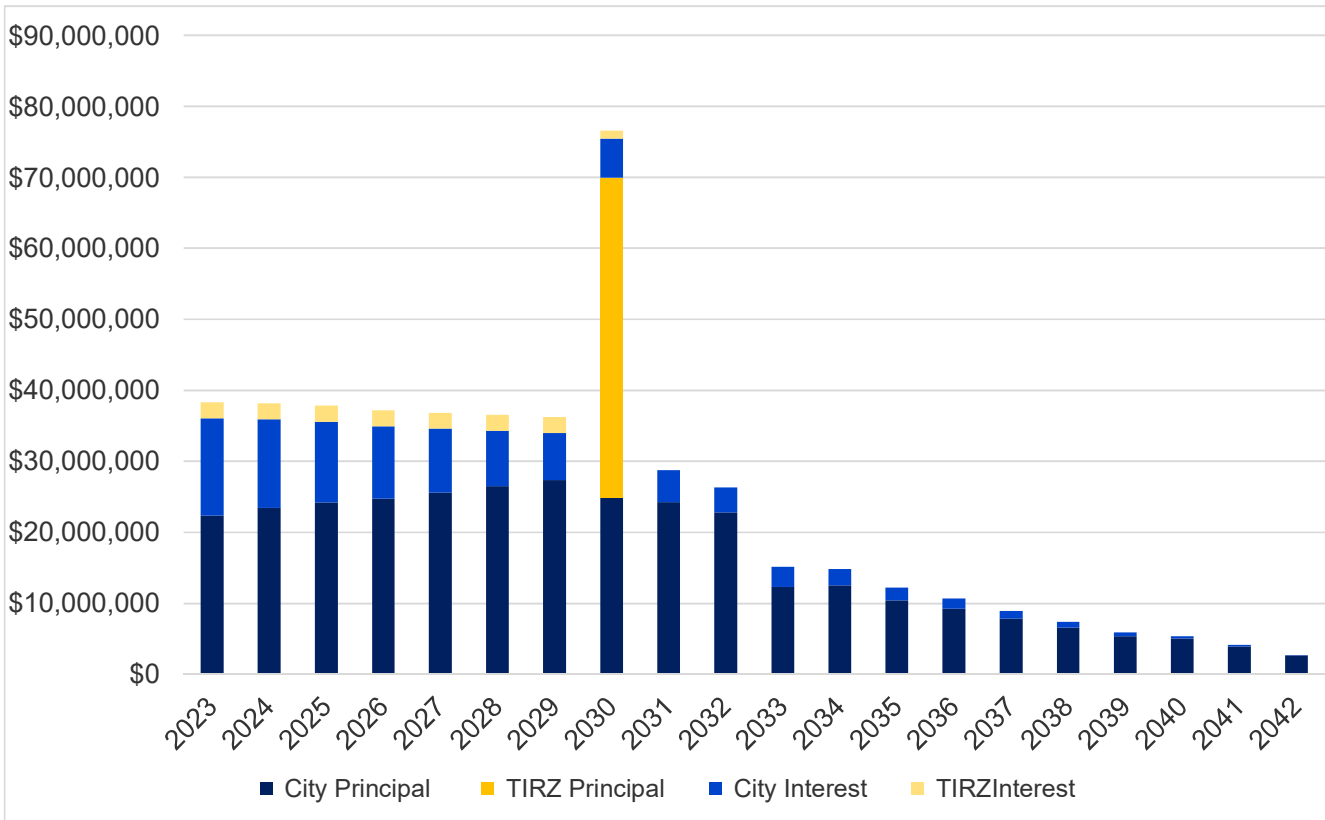
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
200-150-900.5890.010	ARBITRAGE FEES	19,200	60,000	60,000	60,000
*MISCELLANEOUS SERVICES		19,200	60,000	60,000	60,000
200-150-900.5500.010	BRAZ/FT BEND MUD 1	2,066,351	2,149,005	2,064,819	2,158,686
200-150-900.5500.020	MUD 17	820,757	854,009	838,776	875,238
200-150-900.5500.030	MUD 18	727,454	756,730	703,783	720,718
200-150-900.5500.040	MUD 19	874,697	902,095	892,575	924,241
200-150-900.5500.050	MUD 23	411,006	431,556	439,277	469,405
200-150-900.5500.060	MUD 26				
200-150-900.5500.070	MUD 28	968,937	1,029,891	1,008,449	1,070,352
200-150-900.5500.080	MUD 34	821,014	893,375	804,107	840,587
200-150-900.5500.090	MUD 35				
200-150-900.5500.095	MUD 509	426,000	575,099	537,299	704,703
*MUD REBATES		7,116,217	7,591,760	7,289,085	7,763,930
200-150-900.5800.010	PRINCIPAL	21,030,000	21,815,000	21,815,000	22,665,000
200-150-900.5850.010	INTEREST	14,392,289	14,929,004	14,929,004	16,108,045
200-150-900.5890.020	FISCAL AGENT FEES	21,750	30,000	30,000	30,000
200-150-900.5875.010	ISSUANCE COSTS	252,011			
200-150-900.5890.040	PAYMENT TO ESCROW AGENT	31,735,000			
200-150-900.5890.050	DEFEASANCE				
*BOND PAYMENT		67,431,050	36,774,004	36,774,004	38,803,045
TOTAL		74,566,467	44,425,764	44,123,089	46,626,975

**TAX SUPPORTED DEBT MATURITY SCHEDULE
AS OF 9/30/2023**

Fiscal Year	Principal	Interest	Total
2022-2023	22,335,000	15,980,794	38,315,794
2023-2024	23,445,000	14,725,805	38,170,805
2024-2025	24,230,000	13,610,168	37,840,168
2025-2026	24,730,000	12,449,643	37,179,643
2026-2027	25,615,000	11,249,943	36,864,943
2027-2028	26,505,000	10,046,177	36,551,177
2028-2029	27,395,000	8,863,999	36,258,999
2029-2030	69,940,000	6,615,252	76,555,252
2030-2031	24,290,000	4,474,486	28,764,486
2031-2032	22,820,000	3,523,006	26,343,006
2032-2033	12,330,000	2,802,288	15,132,288
2033-2034	12,530,000	2,302,406	14,832,406
2034-2035	10,400,000	1,841,509	12,241,509
2035-2036	9,250,000	1,438,569	10,688,569
2036-2037	7,835,000	1,081,556	8,916,556
2037-2038	6,595,000	785,250	7,380,250
2038-2039	5,375,000	555,750	5,930,750
2039-2040	5,025,000	359,700	5,384,700
2040-2041	3,960,000	186,000	4,146,000
2041-2042	2,670,000	53,400	2,723,400
TOTAL	367,275,000	112,945,699	480,220,699

Does not include new debt anticipated to be issued.

* Excluding portion pay with Enterprise Fund



Does not include new debt anticipated to be issued.

* Excluding portion pay with Enterprise Fund

TAX-SUPPORTED DEBT SERVICE SCHEDULE

DATE	DESCRIPTION	AMOUNT ISSUED	PRINCIPAL	INTEREST	PAYMENT TOTAL	AMOUNT OUTSTANDING AS OF 9/30/2023
3/1/2023	Series 2013 Permanent	9,315,000	340,000	140,634	480,634	
9/1/2023	Improvement Bonds			133,834	133,834	
	Fiscal Year Total		340,000	274,468	614,468	6,200,000
3/1/2023	Series 2013 Certificates	2,745,000	100,000	43,494	143,494	
9/1/2023	of Obligation			40,994	40,994	
	Fiscal Year Total		100,000	84,488	184,488	1,840,000
3/1/2023	Series 2014 Permanent Improvement	40,410,000	3,165,000	614,166	3,779,166	
9/1/2023	Refunding Bonds			535,041	535,041	
	Fiscal Year Total		3,165,000	1,149,206	4,314,206	24,395,000
3/1/2023	Series 2014 Certificates	4,625,000	230,000	46,909	276,909	
9/1/2023	of Obligation			43,459	43,459	
	Fiscal Year Total		230,000	90,369	320,369	2,550,000
3/1/2023	Series 2015 Permanent Improvement	47,165,000	4,010,000	776,184	4,786,184	
9/1/2023	Refunding Bonds			685,934	685,934	
	Fiscal Year Total		4,010,000	1,462,119	5,472,119	28,265,000
3/1/2023	Series 2015 Permanent Improvement	8,495,000	425,000	90,663	515,663	
9/1/2023	Bonds			85,350	85,350	
	Fiscal Year Total		425,000	176,013	601,013	5,095,000
3/1/2023	Series 2015 Certificates	4,860,000	245,000	51,800	296,800	
9/1/2023	of Obligation			48,738	48,738	
	Fiscal Year Total		245,000	100,538	345,538	2,915,000
3/1/2023	Series 2015A Permanent Improvement	10,210,000	535,000	78,613	613,613	
9/1/2023	Refunding Bonds			71,925	71,925	
	Fiscal Year Total		535,000	150,538	685,538	4,795,000
3/1/2023	Series 2016A Permanent Improvement	33,275,000	1,135,000	571,100	1,706,100	
9/1/2023	Refunding Bonds			542,725	542,725	
	Fiscal Year Total		1,135,000	1,113,825	2,248,825	26,445,000
3/1/2023	Series 2016 Certificates	13,995,000	700,000	132,925	832,925	
9/1/2023	of Obligation			125,925	125,925	
	Fiscal Year Total		700,000	258,850	958,850	9,095,000
3/1/2023	Series 2016B Permanent Improvement	29,840,000	2,675,000	409,750	3,084,750	
9/1/2023	Refunding Bonds			342,875	342,875	
	Fiscal Year Total		2,675,000	752,625	3,427,625	13,715,000
3/1/2023	Series 2017 Permanent Improvement	56,900,000	2,590,000	1,013,484	3,603,484	
9/1/2023	Refunding Bonds			948,734	948,734	
	Fiscal Year Total		2,590,000	1,962,219	4,552,219	45,025,000
3/1/2023	Series 2017 Certificates	6,205,000	300,000	83,150	383,150	
9/1/2023	of Obligation			78,650	78,650	
	Fiscal Year Total		300,000	161,800	461,800	4,350,000

TAX-SUPPORTED DEBT SERVICE SCHEDULE

DATE	DESCRIPTION	AMOUNT ISSUED			PAYMENT TOTAL	AMOUNT
			PRINCIPAL	INTEREST		OUTSTANDING AS OF 9/30/2023
3/1/2023	Series 2018 Permanent Improvement	7,440,000	370,000	128,300	498,300	
9/1/2023				120,900	120,900	
	Fiscal Year Total		370,000	249,200	619,200	5,580,000
3/1/2023	Series 2018 Certificates	7,085,000	355,000	122,150	477,150	
9/1/2023	of Obligation			115,050	115,050	
	Fiscal Year Total		355,000	237,200	592,200	5,310,000
3/1/2023	Series 2019 Permanent Improvement	15,755,000	595,000	332,450	927,450	
9/1/2023	Refunding Bonds			317,575	317,575	
	Fiscal Year Total		595,000	650,025	1,245,025	13,460,000
3/1/2023	Series 2019A Certificates of	4,465,000	225,000	70,225	295,225	
9/1/2023	Obligation			66,850	66,850	
	Fiscal Year Total		225,000	137,075	362,075	3,565,000
3/1/2023	Series 2019B Certificates of	11,980,000		299,500	299,500	
9/1/2023				299,500	299,500	
	Fiscal Year Total		0	599,000	599,000	11,980,000
3/1/2023	Series 2020 Permanent Improvement	15,310,000	765,000	302,375	1,067,375	
9/1/2023	Bonds			287,075	287,075	
	Fiscal Year Total		765,000	589,450	1,354,450	13,015,000
3/1/2023	Series 2020A Certificates of	8,540,000	425,000	168,550	593,550	
9/1/2023	Obligation			160,050	160,050	
	Fiscal Year Total		425,000	328,600	753,600	7,255,000
3/1/2023	Series 2020B Certificates of	9,575,000		239,375	239,375	
9/1/2023				239,375	239,375	
	Fiscal Year Total		0	478,750	478,750	9,575,000
3/1/2023	Series 2020 Permanent Improvement	30,240,000	2,860,000	686,825	3,546,825	
9/1/2023	Refunding Bonds			615,325	615,325	
	Fiscal Year Total		2,860,000	1,302,150	4,162,150	24,700,000
3/1/2023	Series 2021 Permanent Improvement	14,905,000	280,000	287,225	567,225	
9/1/2023				284,425	284,425	
	Fiscal Year Total		280,000	571,650	851,650	14,360,000
3/1/2023	Series 2021A Certificates of	7,010,000	170,000	144,100	314,100	
9/1/2023	Obligation			142,400	142,400	
	Fiscal Year Total		170,000	286,500	456,500	6,680,000
3/1/2023	Series 2021B Certificates of	15,605,000	0	390,125	390,125	
9/1/2023	Obligation			390,125	390,125	
	Fiscal Year Total		0	780,250	780,250	15,605,000
3/1/2023	Series 2022 Permanent Improvement	23,530,000	110,000	668,739	778,739	
9/1/2023				544,400	544,400	
	Fiscal Year Total		110,000	1,213,139	1,323,139	23,420,000

TAX-SUPPORTED DEBT SERVICE SCHEDULE

DATE	DESCRIPTION	AMOUNT ISSUED	PRINCIPAL	INTEREST	PAYMENT TOTAL	AMOUNT OUTSTANDING AS OF 9/30/2023
3/1/2023	Series 2022A Certificates of	10,295,000	60,000	280,989	340,989	
9/1/2023	Obligation			228,400	228,400	
	Fiscal Year Total		60,000	509,389	569,389	10,235,000
3/1/2023	Series 2022B Certificates of	7,895,000	0	241,236	241,236	
9/1/2023	Obligation			197,375	197,375	
	Fiscal Year Total		0	438,611	438,611	7,895,000
Less the pro-rata share of Series 2012 Refunding Bonds Debt paid from Water and Sewer System Revenue						
3/1/2023	Series 2020 Permanent Improvement	5,205,000	330,000	67,750	397,750	
9/1/2023	Refunding Bonds			59,500	59,500	
	Fiscal Year Total		330,000	127,250	457,250	2,380,000
	TOTAL	452,465,000	22,335,000	15,980,794	38,315,794	344,940,000

Does not include new debt anticipated to be issued.

**GENERAL FUND
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE**

OVERVIEW

The General Fund provides the financing for all of the City of Pearland's basic services except water, sewer and solid waste, which is accounted for through the Water & Sewer and Solid Waste Funds. The principal sources of revenue include property taxes, sales taxes, franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures are comprised of five major functional areas: Public Works, Public Safety, General Government, Community Services, and Parks and Recreation. Public Safety provides all emergency services to the citizens of Pearland and accounts for 62.8% of total operating expenditures (excluding transfers). General Government includes departments such as City Council, City Manager, Finance, Legal, and Human Resources. Expenditures include all personnel costs for 618.4 full-time positions and 134 part-time positions including utilities, fuel, park and right-of-way maintenance, and street lighting, just to name a few.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Property Taxes	\$ 28,319,667	\$ 31,109,155	\$ 30,442,547	\$ 37,025,506
Sales & Use Taxes	26,138,991	24,867,810	29,030,796	30,119,451
Franchise Fees	6,719,483	6,375,698	6,444,298	6,737,279
Licenses & Permits	4,285,586	4,398,520	4,666,429	4,656,527
Fines & Forfeitures	1,754,718	2,461,382	2,173,514	1,977,043
Charges For Service	19,400,331	20,190,612	22,043,290	20,974,892
Miscellaneous	1,026,298	757,601	583,940	1,052,151
Other Financing Sources	177,135			
Transfers In	6,261,713	9,441,314	9,616,314	6,947,699
TOTAL REVENUES	94,083,921	99,602,092	105,001,128	109,490,548
EXPENDITURES				
General Government	12,227,128	14,622,619	14,243,462	9,318,112
Public Safety	51,453,884	55,546,327	59,731,313	65,145,981
Community Services	4,098,948	4,507,149	4,625,896	5,465,884
Public Works	11,369,558	13,648,806	14,710,936	15,472,967
Parks & Recreation	6,274,103	7,459,093	7,386,075	8,312,126
SUBTOTAL EXPENDITURES	85,423,621	95,783,994	100,697,682	103,715,070
Transfers Out	5,146,709	3,788,070	6,286,802	6,540,478
TOTAL EXPENDITURES	90,570,329	99,572,064	106,984,484	110,255,548
REV OVER/(UNDER) EXP	3,513,592	30,028	(1,983,356)	(765,000)
BEGINNING FUND BALANCE	29,076,297	19,161,386	32,524,401	30,541,045
ENDING FUND BALANCE	\$ 32,524,401	\$ 19,191,414	\$ 30,541,045	\$ 29,776,045
Policy - 2 months Recurring Oper.	15,095,055	16,595,344		
Fund Balance Over Two-Month Policy	17,429,346	2,596,070		
New FY22 Policy - 3 months Recurring Oper.			26,379,736	27,186,300
Fund Balance Over Three-Month Policy			4,161,310	2,589,746

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

OVERVIEW – FUND BALANCE

The City anticipates ending FY 2022 on September 30, 2022, with a fund balance of \$30,541,045, \$4,161,310 over the three-month fund balance policy. The proposed FY 2023 fund balance is budgeted to decrease to \$29,776,045. This is over the new three-month policy by \$2,589,746.

REVENUES

Revenues in FY 2023 are anticipated to exceed those in 2022 in several categories. Overall, the increase in total revenues from FY 2022 amended is 4.3%. Property tax, sales tax and charges for services are the three major revenue sources for the City.

Property Tax revenues increased in 2023 by 21.6% over FY 22 year-end amended revenue. FY 2023 sales tax revenue is projected to grow at 3.75%. All other revenue sources have minor changes.

Total Revenues

FY 2023 Proposed	\$109,490,548	
FY 2022 Amended	<u>\$105,001,128</u>	
Increase / (Decrease)	\$ 4,489,420	4.3% increase

EXPENDITURES

Fiscal year 2023 total expenditures are \$110,255,548, 3% higher than the FY 2022 amended budget. Salaries and Benefits remain the major expenditure for FY 23, at 65.3% of the total General Fund budget. This is a increase of 1.7% percentage points over FY 2022 amended.

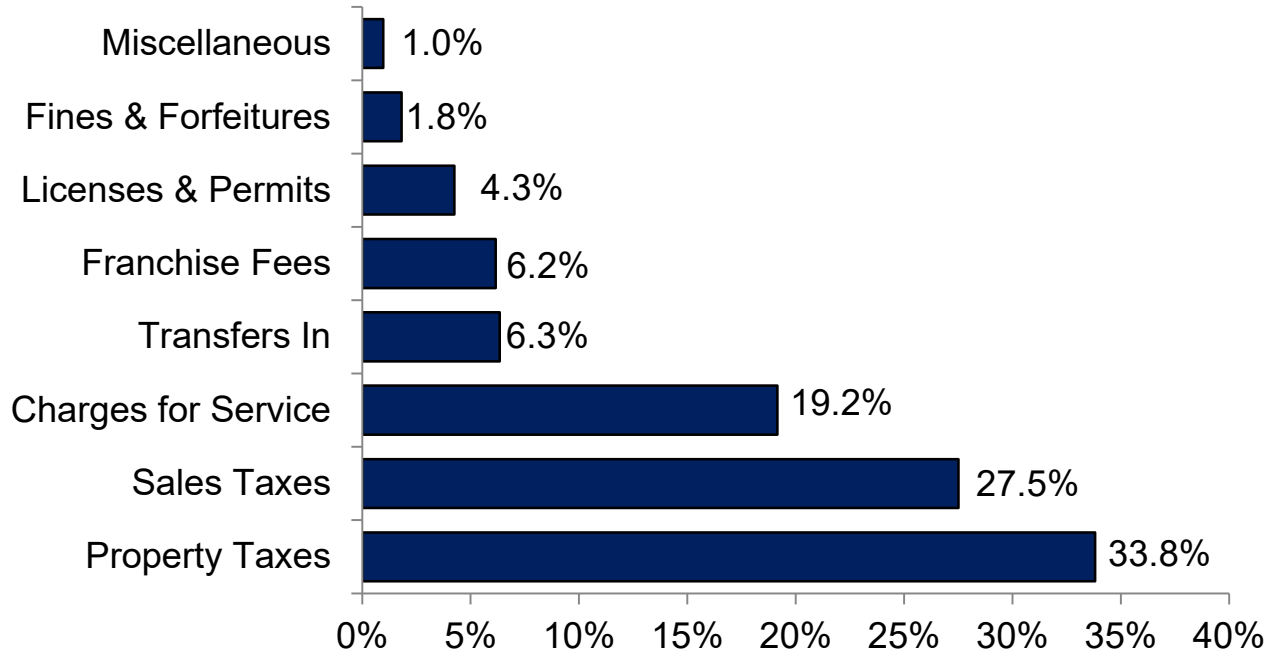
Major changes in the General Fund are described in the Budget Overview section. This includes an effective 5.5% salary adjustment for staff, and the implementation of two new internal service funds.

Total Expenditures

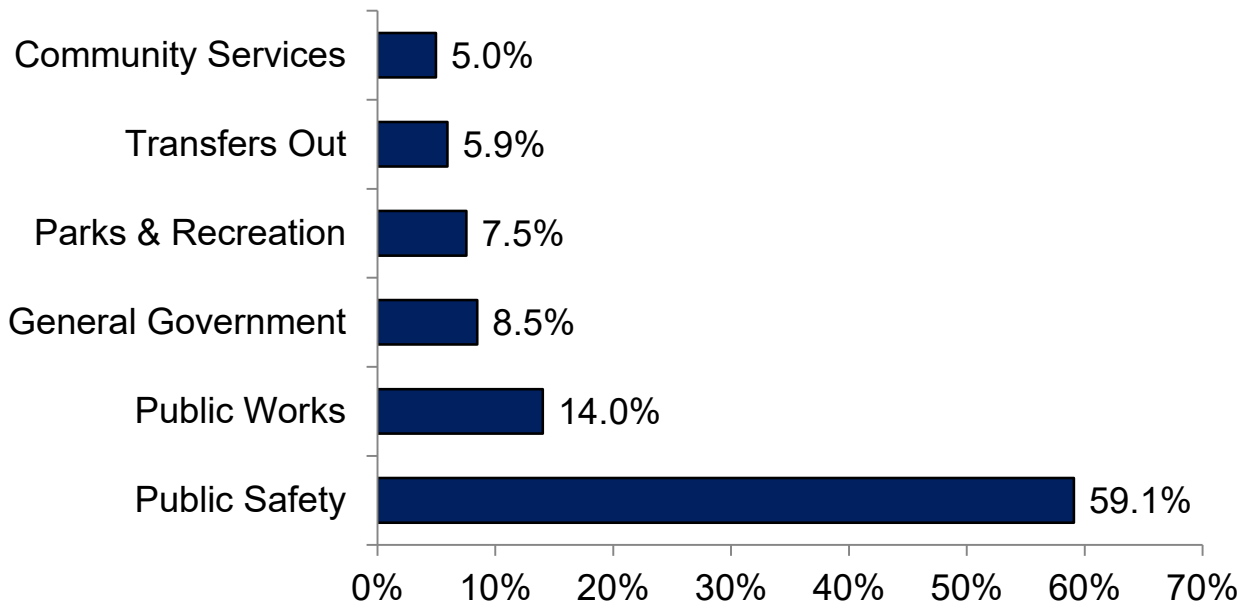
FY 2023 Proposed	\$110,255,548	
FY 2022 Amended	<u>\$106,984,484</u>	
Increase / (Decrease)	\$ 3,271,064	3.0% increase

GENERAL FUND SUMMARY

Total Revenues \$109.5M



Total Expenditures - \$110.3M By Function/Department



GENERAL FUND REVENUES

ACCOUNT NUMBER	REVENUE CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
100-000-000.3000.010	Current Taxes	\$ 27,851,715	\$ 30,709,155	\$ 30,094,972	\$ 36,681,811
100-000-000.3000.020	Delinquent Taxes	\$ 189,303	\$ 150,000	\$ 74,762	76,257
100-000-000.3000.030	Penalty & Interest	149,829	140,000	158,992	145,990
100-000-000.3000.040	In Lieu Of Property Taxes	128,820	110,000	113,821	121,448
*PROPERTY TAXES		28,319,667	31,109,155	30,442,547	37,025,506
100-000-000.3100.010	Sales Taxes	25,755,729	24,567,879	28,589,371	29,661,473
100-000-000.3100.030	Mix Drink Taxes	383,262	299,931	441,425	457,978
*SALES & USE TAXES		26,138,991	24,867,810	29,030,796	30,119,451
100-000-000.3200.010	Gas Company	303,655	332,809	345,176	355,531
100-000-000.3200.020	Electric Company	3,508,290	3,600,000	3,573,743	3,680,955
100-000-000.3200.030	Telephone Company	107,483	40,000	40,000	70,500
100-000-000.3200.040	Cable/Video Television	782,909	734,693	749,387	719,412
100-000-000.3200.050	Sanitation Residential	2,017,146	1,668,196	1,735,992	1,910,881
*FRANCHISE FEES		6,719,483	6,375,698	6,444,298	6,737,279
100-200-225.3300.130	Alarm Permit	16,685	23,000	17,000	17,000
100-200-250.3325.050	Animal License	17,120	23,506		
100-205-260.3375.010	Fire Alarm	5,020	7,989	7,989	9,659
100-205-260.3375.020	Fire Protection	1,062	1,800	3,557	2,831
100-205-260.3375.030	Fire Sprinkler	14,293	13,000	13,000	13,080
100-205-260.3375.040	Fire Sprinkler-Alteration	60	545	545	274
100-410-415.3300.010	Business Building Permit	350,785	500,138	529,385	575,052
100-410-415.3300.020	Business Bp Plan & Zone Adjustment	60,915	51,082	51,082	53,654
100-410-415.3300.030	Platting Fees	76,670	89,418	89,418	88,253
100-410-415.3300.040	Beer Permits	40,165	21,629	30,594	27,917
100-410-415.3300.050	Moving Permits	3,260	3,455	3,455	3,342
100-410-415.3300.060	Peddlers & Solicitors	565	5,368	1,400	2,957
100-410-415.3300.070	Health Certificate Fees	158,079	160,212	154,475	158,634
100-410-415.3300.080	Wrecker Permits	5,400	4,033	5,000	5,103
100-410-415.3300.090	Bldg Plan Check Fee	873,299	1,004,242	1,004,242	991,707
100-410-415.3300.100	Occupancy Permit	286,850	235,000	432,340	408,316
100-410-415.3300.110	Demolition Permit	1,140	1,140	1,320	1,154
100-410-415.3300.120	Building Site Work Permit	23,678	36,757	41,209	42,879
100-410-415.3300.160	Sign Permit	28,662	20,187	20,187	21,068
100-410-415.3300.170	Ambulance Permit	5,000	5,985	5,985	5,607
100-410-415.3300.180	Taxi Cab Permit	1,600	1,600	1,600	1,600
100-410-415.3300.190	Temporary Structures				
100-410-415.3300.200	Recordation & Courier Fee	6,130	5,242	5,242	5,500
100-410-415.3300.210	Business Permits Miscellaneous	1,500	125	125	1,576
100-410-415.3300.220	Business Electrical Permit	73,023	60,000	90,000	100,000
100-410-415.3300.230	Business Plumbing & Gas Permit	28,533	23,464	30,013	25,198
100-410-415.3300.240	Business Mechanical Permit	28,978	25,107	23,819	25,216
100-410-415.3300.260	Business Precious Metal Dealer				
100-410-415.3325.010	Non Business/Building Permit	1,094,376	1,106,417	1,054,486	1,093,796
100-410-415.3325.030	Garage Sale Permit	26,520	32,125	28,859	29,720
100-410-415.3325.070	Foster Home Inspection				
100-410-415.3325.080	Mowing Lien				
100-410-415.3325.220	Non-Business Electrical Permit	286,492	235,000	258,574	238,085
100-410-415.3325.230	Non-Business Plumbing & Gas Permit	294,616	245,592	280,000	253,580
100-410-415.3325.240	Non-Business Mechanical Permit	157,796	186,162	102,476	102,000
100-410-415.3325.250	Permits Processing Fee	222,946	196,843	262,455	242,700
100-410-415.3350.040	Reinspect/Inspect License	47,400	32,867	61,937	41,912
100-410-415.3375.050	Fireworks		16	16	8
100-410-415.3375.060	Irrigation		16,037		16,037

GENERAL FUND REVENUES

ACCOUNT NUMBER	REVENUE CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
100-410-415.3375.080	Dirt Grading Permit	813	1,669	1,669	1,546
100-410-415.3375.085	Right-of-Way	28,056		35,000	31,528
100-410-415.3375.090	Ambulance Permit App. Fee	18,100	21,768	17,975	18,038
*LICENSES & PERMITS		4,285,586	4,398,520	4,666,429	4,656,527
100-405-100.3400.010	Fines & Forfeitures	1,653,683	2,352,000	2,079,338	1,884,000
100-405-100.3400.020	Child Safety	16,483	23,782	9,500	9,600
100-405-100.3400.030	Child Safety-Harris Co.	5,775	5,460	5,460	5,689
100-405-100.3400.040	Commercial Carrier Fines	17,550	26,622	18,193	22,288
100-405-100.3400.070	Time Efficiency	(1,550)	(7,505)		(7,505)
100-405-100.3400.080	Animal Cruelty	0	0	0	0
100-405-100.3400.090	Omnibase	6,965	8,297	8,297	7,907
100-405-100.3400.100	Service Fee Recoup	55,155	50,321	50,321	52,761
100-405-100.3400.120	Code Enforcement Fines	0	0	0	0
100-405-100.3400.130	Bond Forfeitures	456	2,080	2,080	2,080
100-405-100.3400.140	Teen Court		325	325	223
100-405-100.3400.150	Expungement	200			
*FINES & FORFEITURES		1,754,718	2,461,382	2,173,514	1,977,043
100-130-100.3500.050	Tirz Administration Fees	12,668,546	13,097,255	12,689,880	13,171,440
100-200-200.3500.180	Arrest Fees	2,051	4,500	1,000	2,100
100-200-200.3500.190	Clearance Letter Fee	205	302	302	302
100-200-200.3500.200	Subpoena	66	64	100	50
100-200-200.3500.210	Offense Report Copies		10	10	10
100-200-200.3500.220	Accident Report Copies	5,520	8,074	4,668	3,500
100-200-200.3500.530	Tcleose Funds				
100-200-225.3500.170	False Alarm Fee	48,825	59,309	52,000	52,000
100-200-230.3500.280	Police Training Tuition				
100-200-230.3500.290	Police Training Recycling				
100-200-235.3500.240	Sro Equipment				
100-200-235.3500.250	Sro Personnel	1,162,500	1,200,000	1,200,000	1,250,000
100-200-250.3500.010	Animal Shelter	36,962	38,949	38,949	40,250
100-205-260.3500	Medicare Ambulance Reimbursement				
100-205-260.3500.140	Ambulance Service Fee	2,412,603	2,442,876	2,850,888	2,932,500
100-205-260.3500.145	Ambulance Service Cost Settlement	473,301	468,802	2,212,534	468,802
100-205-260.3500.150	Mud Fire/Ems Collections	245,507	171,854	248,000	250,000
100-205-260.3500.160	Spa - Fire/Ems	109,147	108,000	108,000	110,000
100-205-260.3500.165	Esd Fire/Ems	968,916	859,054	1,075,770	1,100,000
100-205-260.3500.170	False Alarm Fee				
100-205-260.3500.260	Non Emerg Ambulance Transport		500	500	1
100-205-260.3500.270	Non-Emergency Ems Service	150	1,150	1,150	980
100-205-265.3500.075	Fire After Hours Inspection Fee	1,440	2,000	1,000	750
100-300-305.3500.080	Traffic Impact Analysis	3,000	3,500	3,500	5,667
100-300-340.3500.300	Engineering Inspect Fee	153,760	124,868	175,000	164,380
100-410-415.3500.070	Permits Inspection Fee	18,755	31,942	16,615	17,685
100-410-420.3500.230	Other Copies				
100-500-100.3500.020	Facility Rentals	2,000		1,850	
100-500-100.3500.030	Facility Rental - Uh				
100-500-510.3500.092	Adult Programs	5,342			
100-500-510.3500.093	Service Camp	111,379	175,000	151,089	131,234
100-500-510.3500.094	Youth Development	826	3,000	5,000	20,365
100-500-510.3500.096	Adult Fitness	3,693			
100-500-510.3500.120	Recreation Center	(83)			
100-500-510.3500.125	Hickory Slough Sports Complex				
100-500-510.3500.130	Memberships	(385)			
100-500-510.3500.135	Discounts	(3,145)		(317)	

GENERAL FUND REVENUES

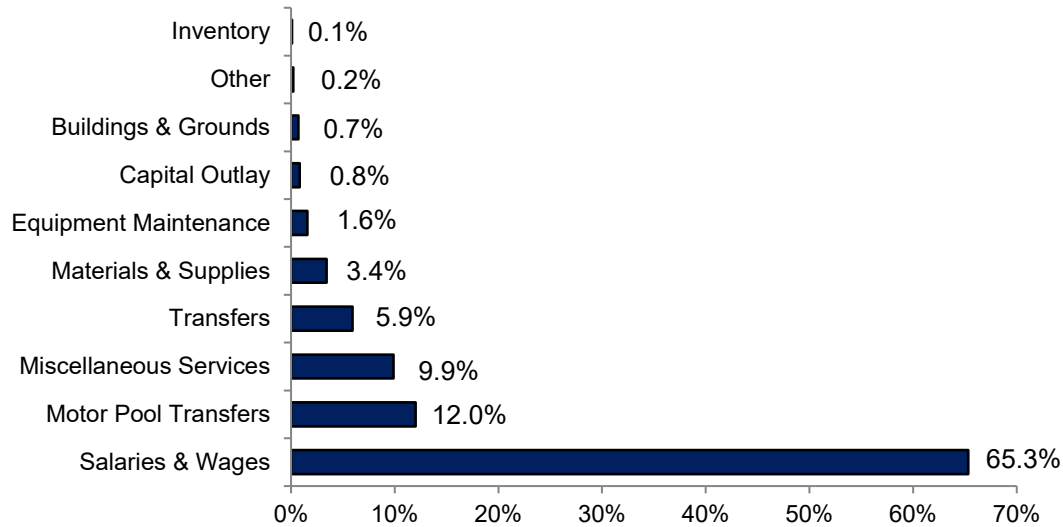
ACCOUNT NUMBER	REVENUE CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
100-500-520.3500.020	Facility Rentals	121,926	95,000	119,500	120,713
100-500-520.3500.021	Hickory Slough Park Rsa Fees	30,620	2,000	2,040	2,040
100-500-520.3500.022	Centennial Park Rsa Fees			9,410	9,410
100-500-520.3500.040	Miscellaneous				
100-500-520.3500.095	Adaptive Programs				
100-500-520.3500.103	Athletic Programs	11,880	8,700	15,000	15,450
100-500-520.3500.104	Athletic Leagues	1,683	28,010	31,500	32,445
100-500-520.3500.135	Charges for Service Discounts				
100-500-525.3500.020	Facility Rentals	6,150	12,000	8,000	8,240
100-500-525.3500.060	Special Event Permit Fees		500	500	500
100-500-525.3500.090	Events & Programs	8,962	31,075	18,499	19,054
100-500-530.3500.040	Miscellaneous			2,460	2,534
100-500-530.3500.090	Events & Programs	681	3,500	5,736	5,908
100-500-530.3500.091	Senior Socials & Field Trips		2,000	2,695	2,776
100-500-530.3500.130	Memberships	8,406	15,000	7,991	8,231
100-500-530.3500.135	Service Discounts			(70)	
100-500-535.3500.020	Facility Rentals	48,067	56,000	54,000	55,620
100-500-535.3500.040	Miscellaneous				
100-500-535.3500.090	Events & Programs	3,945	6,000	18,000	10,000
100-500-535.3500.100	Swimming Pool				
100-500-535.3500.105	Swim Lessons	14,529	38,500	38,909	40,076
100-500-535.3500.110	Natatorium	41,377		15,000	15,450
100-500-535.3500.135	Charges for Service Discounts	(23)		(37)	
100-500-535.3500.580	Janitorial Services	2,915	5,000	4,320	4,450
100-500-550.3500.020	Facility Rentals	30	1,000	500	515
100-500-550.3500.090	Events & Programs	6,609	9,558	8,000	8,240
100-500-550.3500.101	Field Trips	3,020	1,900	156	161
100-500-550.3500.102	Outdoor Recreation Programs	597	1,910	2,349	2,419
100-500-550.3500.135	Charges for Service Discounts	(736)			
100-500-555.3500.015	Equipment Rental				6,000
100-500-555.3500.020	Facility Rentals	6,353	65,000	49,500	50,985
100-500-555.3500.040	Miscellaneous	105,423		365	376
100-500-555.3500.092	Adult Programs		10,000	10,000	10,300
100-500-555.3500.096	Adult Fitness		2,000	4,334	18,464
100-500-555.3500.115	Pavilion Rentals	14,010	20,000	15,000	15,450
100-500-555.3500.130	Memberships	467,903	960,000	610,000	628,300
100-500-555.3500.131	Facility Admissions	65,919	75,000	144,000	148,320
100-500-555.3500.135	Service Discounts	(2,775)	(67,200)	(2,000)	
100-500-555.3500.580	Janitorial Services	1,980	7,150	10,145	10,449
*CHARGES FOR SERVICE		19,400,331	20,190,612	22,043,290	20,974,892
100-000-000.3600.010	Interest Earnings	40,891	48,000	48,000	506,532
100-000-000.3600.040	Unrealized Gain/Loss	(18,570)			
*INVESTMENT EARNINGS		22,321	48,000	48,000	506,532
100-000-000.3700.010	Federal Grants	493,985			
100-000-000.3720	Local Grants	56,155			
100-000-000.3800.125	Texas Dept Of Transportation				
100-000-000.3850	Interfund reimbursement				
*INTERGOVERNMENTAL		550,140			
100-000-000.3800.060	Building Rent	14,313	16,498	16,498	15,594
100-000-000.3800.080	Phone & Fax Reimbursement	12,920	11,000	11,000	10,584
100-000-000.3800.090	Street Light		25,000	25,000	25,000
100-000-000.3800.130	Other Xerox Copies	3,440	6,753	6,753	6,932
100-000-000.3800.140	Sale Of Property	60,680	3,000	3,000	3,000

GENERAL FUND REVENUES

ACCOUNT NUMBER	REVENUE CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
100-000-000.3800.240	Insurance Reimbursements				
100-000-000.3800.270	Miscellaneous	338,538	560,690	400,000	400,000
100-000-000.3800.330	Storm Sewer Outfall Parkside				
100-000-000.3800.370	Fema Reimbursement				
100-120-100.3800.360	Vending Machines	1,524	4,000	4,000	6,100
100-130-100.3800.150	Miscellaneous Cash Over/Short	(50,061)		(28,519)	
100-130-100.3800.160	Miscellaneous Nsf Fees	50	100	101	100
100-140-100.3800.270	Miscellaneous Miscellaeous		10,000	10,000	
100-200-200.3800.320	Public Safety	260	2,500	17,000	2,500
100-200-215.3800.320	Public Safety	1,799			
100-200-225.3800.070	Victims Program		2,842	1,000	2,842
100-200-245.3800.180	Jail Phone	2,114	2,250	2,250	2,400
100-205-260.3800.270	Fire Miscellaneous				
100-405-100.3800.150	Court Cash Over/Short	38		2	
100-405-100.3800.155	Court Bonds	50,551	47,244	53,653	55,263
100-410-415.3800.110	Waiver Of Encroachment	1,500	2,262	3,500	2,400
100-410-415.3800.220	Suspense Revenue				
100-410-415.3800.230	Sign Revenue	14,430	15,000	10,000	12,215
100-500-100.3800.100	Recycle	716			
100-500-100.3800.150	Parks Cash Over/Short	10		20	
100-500-100.3800.340	Parks & Rec Admin Misc.				
100-500-510.3800.270	Recreation Misc.				
100-500-540.3800.220	Suspense Revenue				
100-500-545.3800.340	Recycling Misc.	964		220	227
100-500-555.3800.150	Rec Op Cash Over/Short	51	462	462	462
*MISCELLANEOUS		453,837	709,601	535,940	545,619
100-000-000.4000.040	Long Term Debt Capital Lease Proceeds	177,135			
*OTHER FINANCING SOURCES		177,135			
100-000-000.3900	Transfers In	6,261,713	9,441,314	9,616,314	6,947,699
*GRANT, ISSUANCE, TRANSFER		6,261,713	9,441,314	9,616,314	6,947,699
TOTAL		\$ 94,083,921	\$ 99,602,092	\$ 105,001,128	\$ 109,490,548

**GENERAL FUND EXPENDITURE SUMMARY
(All Departments)**

General Fund Expenditures by Type



BY CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
Salaries & Wages	\$ 64,836,474	\$ 71,050,201	\$ 70,798,032	\$ 72,031,751
Materials & Supplies	2,373,636	3,101,108	3,664,224	3,768,058
Buildings & Grounds	1,292,846	1,765,597	2,062,335	782,158
Equipment Repair & Maintenance	3,305,889	3,468,429	4,794,047	1,738,043
Miscellaneous Services	9,790,023	10,765,923	11,743,217	10,905,630
Other Charges	10,876	222,800	129,543	222,800
Inventory	447,649	537,229	629,123	95,716
Capital Outlay	275,565	682,719	1,236,173	928,030
Internal Service Fund Transfers	3,090,662	4,189,988	5,640,988	13,242,884
SUB-TOTAL	85,423,619	95,783,994	100,697,682	103,715,070
Transfers	5,146,709	3,788,070	6,286,802	6,540,478
TOTAL	\$ 90,570,329	\$ 99,572,064	\$ 106,984,484	\$ 110,255,548

General Government

Mayor & City Council



Legal

City Manager

Finance

Human Resources

Deputy City Manager

Information Technology

Assistant City Manager

City Secretary

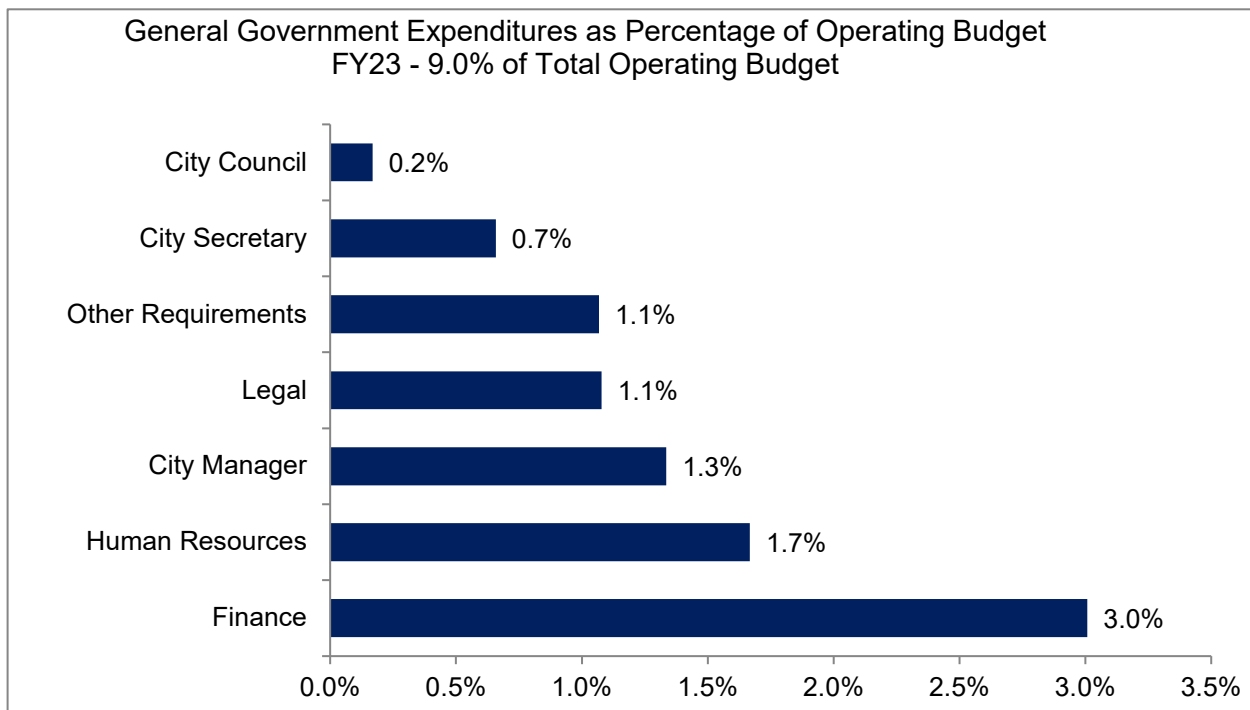
GENERAL GOVERNMENT EXPENDITURE SUMMARY

EXPENDITURES BY DEPT / DIVISION	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
City Council	\$ 172,693	\$ 169,866	\$ 149,363	\$ 175,129
City Manager	1,139,610	1,176,616	1,278,221	1,384,958
Legal	938,994	1,083,771	1,084,477	1,118,516
City Secretary	628,131	692,264	659,799	682,304
Human Resources	1,521,301	1,563,637	1,565,245	1,729,344
Finance	2,545,372	2,793,563	2,863,972	3,119,978
Information Technology**	3,970,770	4,250,081	5,222,522	
Other Requirements*	1,310,257	2,892,821	1,419,863	1,107,883
GENERAL GOVERNMENT TOTAL	\$ 12,227,128	\$ 14,622,619	\$ 14,243,462	\$ 9,318,112

*Expenditures listed here for Other Requirements do not include transfers.

**Moved to IT Fund.

EXPENDITURES BY CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
Salaries & Wages	\$ 6,862,587	\$ 8,642,563	\$ 7,123,876	\$ 5,899,769
Materials & Supplies	160,447	227,734	244,159	170,079
Equipment Repair & Maintenance	2,344,839	2,386,923	3,235,207	310,800
Miscellaneous Services	2,462,665	2,657,570	2,931,955	2,454,975
Other Charges	10,650	221,800	128,843	221,800
Inventory	384,134	477,700	571,093	
Capital Outlay				
Internal Service Fund Transfers	1,805	8,329	8,329	260,689
GENERAL GOVERNMENT TOTAL	\$ 12,227,128	\$ 14,622,619	\$ 14,243,462	\$ 9,318,112



Public Safety

Assistant City Manager



Fire

Administration

Health Code Enforcement

Marshal

Operations

Office of Emergency Management

Police

Administration

Animal Services

Commercial Motor Vehicle

Communications/Records

Community Services

Investigations

Jail

Patrol

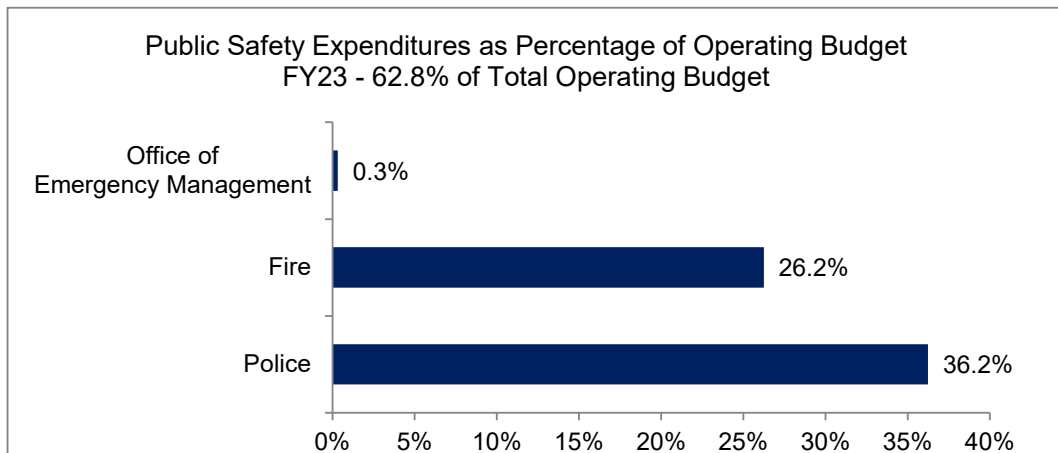
Training

School Resource Officer

**PUBLIC SAFETY
EXPENDITURE SUMMARY**

EXPENDITURES BY DEPT / DIVISION	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
Police Administration	\$ 2,519,104	\$ 2,469,723	\$ 2,502,589	\$ 4,673,712
Patrol	17,303,755	17,388,057	17,580,106	18,962,597
Commercial Vehicle Enforcement	262,191	351,815	367,097	339,088
Investigations	3,862,558	4,158,950	4,165,478	4,357,369
Community Service	1,224,461	1,362,076	1,625,587	1,748,845
Training	282,716	383,834	413,227	404,062
School Resource Officers (SRO)	1,499,676	1,454,348	1,460,529	1,617,984
Communications & Records	2,411,305	2,659,225	2,396,265	2,926,688
Jail	1,169,688	1,252,004	1,249,589	1,326,853
Animal Services	856,092	1,040,947	986,876	1,234,292
POLICE TOTAL	31,391,547	32,520,979	32,747,343	37,591,490
Fire Administration	1,682,166	1,347,078	1,327,260	2,407,957
Fire Training	9,895	673,794	578,354	688,357
Fire Operations	16,632,736	19,142,795	23,227,957	22,346,211
Fire Marshal	835,649	874,690	782,853	963,682
Health/Code Enforcement	623,137	688,161	715,028	818,417
FIRE TOTAL	19,783,582	22,726,518	26,631,452	27,224,624
Office of Emergency Management	278,755	298,830	352,518	329,867
CITY MANAGER TOTAL	278,755	298,830	352,518	329,867
PUBLIC SAFETY TOTAL	\$ 51,453,884	\$ 55,546,327	\$ 59,731,313	\$ 65,145,981

EXPENDITURES BY CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
Salaries & Wages	\$ 44,901,623	\$ 47,720,556	\$ 49,420,498	\$ 51,505,935
Materials & Supplies	1,274,980	1,565,147	1,992,697	2,088,955
Equipment Repair & Maintenance	741,730	855,950	886,105	1,199,305
Building and Grounds	11,684	34,990	38,559	41,000
Miscellaneous Services	1,878,967	2,143,991	2,259,372	2,332,802
Inventory	35,490	55,730	52,112	89,480
Capital Outlay	77,270	265,245	756,252	832,330
Internal Service Fund Transfers	2,532,140	2,904,718	4,325,718	7,056,174
PUBLIC SAFETY TOTAL	\$ 51,453,884	\$ 55,546,327	\$ 59,731,313	\$ 65,145,981



Community Services

Mayor & City Council

 **Municipal Court Judge**
City Manager

Communications

Community Development

Administration

Development Services

Permits & Inspections

Planning

Deputy City Manager

Library

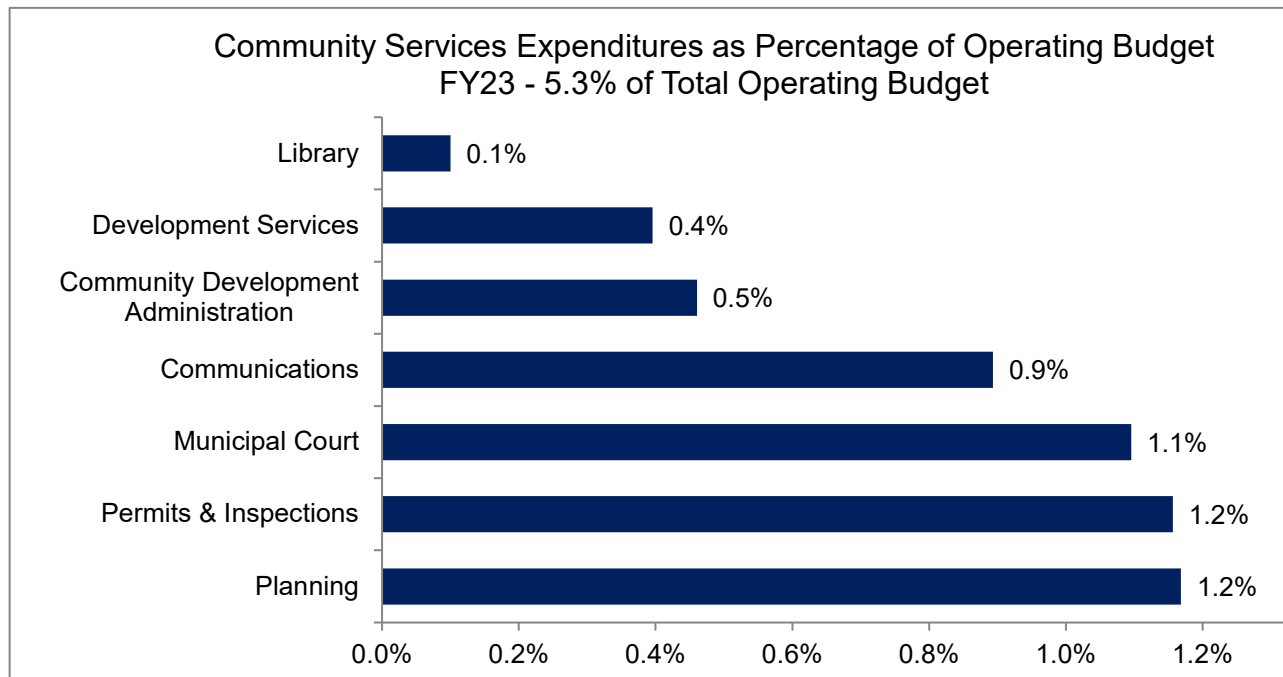
Assistant City Manager

Municipal Court

**COMMUNITY SERVICES
EXPENDITURE SUMMARY**

EXPENDITURES BY DEPT / DIVISION	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
Community Development				
Community Development Administration	\$ 244,057	\$ 248,987	\$ 264,653	\$ 477,529
Permits & Inspections	1,008,117	1,106,338	965,462	1,199,412
Planning	679,953	778,201	953,419	1,211,760
Development Services	370,909	421,576	450,393	410,445
Communications	630,198	724,395	752,265	926,690
Municipal Court	789,759	949,065	968,777	1,136,046
Library Facility	375,954	278,587	270,927	104,002
COMMUNITY SERVICES TOTAL	\$ 4,098,948	\$ 4,507,149	\$ 4,625,896	\$ 5,465,884

EXPENDITURES BY CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
Salaries & Wages	\$ 3,366,374	\$ 3,716,631	\$ 3,611,450	\$ 3,948,336
Materials & Supplies	38,117	79,807	68,495	58,351
Equipment Repair & Maintenance	13,055	23,908	23,408	43,850
Buildings & Grounds				
Miscellaneous Services	667,512	640,855	875,895	921,000
Other Charges	226	1,000	700	1,000
Inventory	1,558		1,000	
Capital Outlay				15,000
Internal Service Fund Transfers	12,105	44,948	44,948	478,347
COMMUNITY SERVICES TOTAL	\$ 4,098,948	\$ 4,507,149	\$ 4,625,896	\$ 5,465,884



Public Works and Engineering & Capital Projects

Deputy City Manager



Engineering & Capital Projects

Administration

Capital Projects

Engineering

Traffic

Public Works

Administration

Custodial Services

Facilities Management

Fleet Management (Internal Service Fund)

Grounds Maintenance

Streets & Drainage

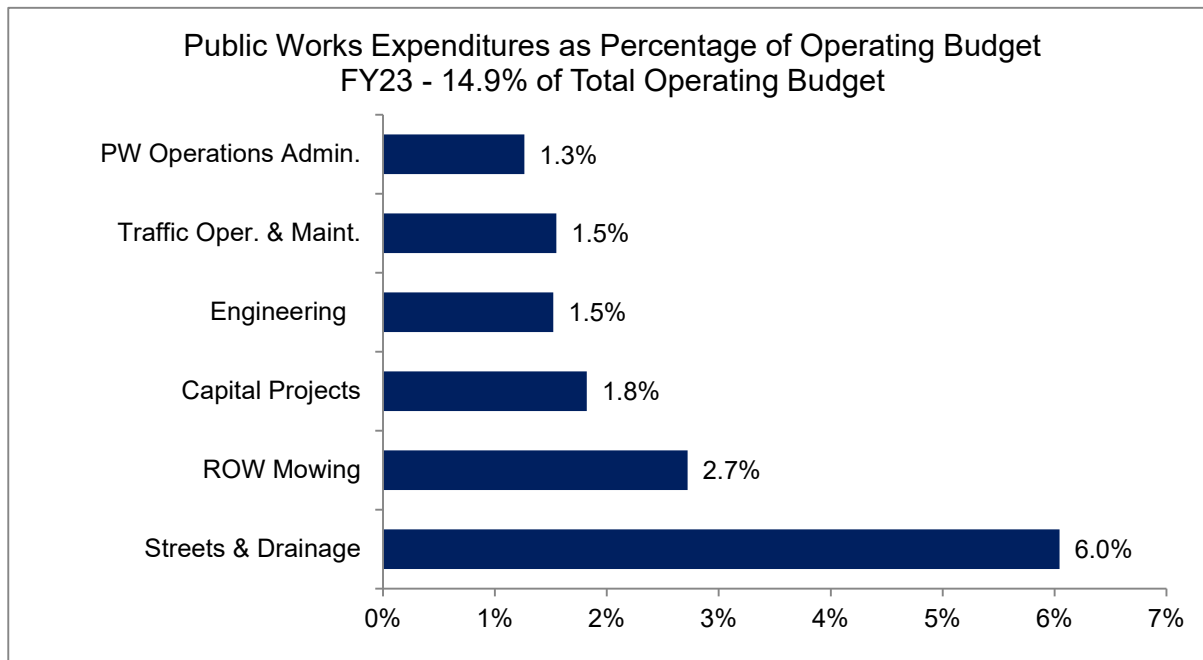
**PUBLIC WORKS
EXPENDITURE SUMMARY**

EXPENDITURES BY DEPT / DIVISION	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
ENGINEERING & CAPITAL PROJECTS				
Administration	\$ 407,375	\$ 466,176	\$ 489,591	\$
Traffic Operations And Maintenance	1,019,915	1,211,206	1,284,260	1,605,635
Engineering	1,158,368	1,361,961	1,577,055	1,578,420
Capital Projects	1,345,805	1,465,175	1,500,131	1,889,018
PUBLIC WORKS				
Public Works Operations Administration	363,323	407,709	415,785	1,309,741
Custodial Services*	517,337	574,265	642,048	
Fleet Management**	(16)			
Streets & Drainage	3,091,861	3,786,585	3,585,599	6,268,232
Row Mowing	2,064,878	2,679,636	2,863,885	2,821,921
Facilities Management*	1,400,712	1,696,093	2,352,582	
PUBLIC WORKS TOTAL	\$ 11,369,557	\$ 13,648,806	\$ 14,710,936	\$ 15,472,967

*Moved to Facilities Fund

**Moved to Motor Pool

EXPENDITURES BY CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
Salaries & Wages	\$ 5,376,271	\$ 5,919,908	\$ 5,883,470	\$ 5,352,624
Materials & Supplies	367,619	693,004	796,370	863,042
Buildings & Grounds	881,070	1,313,264	1,570,485	321,500
Equipment Repair & Maintenance	125,375	112,428	554,356	84,368
Miscellaneous Services	4,133,048	4,531,768	4,774,760	4,082,479
Inventory		3,799	4,918	6,236
Capital Outlay			21,942	
Internal Service Fund Transfers	486,174	1,074,635	1,104,635	4,762,718
PUBLIC WORKS TOTAL	\$ 11,369,557	\$ 13,648,806	\$ 14,710,936	\$ 15,472,967



Parks & Recreation

Deputy City Manager



Parks & Recreation

Administration

Aquatics

Athletics

Natural Resources

Parks

Senior Programs

Special Events

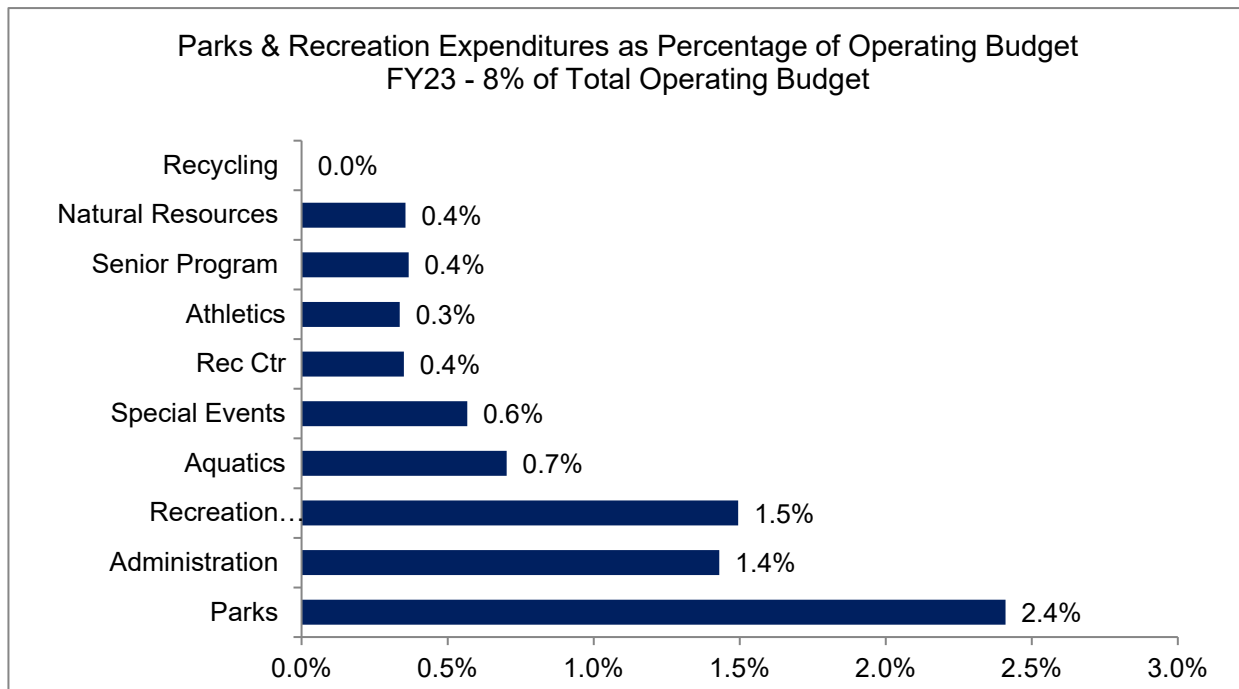
Recreation

Recreation Operations

PARKS & RECREATION EXPENDITURE SUMMARY

EXPENDITURES BY DEPT / DIVISION	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
Administration	\$ 877,496	\$ 967,390	\$ 936,584	\$ 1,550,087
Recreation Center	399,850	377,903	376,242	363,439
Athletics	290,010	333,693	368,231	348,756
Special Events	428,242	567,589	540,433	588,370
Senior Program	307,980	341,234	351,147	380,098
Aquatics	522,733	719,132	539,037	728,282
Parks	1,823,056	2,424,823	2,560,820	2,499,506
Recycling	927	1,200	1,200	1,200
Natural Resources	314,495	343,838	334,030	369,011
Recreation Operations	1,309,312	1,382,291	1,378,351	1,488,377
PARKS & RECREATION TOTAL	\$ 6,274,103	\$ 7,459,093	\$ 7,386,075	\$ 8,312,126

EXPENDITURES BY CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
Salaries & Wages	\$ 4,329,619	\$ 5,050,543	\$ 4,758,738	\$ 5,325,087
Materials & Supplies	532,472	535,416	562,503	587,631
Buildings & Grounds	400,091	417,343	453,291	419,658
Equipment Repair & Maintenance	80,890	89,220	94,971	99,720
Miscellaneous Services	647,830	791,739	901,235	1,114,374
Inventory	26,467			
Capital Outlay	198,296	417,474	457,979	80,700
Internal Service Fund Transfers	58,438	157,358	157,358	684,956
PARKS & RECREATION TOTAL	\$ 6,274,103	\$ 7,459,093	\$ 7,386,075	\$ 8,312,126



**ENTERPRISE (WATER AND SEWER) OPERATING FUND
REVENUE & EXPENSE SUMMARY**

OVERVIEW

The Water & Sewer Fund is an enterprise fund that includes water and sewer system operations. The fund is operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges. The City provides water and sewer service to approximately 39,000 residential and commercial customers.

Water & Sewer revenues provide 97.5% of the total revenue generated in the Water & Sewer Fund. Because the Water & Sewer Fund must be sustainably self-supporting, and ensure the system's capital infrastructure improvements and rehabilitation/repairs are adequate for the service population (customers), and that the associated bond covenants with debt service are in compliance, the water and sewer rates must be monitored and evaluated annually to ensure proper capacities and system functionality is accounted for in accordance with the amount of production and treatment required. Based on the current evaluation, a rate increase of 13% is required in FY 23. For a residential customer with a typical 5/8" meter, using 6,000 gallons of water during the billing cycle, a 13% increase would equate to a mere \$9.00/month increase, taking that estimated bill from \$80/month to \$89/month.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
SALE OF WATER	\$24,726,803	\$28,063,627	\$26,530,887	\$31,821,496
SEWER REVENUES	21,869,109	24,361,195	23,291,919	26,177,108
OTHER SERVICE CHARGES	1,361,062	10,073,964	1,090,000	1,078,700
INVESTMENT EARNINGS	10,572	25,000	4,000	12,000
OTHER MISCELLANEOUS INCOME	(60,867)	12,500	56,151	16,700
TRANSFERS IN	4,076,363	400,000	400,000	450,000
OTHER FINANCING SOURCES	1,006,508			
REVENUE	52,989,550	62,936,286	51,372,957	59,556,004
EXPENSES				
UTILITY CUSTOMER SERVICES	2,147,954	2,030,662	2,173,083	3,172,377
INFORMATION TECHNOLOGY ¹	1,781,866	2,065,029	2,104,038	
OTHER REQUIREMENTS	37,407,452	35,226,353	29,723,130	30,141,580
PUBLIC WORKS ADMINISTRATION	1,053,577	1,222,393	1,383,699	3,911,505
WATER/SEWER GROUNDS	695,394	746,591	760,605	798,130
LIFT STATIONS	1,245,329	1,304,959	1,427,740	1,343,509
WASTEWATER	4,173,498	4,994,532	5,292,545	5,879,747
ENVIRONMENTAL SERVICES ²	349,157	376,669	345,342	734,903
WATER PRODUCTION	7,545,625	10,086,678	8,658,964	9,774,318
DISTRIBUTION & COLLECTION	3,022,379	4,142,947	4,094,253	4,334,636
CONSTRUCTION	1,371,096			
WATER METER SERVICES	637,811	807,396	764,133	993,851
PRETREATMENT FOG	243,720	259,358	263,507	
SURFACE WATER TREATMENT		791,963	686,893	2,800,039
EXPENSES	61,674,857	64,055,530	57,677,932	63,884,595
REVENUES OVER/(UNDER) EXPENSES	(8,685,307)	(1,119,244)	(6,304,975)	(4,328,591)
Beginning Cash Equivalents*	28,732,998	24,610,461	20,956,644	16,030,012
Add Unrestricted Fund Balance in EF Debt Fund				2,763,775
Ending Cash Equivalents	\$20,956,644	\$23,491,217	\$14,651,669	\$14,465,196
Bond Coverage - 1.15 minimum required ³	1.38	1.17	1.11	1.15
Water/Sewer Unreserved Working Capital - 25% ⁴	15,418,714	16,013,883		
Water/Sewer Unreserved Working Capital - 15% ⁴			\$14,419,483	9,582,689
Operating Reserve Over Policy	\$5,537,930	\$7,477,335	\$232,186	\$4,882,507

* Beginning Cash Balance for FY23 reflects an increase in Water and Sewer Revenue and Water Purchase Expenses due to the unforeseen drought condition following the Adopted of FY22 Amended Budget

- 1) Information and technology becomes and Internal Service Fund Starting 2022, IT Expenses are transfer out from Individual Department / Division
- 2) Beginning FY23, Backflow Compliance and Pretreatment FOG is combined into Environmental Services Division
- 3) Calculation for Bond Coverage Requirement as shown in Enterprise Debt Fund.
- 4) Water/Sewer Unreserved Working Capital was reduced to 15% in Enterprise Operating Fund in FY22

**ENTERPRISE (WATER AND SEWER) OPERATING FUND
REVENUE & EXPENSE SUMMARY**

FISCAL YEAR 2021-2022

Projected revenues, as adopted in the FY22 Amended Budget, are \$51,372,957, or 5.6%, lower than the original budget of \$54,437,322. Revenues from the sale of water and sewer services are projected to be \$50,912,806 or 5.7% lower than budgeted. These revenue figures were adopted before the FY22 summer drought began. The drought will drive increased revenues above the FY22 amended budget.

Fiscal Year 2022 expenses are anticipated to be \$57,677,932. This is \$6,377,598 less than the original budget of \$64,055,530 due to lower water purchase expenditures, and a reduction in the planned transfer to the Enterprise Debt Fund due to switching from Water/Sewer Revenue Bonds to Certificates of Obligation. Expenses are estimated to be \$6,377,598, lower than FY21 actuals due to the increase in Debt Service in FY22. The ending cash equivalent balance as of September 30, 2022 is estimated to be \$14,651,669 in the Enterprise Operating Fund.

Fiscal Year	Rate Increase
FY 2023	Proposed – 13.1%
FY 2022	5.00%
FY 2021	0.00%
FY 2020	1.60%
FY 2019	0.00%
FY 2018	10.00%
FY 2017	16.00%
FY 2016	16.00%
FY 2015	5.00%
FY 2014	0.00%
FY 2013	0.00%
FY 2012	0.00%
FY 2011	0.00%
FY 2010	0.00%
FY 2009	13.00%
FY 2008	4.00%
FY 2007	25.00%

FISCAL YEAR 2022-2023

FY23 budgeted revenues total \$59,566,004, a \$8,183,047 increase from the FY22 Amended Budget. Water and sewer charges increased by \$8,164,498 over the 2022 projections. This is due to growth in the number of customers the City serves and an anticipated rate increase of 13% on October 1st, 2022. This rate increase will pay for capital improvement projects that are crucial to maintain the infrastructure of the City. A past history of rate increases is shown above.

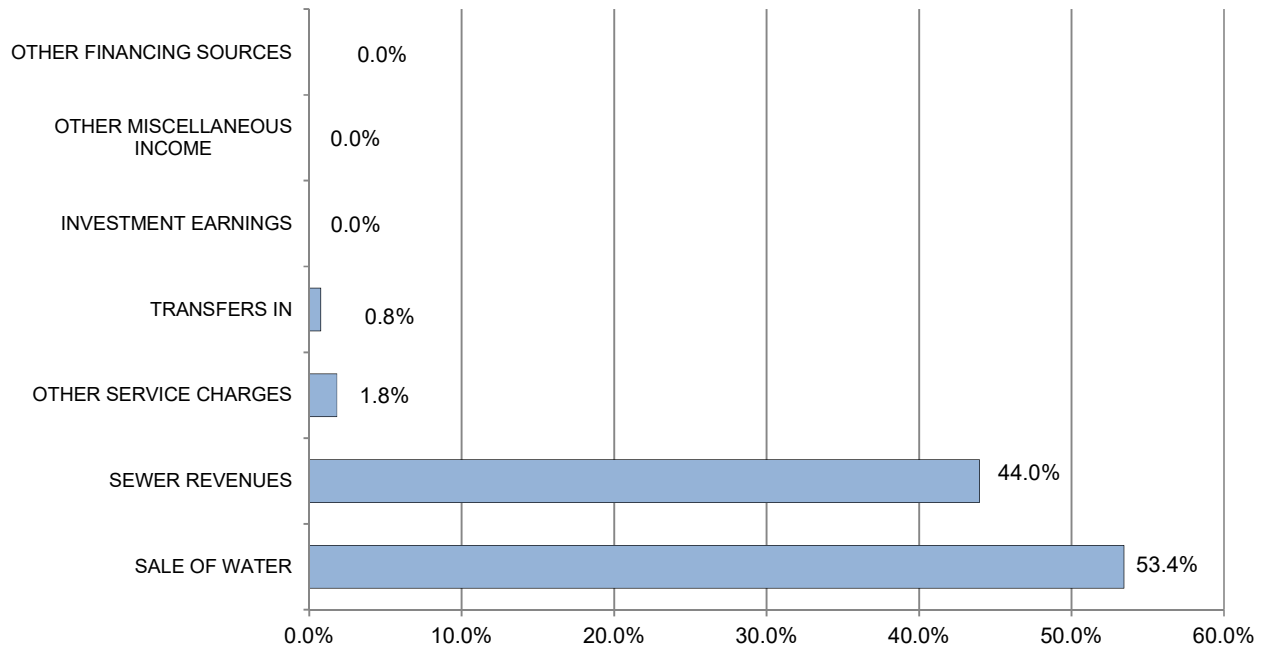
FY23 expenses total \$63,884,595. Expenses are \$6,206,663 (10.8%) higher than the FY22 Amended Budget and \$170,935 (0.3%) lower than the FY22 Adopted Budget. This is largely due to increased debt service payments and startup costs associated with the new Surface Water Treatment Plant.

Supplemental requests included in the budget total \$1,011,124. Supplementals include funding of 13 additional personnel positions to the Enterprise Fund in Engineering & Public Works. Additionally, \$245,000 in vehicle replacements are budgeted.

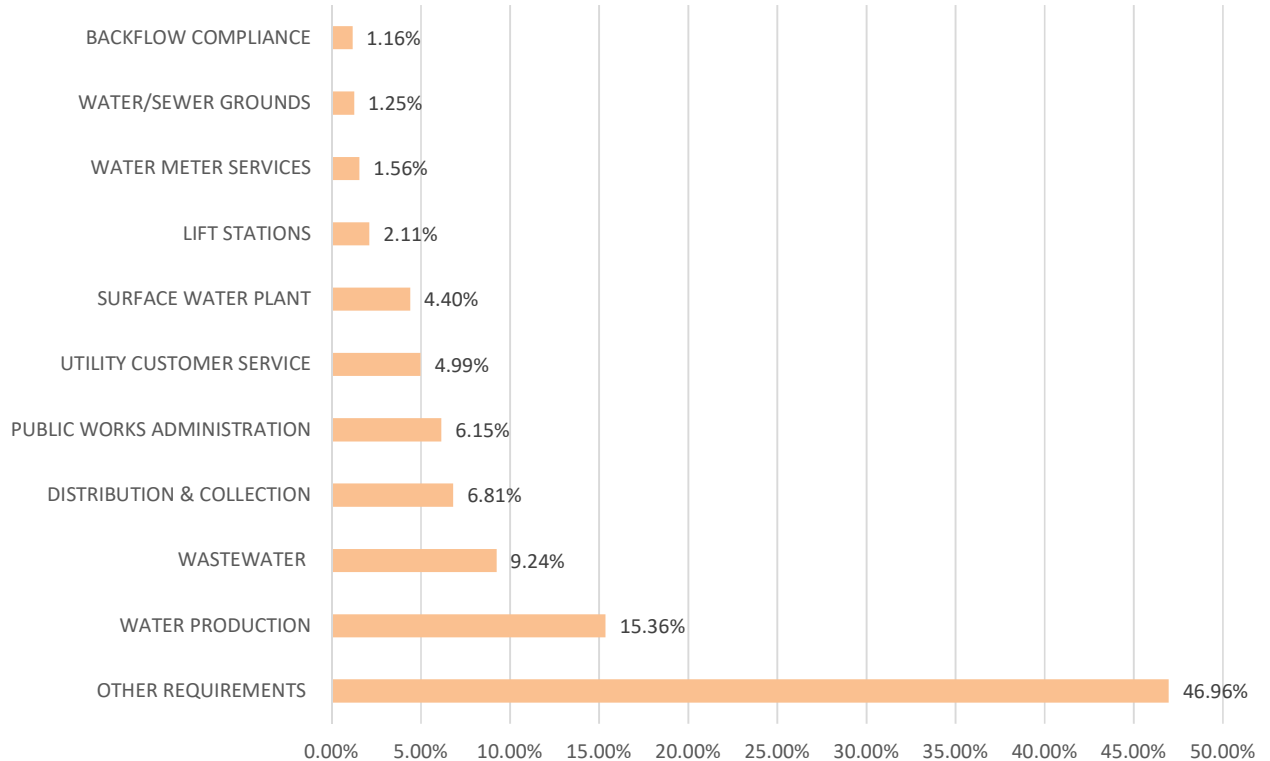
Beginning with the fiscal year 2021 budget, Enterprise debt service reserves will be transferred to the new Enterprise Debt Fund to complete the creation of that fund.

Available cash equivalent balance as of September 30, 2023 for the Enterprise Operating Fund is expected to be \$14,465,196. Expenditures exceed revenues by \$4,328,591. Bond Coverage is planned to be 1.15, which is the minimum required per bond covenants, and cash reserves are \$4,882,507 over the policy minimum - \$9,582,689 (15%) in FY22.

**FY 2023 WATER AND SEWER REVENUES
AS A % OF TOTAL**



**FY 2023 WATER AND SEWER FUND EXPENSES BY DEPARTMENT / DIVISION
AS A % OF TOTAL**



**ENTERPRISE (WATER & SEWER) FUND
REVENUES
FY 2023 PROPOSED BUDGET**

ACCOUNT NUMBER	REVENUE CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
600-000-000.3600.010	Interest Earnings	\$ 13,340	\$ 25,000	\$ 4,000	\$ 12,000
600-000-000.3600.040	Unrealized Gain/Loss	(2,768)			
*INVESTMENT EARNINGS		10,572	25,000	4,000	12,000
600-000-000.3850	Interfund Reimbursement				
600-000-000.3800.080	Phone & Fax Reimbursement				
600-000-000.3800.140	Sale Of Property	(76,423)			
600-000-000.3800.270	Miscellaneous	2,060			
600-000-000.3800.370	FEMA Reimbursement			35,351	
*MISCELLANEOUS		(74,363)		35,351	
600-000-000.4000.010	LT Bond Proceeds				
600-000-000.4000.020	LT Premium on Bonds				
600-000-000.4000.050	LT Contributed Capital	1,006,508			
*OTHER FINANCING SOURCES		1,006,508			
600-000-000.3900	Transfers In	4,076,363	400,000	400,000	450,000
*TRANSFERS IN		4,076,363	400,000	400,000	450,000
600-130-390.3500.330	Water Sales	24,726,803	28,063,627	26,530,887	31,821,496
600-130-390.3500.340	Sewer Charges	21,869,109	24,361,195	23,291,919	26,177,108
600-130-390.3500.350	Sanitation Billing Fee	439,398	440,000		
600-130-390.3500.360	Connection Fee	152,406	8,658,964	100,000	125,800
600-130-390.3500.370	Water Tap Fee	64,764	75,000	60,000	58,800
600-130-390.3500.380	Sewer Tap Fee	11,907	15,000	18,000	16,700
600-130-390.3500.390	Late Payment Fee	371,581	650,000	530,000	522,000
600-130-390.3500.400	Meter Set Fee	167,626	125,000	150,000	137,900
600-130-390.3500.405	Hydrant Meter Rental Fee	9,950	15,000	12,000	11,800
600-130-390.3500.410	Curb Stop Replacement Fee			0	0
600-130-390.3500.420	Reconnect Fee	16,590	25,000	75,000	63,500
600-130-390.3500.430	Grease Trap Fee	53,700	55,000	60,000	56,800
600-130-390.3500.440	Miscellaneous	36,099	15,000	35,000	33,100
600-305-360.3500.495	Backflow Test Report Fee	37,040		50,000	52,300
*CHARGES FOR SERVICE		47,956,974	62,498,786	50,912,806	59,077,304
600-130-390.3800.150	Cash Over/Short	30			
600-130-390.3800.160	NSF Fees	2,620	2,500	3,300	3,100
*MISCELLANEOUS		2,650	2,500	3,300	3,100
600-305-100.3800.100	Recycle	387		4,500	1,900
600-305-100.3800.270	Miscellaneous	10,459	10,000	13,000	11,700
*MISCELLANEOUS		10,846	10,000	17,500	13,600
600-000-000.3700.010	Federal Grants Program Income				
*MISCELLANEOUS					
Total		52,989,550	62,936,286	51,372,957	59,556,004

**ENTERPRISE (WATER & SEWER) FUND
EXPENSE SUMMARY
FY 2023 PROPOSED BUDGET**

EXPENSES BY DEPT/DIVISION	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
UTILITY CUSTOMER SERVICE	2,147,954	2,030,662	2,173,083	3,172,377
INFORMATION TECHNOLOGY ¹	1,781,866	2,065,029	2,104,038	
OTHER REQUIREMENTS	37,407,452	35,226,353	29,723,130	30,141,580
PUBLIC WORKS ADMINISTRATION	1,053,577	1,222,393	1,383,699	3,911,505
WATER/SEWER GROUNDS	695,394	746,591	760,605	798,130
LIFT STATIONS	1,245,329	1,304,959	1,427,740	1,343,509
WASTEWATER	4,173,498	4,994,532	5,292,545	5,879,747
ENVIRONMENTAL SERVICES ²	349,157	376,669	345,342	734,903
WATER PRODUCTION	7,545,625	10,086,678	8,658,964	9,774,318
DISTRIBUTION & COLLECTION	3,022,379	4,142,947	4,094,253	4,334,636
CONSTRUCTION	1,371,096			
WATER METER SERVICES	637,811	807,396	764,133	993,851
PRETREATMENT FOG	243,720	259,358	263,507	
SURFACE WATER PLANT		791,963	686,893	2,800,039
WATER & SEWER FUND TOTAL	61,674,857	64,055,530	57,677,932	63,884,595

EXPENSES BY CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
SALARIES & WAGES	10,321,365	11,320,925	10,959,763	11,792,107
MATERIALS & SUPPLIES	5,371,323	8,286,087	6,690,413	8,897,614
BUILDING & GROUNDS	135,325	254,766	304,482	155,350
REPAIR & MAINTENANCE	2,229,711	2,314,834	8,658,964	1,587,520
MISCELLANEOUS SERVICES	4,796,701	5,922,477	6,255,241	7,032,447
INVENTORY	167,078	145,346	169,534	33,355
TRANSFERS/OTHER CHARGES	38,523,802	35,778,710	30,400,257	34,386,202
CAPITAL OUTLAY	129,553	32,385	30,161	
WATER & SEWER FUND TOTAL	61,674,857	64,055,530	63,468,815	63,884,595

1) Information Technology Department will be a separate fund starting FY23. Enterprise Fund IT related expense will be transfer out from Other Requirements Department

2) Beginning FY23, Backflow Compliance and Pretreatment FOG is combined into Enviromental Services Division

ENTERPRISE DEBT FUND

OVERVIEW

The debt service component of the operating budget for the City of Pearland utilities provides for payment of principal and interest on the City's indebtedness. All water and wastewater costs including debt requirements shall be paid for from utility revenues.

Transfers in consists of \$6.79 million from Impact Fee Fund and \$23.14 million from Enterprise Fund. The Principal payments for FY 23 are \$20.03 million and interest expense \$9.9 million. Anticipated fund balance at September 30, 2023 is \$18,135,089 or \$2,358,522 over the minimum requirement for Revenue Bond's debt service reserves of \$15,776,567.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
INVESTMENT EARNINGS	5,535	5,500	13,000	120,000
OTHER FINANCING SOURCES				
TRANSFERS IN	42,219,564	30,671,491	25,783,038	29,934,670
TOTAL	42,225,099	30,676,991	25,796,038	30,054,670
EXPENSES				
PRINCIPAL PAYMENT	16,305,000	18,365,000	18,365,000	20,030,000
INTEREST EXPENSE	7,366,607	7,871,290	7,871,290	9,904,671
BOND ISSUANCE COSTS		150,000	15,000	
OTHER DEBT SERVICE	23,150	30,000	30,000	30,000
TOTAL	23,694,757	26,416,290	26,281,290	29,964,671
REVENUES OVER/(UNDER) EXPENSES	18,530,342	4,260,701	(485,252)	89,999
Beginning Cash Equivalents	0	8,894,987	18,530,342	18,045,090
Ending Cash Equivalents	\$18,530,342	\$13,155,688	\$18,045,090	\$18,135,089
Reserve for Debt Service*	13,087,664	15,776,567	15,776,567	15,776,567
Balance Over the Reserve	5,442,678	(2,620,879)	2,268,523	2,358,522
Bond Coverage Requirement Calculation*				
Operating Revenue & Impact ¹	52,757,883	60,742,890	57,676,525	66,350,967
Less Operating Expense ¹	25,549,939	30,699,859	29,027,508	35,300,654
Net Revenue Available for Debt Services	27,207,944	30,043,031	28,649,017	31,050,313
W/S Revenue Bond Debt Service	19,663,339	25,783,037	25,783,037	27,071,642
Bond Coverage - 1.15 minimum required ²	1.38	1.17	1.11	1.15

1) Actual 2021 Revenues and Expenses are taken from Audit Report because it is the document that City's creditor used to Enterprise Funds' performance

2) FY23 Bond Coverage = (FY23 Revenue - FY23 Operating Expense)/ (FY23 W/S Revenue Bond Debt Service)

*Bond Coverage and Reserve for Debt Service are mandated in the Water and Sewer Revenue Bond Ordinances (Ord. 1600)

**ENTERPRISE DEBT FUND
REVENUES AND EXPENDITURES**

ACCOUNT NUMBER	REVENUE CATEGORY	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
601-000-000.3600.010	Interest Earnings	5,535	5,500	13,000	\$120,000
601-000-000.3600.040	Unrealized Gain/Loss				
*INVESTMENT EARNINGS		5,535	5,500	13,000	120,000
601-000-000.4000.010	LT Bond Proceeds				0
601-000-000.4000.020	LT Premium on Bonds				0
*OTHER FINANCING SOURCES					
601-000-000.3900	Transfers In	42,219,564	30,671,491	25,783,038	29,934,670
*TRANSFERS IN		42,219,564	30,671,491	25,783,038	29,934,670
TOTAL		42,225,099	30,676,991	25,796,038	30,054,670

EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
601-150-900.5800.010	Debt Service Principal	16,305,000	18,365,000	18,365,000	20,030,000
*PRINCIPAL PAYMENT		16,305,000	18,365,000	18,365,000	20,030,000
			8,658,964		
601-150-900.5850.010	Debt Service Interest	7,366,607	7,871,290	7,871,290	9,904,671
*INTEREST EXPENSE		7,366,607	7,871,290	7,871,290	9,904,671
601-150-900.5875.010	Bond Issuance Costs		150,000	15,000	0
*BOND ISSUANCE COSTS			150,000	15,000	
601-150-900.5890.010	Arbitrage Fees	10,600	15,000	15,000	15,000
601-150-900.5890.020	Fiscal Agent Fees/Arbitrage	12,550	15,000	15,000	15,000
601-150-900.5890.040	Payment to Escrow				0
*OTHER DEBT SERVICE		23,150	30,000	30,000	30,000
TOTAL		\$ 23,694,757	\$ 26,416,290	\$ 26,281,290	\$ 29,964,671

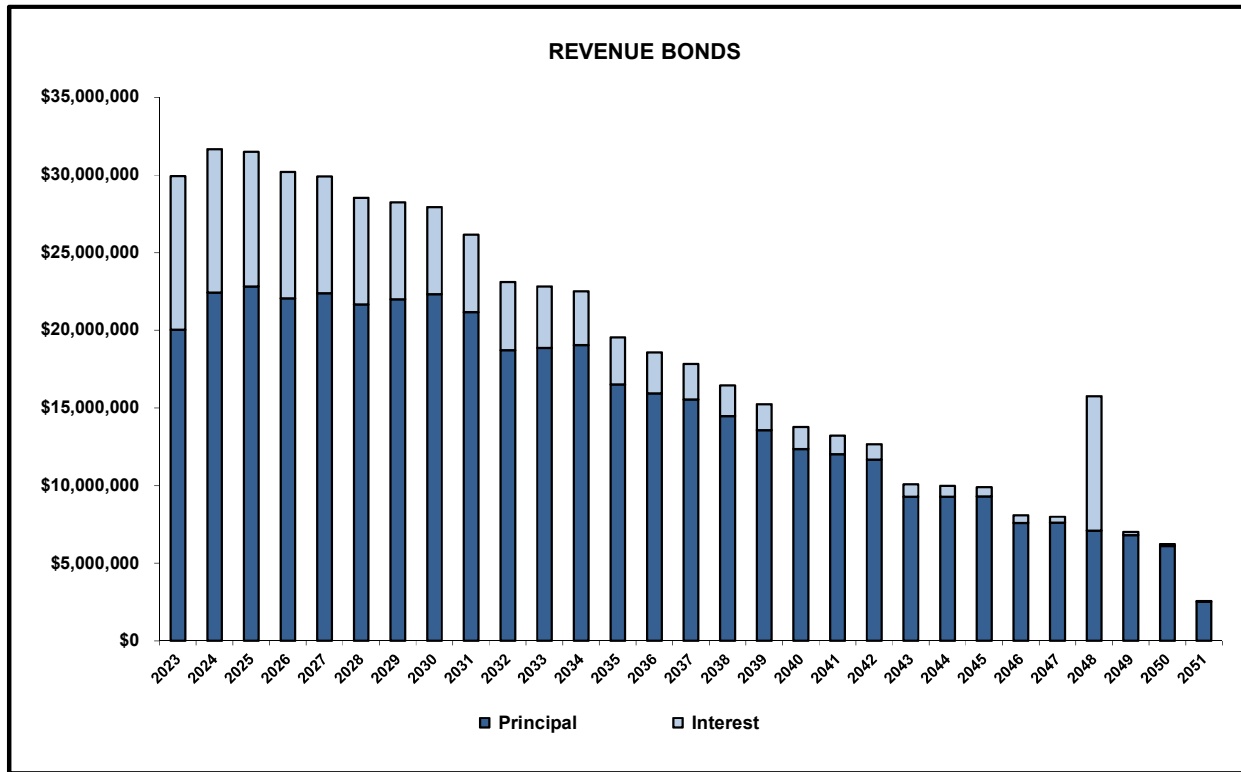
ENTERPRISE FUND DEBT MATURITY SCHEDULE

Fiscal Year	Principal	Interest	Total
2022 - 2023	20,030,000	9,904,670	29,934,670
2023 - 2024	22,435,000	9,230,981	31,665,981
2024 - 2025	22,820,000	8,683,508	31,503,508
2025 - 2026	22,065,000	8,134,976	30,199,976
2026 - 2027	22,385,000	7,521,570	29,906,570
2027 - 2028	21,655,000	6,887,598	28,542,598
2028 - 2029	22,000,000	6,246,614	28,246,614
2029 - 2030	22,325,000	5,615,464	27,940,464
2030 - 2031	21,165,000	4,999,115	26,164,115
2031 - 2032	18,715,000	4,410,086	23,125,086
2032 - 2033	18,880,000	3,942,830	22,822,830
2033 - 2034	19,050,000	3,475,707	22,525,707
2034 - 2035	16,510,000	3,027,682	19,537,682
2035 - 2036	15,925,000	2,657,050	18,582,050
2036 - 2037	15,530,000	2,303,133	17,833,133
2037 - 2038	14,485,000	1,954,102	16,439,102
2038 - 2039	13,575,000	1,668,426	15,243,426
2039 - 2040	12,355,000	1,414,628	13,769,628
2040 - 2041	12,015,000	1,202,548	13,217,548
2041 - 2042	11,670,000	996,546	12,666,546
2042 - 2043	9,275,000	800,089	10,075,089
2043 - 2044	9,280,000	696,509	9,976,509
2044 - 2045	9,305,000	589,653	9,894,653
2045 - 2046	7,600,000	479,864	8,079,864
2046 - 2047	7,610,000	387,312	7,997,312
2047 - 2048	7,100,000	8,658,964	15,758,964
2048 - 2049	6,810,000	208,009	7,018,009
2049 - 2050	6,110,000	126,797	6,236,797
2050 - 2051	2,525,000	52,520	2,577,520
TOTAL	431,205,000	106,276,946	537,481,946

Series Name	PRINCIPAL OUTSTANDING AS OF 9/30/2023
Water & Sewer Revenue Bonds Series 2014	7,160,000
Water & Sewer Revenue Bonds Series 2016	5,770,000
Water & Sewer Revenue Bonds Series 2016B (TWDB)	2,465,000
Water & Sewer Revenue Bonds Series 2016C (TWDB)	37,405,000
Water & Sewer Revenue Bonds Series 2017A (TWDB -DWSRF)	4,155,000
Water & Sewer Revenue Bonds Series 2017B (TWDB -DWSRF)	9,980,000
Water & Sewer Revenue & Refunding Bonds Series 2017C	47,540,000
Water & Sewer Revenue Bonds Series 2018A (TWDB -DWSRF)	7,205,000
Water & Sewer Revenue Bonds Series 2018B	14,285,000
Water & Sewer Revenue Bonds Series 2019A (TWDB -DWSRF)	18,200,000
Water & Sewer Revenue & Refunding Bonds Series 2019B	25,945,000
Water & Sewer Revenue & Refunding Bonds Series 2020A	96,835,000
Water & Sewer Revenue & Refunding Bonds Series 2020B	6,110,000
Water & Sewer Revenue & Refunding Bonds Series 2021A	70,745,000
Water & Sewer Revenue & Refunding Bonds Series 2021B	9,285,000
W/S Portion of Permanent Improvement Refunding Bond Series 2020	2,380,000
Water & Sewer Certificates of Obligation Series 2022C	45,710,000
TOTAL	411,175,000

Does not include new debt anticipated to be issued.

ENTERPRISE FUND DEBT TO MATURITY



Note: Does not include new debt anticipated to be issued in FY 2023.

ENTERPRISE FUND DEBT SERVICE SCHEDULE

DATE	DESCRIPTION	AMOUNT ISSUED	PRINCIPAL	INTEREST	PAYMENT TOTAL	AMOUNT
						OUTSTANDING AS OF 9/30/2023
3/1/2023	Series 2014 Revenue Bond	9,210,000		129,909	129,909	
9/1/2023			280,000	129,909	409,909	
	Fiscal Year Total		280,000	259,819	539,819	7,160,000
3/1/2023	Series 2016A Revenue Bond	8,880,000		89,256	89,256	
9/1/2023			440,000	89,256	529,256	
	Fiscal Year Total		440,000	178,513	618,513	5,770,000
3/1/2023	Series 2016B Revenue Bond (TWDB)	11,100,000		3,762	3,762	
9/1/2023			1,235,000	3,762	1,238,762	
	Fiscal Year Total		1,235,000	7,524	1,242,524	2,465,000
3/1/2023	Series 2016C Revenue Bond (TWDB)	50,100,000		157,533	157,533	
9/1/2023			1,700,000	157,533	1,857,533	
	Fiscal Year Total		1,700,000	315,066	2,015,066	37,405,000
3/1/2023	Series 2017A Revenue	10,225,000		25,690	25,690	
9/1/2023	Bond (TWDB-DWSRF)		1,020,000	25,690	1,045,690	
	Fiscal Year Total		1,020,000	51,380	1,071,380	4,155,000
3/1/2023	Series 2017B Revenue	12,025,000		91,171	91,171	
9/1/2023	Bond (TWDB-DWSRF)		345,000	91,171	436,171	
	Fiscal Year Total		345,000	182,341	527,341	9,980,000
3/1/2023	Series 2017C Revenue Bond	60,970,000		1,121,016	1,121,016	
9/1/2023			2,980,000	1,121,016	4,101,016	
	Fiscal Year Total		2,980,000	2,242,031	5,222,031	47,540,000
3/1/2023	Series 2018A Revenue	8,650,000		56,373	56,373	
9/1/2023	Bond (TWDB-DWSRF)		285,000	56,373	341,373	
	Fiscal Year Total		285,000	112,746	397,746	7,205,000
3/1/2023	Series 2018B Revenue Bond	19,050,000		352,325	352,325	
9/1/2023			950,000	352,325	1,302,325	
	Fiscal Year Total		950,000	704,650	1,654,650	14,285,000
3/1/2023	Series 2019A Revenue Bond	21,000,000		68,530	68,530	
9/1/2023			700,000	68,530	768,530	
	Fiscal Year Total		700,000	137,060	837,060	18,200,000
3/1/2023	Series 2019B Revenue Bond	34,590,000		687,475	687,475	
9/1/2023			2,740,000	687,475	3,427,475	
	Fiscal Year Total		2,740,000	1,374,950	4,114,950	25,945,000
3/1/2023	Series 2020A Revenue Bond	107,600,000		139,888	139,888	
9/1/2023			3,585,000	139,888	3,724,888	
	Fiscal Year Total		3,585,000	279,776	3,864,776	96,835,000
3/1/2023	Series 2020B Revenue Bond	7,190,000		118,575	118,575	
9/1/2023			360,000	118,575	478,575	
	Fiscal Year Total		360,000	237,150	597,150	6,110,000
3/1/2023	Series 2021A Revenue Bond	75,000,000		437,919	437,919	
9/1/2023			2,530,000	437,919	2,967,919	
	Fiscal Year Total		2,530,000	875,838	3,405,838	70,745,000
3/1/2023	Series 2021B Revenue Bond	10,370,000		206,400	206,400	
9/1/2023			550,000	206,400	756,400	
	Fiscal Year Total		550,000	412,800	962,800	9,285,000
Add the COs and GOs paid from Water and Sewer System Revenue						
3/1/2023	Series 2020 Permanent Improvement	5,205,000	330,000	67,750	397,750	
9/1/2023	Refunding Bonds			59,500	59,500	
	Fiscal Year Total		330,000	127,250	457,250	2,380,000
3/1/2023	Series 2022C CO	45,710,000		1,323,178	1,323,178	
9/1/2023			0	1,082,600	1,082,600	
	Fiscal Year Total		0	2,405,778	2,405,778	45,710,000
TOTAL		496,875,000	24,359,482	9,904,670	29,934,670	411,175,000

*Excludes General Fund Component

**Does not include new debt anticipated to be issued.

SOLID WASTE FUND

OVERVIEW

The Solid Waste Enterprise Fund is used to account for residential and commercial solid waste collection and disposal. Governmental Accounting Standards state that the enterprise fund type may be used to account for operations that are financed and operated in a manner similar to private business, where the intent is that the costs of providing goods and services be financed or recovered through user charges. Services include residential cart service twice a week, curbside recycling and green/bulk waste pick-up once a week. Residential HHW can be taken to the Stella Roberts Recycling Center. Exclusive commercial solid waste pick-up, recycling, and roll-offs are provided for in the contract, however the contractor directly bills and collects from the commercial customers. Commercial service ranges from once a week to daily with a variety of container sizes available, based on individual customer needs.

The City's new solid waste contract with Frontier Waste Solutions, replacing Waste Management awarded October 2020 began October 1, 2021 and expires September 30, 2026, with an option for one(1) additional five(5)-year extension. The contract allows for 5.4% service rates to adjust annually to the reported CPI: Urban Consumer - Garbage and trash collection Index for the Houston MSA beginning October 2022. As well, the contract requires a 15% franchise fee to paid to the City for residential and commercial customers.

The fiscal year 2022 amended budget is based on a current rate of \$18.26 per household per month from October 2021 through September 2022.

Effective October 2022, the new rate is \$19.26 based on the contract and includes growth in the customer base of 75 to 95 new units per month. This includes the combined base rate \$16.74 for residential trash, recycling, and green/bulk waste plus 15% franchise fee.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
SALES TAX DISCOUNT	\$ 3,300	\$ 3,300	\$ 3,000	\$ 3,300
CHARGES FOR SERVICES	8,060,882	8,200,000	8,099,337	8,593,462
MISCELLANEOUS	1,023			
INTEREST INCOME	29	500	110	500
TOTAL	8,065,235	8,203,800	8,102,447	8,597,262
EXPENSES				
MISCELLANEOUS SERVICES	8,093,617	8,200,000	8,099,337	8,593,462
OTHER EXPENSES				
INTER-FUND TRANSFERS				
TOTAL	8,093,617	8,200,000	8,099,337	8,593,462
REVENUES OVER (UNDER) EXPENSES	(28,382)	3,800	3,110	3,800
BEGINNING CASH EQUIVALENTS	693,811	947,620	665,429	668,539
ENDING CASH EQUIVALENTS	\$ 665,429	\$ 951,420	\$ 668,539	\$ 672,339

CAPITAL PROJECT FUNDS

The Capital Project Funds are used to account for specific revenues that are legally restricted for particular purposes. A description of the individual Capital Projects Funds follows and the budget schedules can be found following this document.

Fund 500 Pay-As-You-Go – A fund to pay for non-water and sewer projects in a pay-as-you-go (cash) basis.

Fund 501 Certificates of Obligation – A fund created to pay for non-water and sewer projects being funded by Certificates of Obligation.

Fund 503 Certificates of Obligation Series 2006 – A fund set up to pay for non-water and sewer projects being funded by 2006 Series Certificates of Obligation.

Fund 506 General Obligation Series 2009, 2010, 2011, 2014 – A fund set up to pay for non-water and sewer projects being funded by 2009, 2010, 2011, 2014 and future Series General Obligation bonds.

Fund 507 General Obligation Series 2020 – A fund set up to pay for non-water and sewer projects being funded by 2020 Series General Obligation bonds.

Fund 508 Certificates of Obligation Series 2020 – A fund set up to pay for non-water and sewer projects being funded by 2020 Series Certificates of Obligation.

Fund 509 General Obligation Series 2021 – A fund set up to pay for non-water and sewer projects being funded by 2021 Series General Obligation bonds.

Fund 511 PEDC Pay-As-You-Go – A fund to pay for PEDC funded capital projects in a pay-as-you-go (cash) basis with PEDC sales tax funds that are contracted for by the City.

Fund 512 Certificates of Obligation Series 2021 – A fund set up to pay for non-water and sewer projects being funded by 2020 Series Certificates of Obligation.

Fund 513 General Obligation Series 2022 – A fund set up to pay for non-water and sewer projects being funded by 2022 Series General Obligation bonds.

Fund 515 Certificates of Obligation (TIRZ) Series 2020 – A fund set up to pay for non-water and sewer projects being funded by 2020 Series Certificates of Obligation bonds to be paid back by the TIRZ.

Fund 516 Certificates of Obligation (TIRZ) Series 2021 – A fund set up to pay for non-water and sewer projects being funded by 2021 Series Certificates of Obligation bonds to be paid back by the TIRZ.

Fund 517 Certificates of Obligation 2022 – A fund set up to pay for non-water and sewer projects being funded by 2022 Series Certificates of Obligation bonds.

Fund 518 Certificates of Obligation (TIRZ) Series 2022 – A fund set up to pay for non-water and sewer projects being funded by 2022 Series Certificates of Obligation bonds to be paid back by the TIRZ.

Fund 519 General Obligation Series 2023- A fund set up to pay for non-water and sewer projects being funded by the 2023 Series General Obligation bonds.

Fund 520 Certificates of Obligation Series 2023- A fund set up to pay for non-water and sewer projects being funded by 2023 Series Certificates of Obligation.

Fund 521 Drainage Fund-A fund set up to pay for drainage projects proposed by the drainage committee in FY2022. Projections will potentially be funded from a voter approved General Obligation Bond in FY2023.

Fund 524 Certificates of Obligation (TIRS) Series 2023- A fund set up to pay for non-water and sewer projects being funded by 2022 Series Certificates of Obligation bonds to be paid back by the TIRZ.

Fund 550 Utility Impact Fee – A fund created to account for impact fees collected and water and sewer projects from the development of property based on the impact to the water and sewer system.

Fund 551 Water Impact Fee – A fund created to account for impact fees collected and water and sewer projects from the development of property based on the impact to the water and sewer system.

Fund 552 Waste Water Impact Fee – A fund created to account for impact fees collected and water and sewer projects from the development of property based on the impact to the water and sewer system.

Fund 565 Revenue Bonds – A fund set up to pay for water and sewer projects being funded by Revenue Bonds.

Fund 566 Revenue Bonds Series 2020 – A fund set up to pay for water and sewer projects being funded by 2020 Series Revenue Bonds.

Fund 567 Water Drinking Bonds Series 2020 – A fund set up to pay for water projects being funded by 2020 Series TWDB – Water Drinking Bonds.

Fund 568 Revenue Bonds Series 2021 – A fund set up to pay for water and sewer projects being funded by 2021 Series Revenue Bonds.

Fund 569 Certificates of Obligation Series 2022 – A fund set up to pay for water and sewer projects being funded by 2022 Series Certificates of Obligation.

Fund 570 Water & Sewer Pay-As-You-Go – A fund set up to pay for water and sewer projects in a pay-as-you-go (cash) basis.

Fund 571 TWDB Revenue Bonds Series 2021 – A fund set up to pay for water projects being funded by 2021 Series TWDB – Revenue Bonds.

Fund 574 Certificates of Obligation Series 2023-A fund set up to pay for water and sewer projects being funded by 2023 Certificates of Obligation.

Fund 575 MUD 4 Capital Program – A fund created to pay for projects in the old MUD 4 area.

Fund 576 Certificates of Obligation Series 2024- A fund set up to pay for water projects being funded by 2024 Certificates of Obligation.

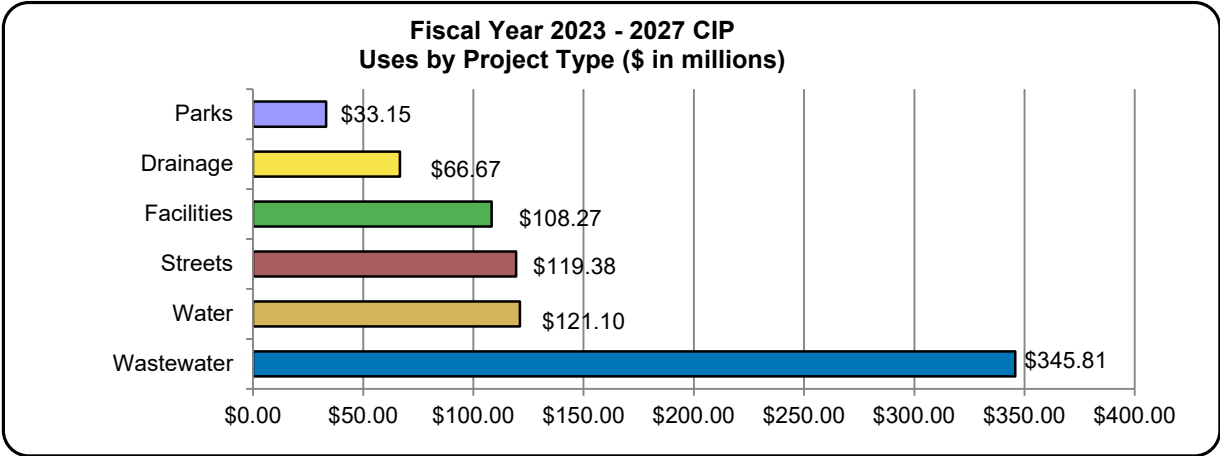
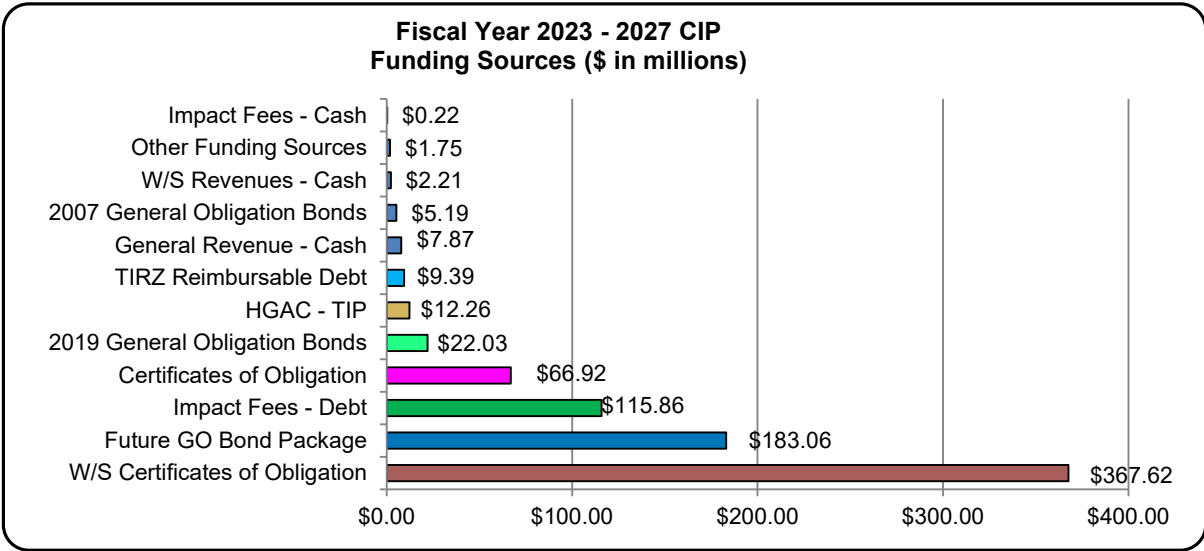
CAPITAL PROJECT FUNDS FY 2023 PROPOSED BUDGET

Capital project funds are created to account for the acquisition or construction of major capital activities. Projects identified in the 2023-2027 CIP includes funded projects and priority projects contemplated in future General Obligation Bond Packages. The projects are derived from the City's master plans such as the Drainage Master Plan, Parks Master Plan, Multi-Modal Master Plan, Transportation Master Plan, the Facilities Assessment Study, and the Water/Wastewater Master Plans. Funding is provided through the issuance of debt, developer fees, state and federal funding, user fees, general fund and utility revenues, and interest income.

The city maximizes every source of funding available and is constantly looking at leveraging funding the rough the used of federal, state and county dollars. Currently, the City is working on several street improvement and trail projects that have received H-GAC Transportation Improvement Program (TIP) State and Federal funds in the amount to \$77.2 million. These projects are in various phases will be completed over the next several years. The Five-Year CIP completes the 2007 bond referendum in 2022, due to the letting schedule of the TIP projects. Pearland places significant importance on infrastructure improvement and rehabilitation, as evidenced by a \$162 million bond referendum that passed in May 2007 and a \$80 million bond referendum that passed in May 2019.

The Five-Year CIP (2023-2027) is funded by \$12.0 million in cash, \$21.7 million of leveraged outside funds, \$94.1 million in approved tax supported debt and \$488.5 million in water/sewer enterprise fund debt. The CIP also includes priority projects in the amount of \$183.1 million proposed to be funded by future bond packages.

The first year of the Five-Year Capital Improvement Program is incorporated into the annual budget to appropriate funds. Capital projects for fiscal year 2023 total \$120,347,580 excluding transfers and bond issuance costs.



**CAPITAL PROJECT FUNDS
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES**

GOVERNMENTAL FUND

	FUND 500 PAY-AS-YOU-GO	FUND 501 CERTIFICATES OF OBLIGATION*	FUND 503 2006 CERTIFICATES OF OBLIGATION	FUND 506 GENERAL OBLIGATION	FUND 507 2020 GENERAL OBLIGATION*	FUND 508 2020 CERTIFICATES OF OBLIGATION*	FUND 509 2021 GENERAL OBLIGATION*	FUND 511 PEDC PAY-AS- YOU-GO	FUND 512 2021 CERTIFICATES OF OBLIGATION*
REVENUES:									
INTEREST INCOME	10,000	30,000	15	60,000	20,000	10,000	10,000		1,000
BOND PROCEEDS									
IMPACT FEES									
MISCELLANEOUS									
INTERGOVERNMENTAL		650,000		3,021,615					
TRANSFERS IN	352,500								
TOTAL REVENUES	362,500	680,000	15	3,081,615	20,000	10,000	10,000		1,000
EXPENDITURES:									
DRAINAGE									
PARKS									
FACILITIES	360,000								
STREETS		1,435,000		3,505,615		3,192,000			
WATER									
SEWER									
TOTAL PROJECTS	360,000	1,435,000		3,505,615		3,192,000			
ISSUANCE COSTS									
OTHER NON-OPERATING									
TRANSFERS OUT	97,524	281,131	27,431	176,523	116,060	120,351	157,524		70,467
TOTAL NON-OPERATING	97,524	281,131	27,431	176,523	116,060	120,351	157,524		70,467
TOTAL EXPENDITURES	457,524	1,716,131	27,431	3,682,138	116,060	3,312,351	157,524		70,467
REVENUES OVER/(UNDER)									
EXPENDITURES	(95,024)	(1,036,131)	(27,416)	(600,523)	(96,060)	(3,302,351)	(147,524)		(69,467)
BEGINNING BALANCE	95,024	17,063,108	6,043	11,173,821	3,989,796	4,012,338	(215,589)	(70,243)	(39,648)
Ending Fund Balance ⁽¹⁾	\$ 0	\$ 16,026,977	\$ (21,373)	\$ 10,573,298	\$ 3,893,736	\$ 709,987	\$ (363,113)	\$ (70,243)	\$ (109,115)

Note - Each fund may have different restrictions or assignments based on funding source, therefore ending balances may not be available for other purposes.

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**CAPITAL PROJECT FUNDS
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES**

GOVERNMENTAL FUNDS

	FUND 513 2022 GENERAL OBLIGATION*	FUND 515 2020 CERTIFICATES OF OBLIGATION - TIRZ*	FUND 516 2021 CERTIFICATES OF OBLIGATION - TIRZ*	FUND 517 2022 CERTIFICATES OF OBLIGATION*	FUND 518 2022 CERTIFICATES OF OBLIGATION - TIRZ*	FUND 519 GENERAL OBLIGATION SERIES 2023	FUND 520 CERTIFICATES OBLIGATION SERIES 2023	FUND 521 DRAINAGE FUND	FUND 524 2023 CERTIFICATES OF OBLIGATION- TIRZ	TOTAL
REVENUES:										
INTEREST INCOME	1,000	6,000	20,000	1,000	1,000					170,015
BOND PROCEEDS						17,052,962	26,442,503		9,470,000	43,495,465
IMPACT FEES										
MISCELLANEOUS										3,671,615
INTERGOVERNMENTAL TRANSFERS IN										352,500
TOTAL REVENUES	1,000	6,000	20,000	1,000	1,000	17,052,962	26,442,503		9,470,000	47,689,595
EXPENDITURES:										
DRAINAGE						2,801,562	877,438			3,679,000
PARKS						500,000	250,000			750,000
FACILITIES							9,434,000			9,794,000
STREETS			76,000			12,751,400	13,632,065		9,470,000	34,592,080
WATER SEWER										
TOTAL PROJECTS			76,000			16,052,962	24,193,503			48,815,080
ISSUANCE COSTS										
OTHER NON-OPERATING TRANSFERS OUT	91,230	48,625	24,128	204,383	59,570	127,436	207,333	25,681	13,606	1,849,003
TOTAL NON-OPERATING	91,230	48,625	24,128	204,383	59,570	127,436	207,333	25,681	13,606	1,849,003
TOTAL EXPENDITURES	91,230	48,625	100,128	204,383	59,570	16,180,398	24,400,836	25,681	13,606	50,664,083
REVENUES OVER/(UNDER) EXPENDITURES	(90,230)	(42,625)	(80,128)	(203,383)	(58,570)	872,564	2,041,667	(25,681)	9,456,394	(2,974,488)
BEGINNING BALANCE	(149,359)	(32,443)	1,752,408	(178,401)	(605,979)	(19,985)	(2,447,531)			34,333,360
Ending Fund Balance ⁽¹⁾	\$ (239,589)	\$ (75,068)	\$ 1,672,280	\$ (381,784)	\$ (664,549)	\$ 852,579	\$ (405,864)	\$ (25,681)	\$ 9,456,394	\$ 31,358,873

**CAPITAL PROJECT FUNDS
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES**

ENTERPRISE FUND

	FUND 550 UTILITY IMPACT FEE	FUND 551 WATER IMPACT FEE	FUND 552 WASTE WATER IMPACT FEE	FUND 565 REVENUE BONDS	FUND 566 2020 REVENUE BONDS	FUND 567 2020 TWDB REVENUE BONDS	FUND 568 2021 REVENUE BONDS*
REVENUES:							
INTEREST INCOME	45,000	10,000	10,000	30,000	8,000	20,000	25,000
BOND PROCEEDS							
IMPACT FEES		1,350,000	1,000,000				
MISCELLANEOUS							
INTERGOVERNMENTAL							
TRANSFERS IN							
TOTAL REVENUES	45,000	1,360,000	1,010,000	30,000	8,000	20,000	25,000
EXPENDITURES:							
DRAINAGE							
PARKS							
FACILITIES							
STREETS							
WATER							
SEWER							
TOTAL PROJECTS							
ISSUANCE COSTS							
OTHER NON-OPERATING							
TRANSFERS OUT	3,124,184	3,725,960		64,505	48,454	2,975	136,998
TOTAL NON-OPERATING	3,124,184	3,725,960		64,505	48,454	2,975	136,998
TOTAL EXPENDITURES	3,124,184	3,725,960		64,505	48,454	2,975	136,998
REVENUES OVER/(UNDER)							
EXPENDITURES	(3,079,184)	(2,365,960)	1,010,000	(34,505)	(40,454)	17,025	(111,998)
BEGINNING BALANCE	3,079,728	5,088,619	4,060,285	1,649,250	339,679	(2,354,091)	(187,850)
ENDING BALANCE	\$ 544	\$ 2,722,659	\$ 5,070,285	\$ 1,614,745	\$ 299,225	\$ (2,337,066)	\$ (299,848)

Note - Each fund may have different restrictions or assignments based on funding source, therefore ending balances may not be available for other purposes.

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**CAPITAL PROJECT FUNDS
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES**

ENTERPRISE FUND

	FUND 569 2022 CERTIFICATES OF OBLIGATION*	FUND 570 PAY-AS-YOU- GO	FUND 571 2021 TWDB REVENUE BONDS*	FUND 574 2023 CERTIFICATES OF OBLIGATION	FUND 575 MUD 4 CAPITAL PROGRAM	FUND 576 2024 CERTIFICATES OF OBLIGATION	TOTAL	GRAND TOTAL
REVENUES:								
INTEREST INCOME	8,000	40,000	20,000				216,000	386,015
BOND PROCEEDS				56,849,500			56,849,500	100,344,965
IMPACT FEES							2,350,000	2,350,000
MISCELLANEOUS							-	
INTERGOVERNMENTAL TRANSFERS IN							-	3,671,615
							-	352,500
TOTAL REVENUES	8,000	40,000	20,000	56,849,500			59,415,500	107,105,095
EXPENDITURES:								
DRAINAGE							-	3,679,000
PARKS							-	750,000
FACILITIES				362,500			362,500	10,156,500
STREETS							-	34,592,080
WATER		50,000		7,946,000			7,996,000	7,996,000
SEWER	992,000			48,541,000			49,533,000	49,533,000
TOTAL PROJECTS	992,000	50,000		56,849,500			57,891,500	106,706,580
ISSUANCE COSTS							-	
OTHER NON-OPERATING TRANSFERS OUT	291,247	176,131	24,051	301,730			7,896,235	9,745,238
TOTAL NON-OPERATING	291,247	176,131	24,051	301,730			7,896,235	9,745,238
TOTAL EXPENDITURES	1,283,247	226,131	24,051	57,151,230			65,787,735	116,451,818
REVENUES OVER/(UNDER) EXPENDITURES	(1,275,247)	(186,131)	(4,051)	(301,730)			(6,372,235)	(9,346,723)
BEGINNING BALANCE	607,818	872,884	(6,694,655)		(25,661)		6,436,006	40,769,367
Ending Fund Balance ⁽¹⁾	\$ (667,429)	\$ 686,753	\$ (6,698,706)	\$ (301,730)	\$ (25,661)	\$ -	\$ 63,771	\$ 31,422,644

**FUND 500 - CAPITAL PROJECTS FUND
PAY-AS-YOU-GO**

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					3,096,904	3,096,904	95,024
Revenues:							
Interest Income					50,000	3,200	10,000
Developer - Massey Development HGAC						2,100,000	
Transfer In - Fund 100					665,000	1,970,000	352,500
Transfer In- Fund 331					200,000	200,000	
Transfer In - Fund 340					385,000	385,000	
Transfer In - Fund 370					701,000	701,000	
Transfer In - Fund 600					211,000	211,000	
Transfer In - Fund 900							
Total Revenues					2,212,000	5,570,200	362,500
Expenditures:							
Current Year Active Projects:							
Fire Training Burn Building	FA2003	1,350,000	50,000	26,120		13,172	
Fiber Backbone	FA2004	789,750	718,187	614,967		320	
Fiber Backbone	FA2101	591,750	591,750	36,475		270,935	
Fire Station #2 Repairs	FA2103	745,000	745,000	22,760		722,240	
Fire Station #3 Attic Air Conditioning	FA2104	462,000	462,000			462,000	
Hillhouse Road Annex Phase II	FA2106	11,776,000					7,500
Train Depot	FA2108	586,000	586,000		490,000	586,000	
Fiber Backbone - Cullen Parkway from Magnolia to PSB	FA2201	422,000	422,000		422,000	422,000	
Fiber Backbone-Magnolia from Cullen to BCtr	FA2301	705,000					352,500
South Spectrum Blvd	LK1601	3,709,387	3,709,387	2,148,676		1,560,711	
Lower Kirby West Conveyance Pond	LK1804	277,536	277,536	142,489		135,047	
Shadow Creek Ranch Trail	PK1401	2,316,126	668	668			
Green Tee Terrace Trail	PK1402	4,963,718	668	668			
Woodcreek Park Bridge	PK2102	455,000	455,000		385,000	455,000	
Mobility Plan Update	TR2104	600,000	150,000	47,171		102,829	
Massey Development Agreement	TR2107	2,000,000	2,000,000	1,085,738		1,526,025	
Median Landscaping on Kingsley & Kirby	TR2203	500,000	500,000		500,000	500,000	
Road Network Condition Assessment	TR2204	365,000	365,000		500,000	365,000	
PER for Drainage Bond	DR2202		655,000			655,000	
PER for Parks Bond	PK2202		40,000			40,000	
PER for Streets Bond	TR2206		185,000			185,000	
PER for Facilities Bond	FA2206		425,000			425,000	
Sub-Total Expenditures		32,614,267	12,338,196	4,125,732	2,297,000	8,426,279	360,000
Transfers-Out/Other Uses:							
Lower Kirby South Spectrum Reimbursement							
Special Services							
Transfer-Out - To Fund 100 ⁽¹⁾					145,802	145,802	97,524
					2,442,802	8,572,081	457,524
Ending Fund Balance					2,866,102	95,024	0

⁽¹⁾Allocation for Projects and Engineering Dept. expense

FUND 501 - CERTIFICATES OF OBLIGATION

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					12,574,633	12,574,633	17,063,108
Revenues:							
Interest Income					275,000	10,100	30,000
Intergovernmental Revenues							
TIP Funds - SCR Trail							
TIP Funds - Green Tee Terrace Trail							
TIP Funds - Clear Creek Trail							650,000
Brazoria County - SH 288 NB Frontage							
HGAC					12,574,633	12,574,633	
Bond Proceeds - Rev							
Bond Proceeds - CO's							
Transfer In - Fund 100							
Transfer In - Fund 340						230,328	
Transfer In - Fund 370							
Transfer In - Fund 560							
Transfer In - Fund 900							
Total Revenues					12,849,633	12,815,061	680,000
Expenditures:							
Current Year Active Projects:							
Orange Street Service Center	FA1404	9,801,100	9,801,100	8,999,921		801,179	
Fire Station #8	FA1501	12,136,709	12,136,709	11,839,466			
Facilities Assessment Study	FA1702	300,000	300,000	32,000		268,000	
Fire Station #7	FA1804	50,000	50,000	30,597		19,403	
Shadow Creek Ranch Library	FA1805	20,446,464	2,960,000	1,584,182		1,375,818	
Orange Street Service Center Ph 2	FA1902	29,475,000	3,109,290	683,797		2,425,493	
Fire Station #4	FA2001	8,489,000	1,435,000	1,312,329		122,671	
Shadow Creek Ranch Trail	PK1401	2,316,126	2,315,458	2,105,418		210,040	
Green Tee Terrace Trail	PK1402	3,924,852	3,924,852	2,991,892			
Clear Creek Trail	PK1904	10,470,000	1,056,000	21,425		378,575	
Shadow Creek Ranch Park Phase 2	PK2001	10,016,834	650,000	630,773		19,227	
Safe Routes to School	TR1602	3,762,000	435,000	300,440		134,560	
SH 288 Northbound Frontage Road	TR1701	5,990,000	3,109,997	3,100,724		9,273	
Orange Street Reconstruction	TR1703	4,699,678	3,666,454	3,666,191			
Multi-Modal Master Plan	TR1802	325,000	325,000	311,208			
Intersection Redesign	TR1803	975,000	975,001	365,595		609,406	
Broadway @ Dixie Farm Intersection	TR1804	1,112,000	1,112,000	210,272		901,728	
Broadway @ Pearland Pkwy Intersection	TR2001	1,500,000	750,000		750,000	243,000	200,000
Mobility Plan Update	TR2104	1,150,000	450,000		450,000	450,000	
Pearland Parkway at Barry Rose Intersection Impr	TR2301	1,455,000				220,000	1,235,000
Sub-Total Expenditures		128,394,763	48,561,861	38,186,230	1,200,000	8,188,373	1,435,000
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					138,212	138,212	281,131
Bond Issuance Costs							
Total Expenditures/Transfers-Out/Other Uses					1,338,212	8,326,585	1,716,131
Ending Fund Balance*					24,086,053	17,063,108	16,026,977

⁽¹⁾Allocation for Projects and Engineering Dept. expense

**Prior to FY2020 all Certificate of Obligation sales were consolidated into one fund.

*\$1,435,000 of fund balance for Fire Station #7 sold in 2018

FUND 503 - CERTIFICATES OF OBLIGATION SERIES 2006

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					39,275	39,275	6,043
Revenues:							
Interest Income					0	10	15
Total Revenues						10	15
Expenditures:							
Current Year Active Projects:							
Mary's Creek Channel Improvements	DR2005	239,477	239,477	209,777	29,700	29,700	
Mykawa Road Widening	TR0601	19,764,303	108,723	108,723			
Sub-Total Expenditures		20,003,780	348,200	318,500	29,700	29,700	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100					3,542	3,542	27,431
Total Expenditures/Transfers-Out/Other Uses					33,242	33,242	27,431
Ending Fund Balance					6,033	6,043	(21,373)

FUND 506 - GENERAL OBLIGATION SERIES 2007, 2009, 2010, 2011, 2014

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					23,068,883	23,068,883	11,173,821
Revenues:							
Bond Proceeds - GO's							
Bond Proceeds - CO's							
Interest Income							
					300,000	20,700	60,000
Miscellaneous					0	30,000	
Intergovernmental Revenues							
TxDOT - Bailey (T08002)							
TxDOT - Mykawa Rd Widening (TR0601)							
TxDOT - Hughes Ranch (TR1201)							
TxDOT - Fite Rd (TR1202)							
TxDOT - Max Rd (TR1205)							
TxDOT - McHard Rd (TR1405)							
TxDOT - Smith Ranch Rd Ext (TR1501)							
Transfer In - Fund 340							
Transfer In - Fund 100							
Total Revenues					300,000	50,700	3,081,615
Expenditures:							
Current Year Active Projects:							
West Lea Subdivision Drainage Improvements	DR1904	7,427,406	885,406		885,406	885,406	
Hickory Slough Regional Detention	DR1905	4,625,000	1,625,000	1,598,343		26,657	
D L Smith Detention Pond	DR2002	4,838,036	764,594	762,776			
Animal Services Shelter	FA1803	10,220,240	162,000	161,999		1	
Recreation Center & Natatorium Chiller Replacement	FA2202	330,000	330,000		330,000	305,000	
Independence Park Ph 1	P20001	4,673,275	4,735,838	4,597,835		138,003	
Shadow Creek Ranch Park Phase 2	PK2001	10,016,834	296,834	188,106		108,728	
Old Alvin Road Widening	T20002	7,622,431	7,361,242	6,925,464		435,778	
Mykawa Road Widening	TR0601	19,764,303	5,522,400	1,942,308		3,580,092	
Hughes Ranch Road	TR1201	22,850,000	22,850,000	19,607,620		3,242,380	
Fite Road	TR1202	4,901,662	4,901,662	4,032,826		868,836	
Max Road	TR1205	10,801,836	10,801,836	8,940,803		100,000	
McHard Road Extension	TR1405	47,847,000	9,355,606	9,370,327		6,104	
Smith Ranch Road Expansion	TR1501	13,624,000	3,120,000	1,063,793		2,065,807	3,021,615
Clear Creek Bridge Replacement	TR2102	500,000	500,000			16,000	484,000
Sub-Total Expenditures		170,042,023	73,212,418	59,192,200	1,215,406	11,778,792	3,505,615
Transfers-Out/Other Uses:							
Special Services - FB County							
Bond Issuance Costs							
Transfer-Out - To Fund 100 ⁽¹⁾							
					166,970	166,970	176,523
Transfer-Out - To Fund 505							
Total Expenditures/Transfers-Out/Other Uses					1,382,376	11,945,762	3,682,138
Ending Fund Balance					21,986,507	11,173,821	10,573,298

⁽¹⁾For Projects and Engineering Department Expense

**This fund represents consolidated bond sales prior to FY2020 when all debt issuances were split into separate funds.

*DR2201 - \$351,062 of fund balance to be allocated in FY 23

FUND 507 - GENERAL OBLIGATION SERIES 2020

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					9,001,299	9,001,299	3,989,796
Revenues:							
Interest Income						9,200	20,000
Bond Proceeds - GO's							
Intergovernmental Revenues							
TXDOT - McHard Rd (TR1405)						32,380,531	
Total Revenues						0	20,000
Expenditures:							
Current Year Active Projects:							
Piper Rd Drainage	DR1901	1,271,000	351,000	325,300		25,700	
Mimosa Acres Drainage Improvements	DR1902	1,270,000	470,000	458,009		9,851	
Willowcrest Subdivision Drainage Improvements	DR1903	14,960,000	2,086,000	877,724		1,208,276	
West Lea Subdivision Drainage Improvements	DR1904	7,427,406	600,000	465,618		881,884	
Animal Services Shelter	FA1803	10,220,240	1,534,000	1,362,080		171,920	
Fire Training Burn Building Ph I	FA2003	1,350,000	130,000	126,292		2,258	
Park Equipment Recapitalization Program	PK1902	909,236	909,236	909,236			
Park Equipment Recapitalization Program	PK2101	590,764	90,764			90,764	
McHard Road Extension	TR1405	47,847,000	35,002,141	2,201,504		32,800,637	
Street Reconstruction - Linwood	TR1901	1,701,250	168,872	168,872			
Pearland Parkway Traffic Improvements	TR1902	1,124,000	974,000	295,637		579,815	
Pearland Parkway Traffic Circle Modifications	TR1903	3,272,000	1,272,000	453,658		818,342	
Bailey Road Expansion - Veterans Dr to Main	TR1904	14,591,000	1,360,000	834,084	225,000	525,916	
Street Reconstruction - Sleepy Hollow	TR2002	1,995,000	331,128	222,191		180,937	
Sub-Total Expenditures		108,528,896	45,279,141	8,700,205	225,000	37,296,300	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					104,934	104,934	116,060
Transfer-Out - To Fund 512						20,825	
Total Expenditures/Transfers-Out/Other Uses					329,934	37,401,234	116,060
Ending Fund Balance					8,671,365	3,989,796	3,893,736

⁽¹⁾For Projects and Engineering Department Expense

**Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

FUND 508 - CERTIFICATES OBLIGATION SERIES 2020

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					4,164,550	4,164,550	4,012,338
Revenues:							
Interest Income						4,500	10,000
Bond Proceeds - CO's							
Intergovernmental Revenues							
TxDOT - Safe Routes (TR1602)					2,553,600	2,553,600	
Total Revenues					2,553,600	2,558,100	10,000
Expenditures:							
Current Year Active Projects:							
PSB Back-Up Power Redundancy	FA2006	575,000	575,000	488,162		14,345	
Safe Routes to School Improvements	TR1602	3,762,000	3,327,000		3,327,000	135,000	3,192,000
SH 288 Northbound Frontage Rd	TR1701	5,990,000	3,065,000	2,862,838		202,162	
Traffic Signal Upgrades	TR2105	450,000	450,000	421,963			
Traffic Signal Upgrades FY21	TR2106					28,038	
Traffic Signal Upgrades	TR2201	2,145,000	2,145,000		2,145,000	2,145,000	
Sub-Total Expenditures		12,922,000	9,562,000	3,772,963	5,472,000	2,524,545	3,192,000
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					185,767	185,767	120,351
Total Expenditures/Transfers-Out/Other Uses					5,657,767	2,710,312	3,312,351
Ending Fund Balance					1,060,383	4,012,338	709,987

⁽¹⁾For Projects and Engineering Department Expense

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

FUND 509 - GENERAL OBLIGATION SERIES 2021

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed	
Beginning Fund Balance					8,240,128	8,240,128	(215,589)	
Revenues:								
Interest Income						8,700	10,000	
Bond Proceeds - GO's								
Total Revenues					0	8,700	10,000	
Expenditures:								
Current Year Active Projects:								
Piper Rd Drainage	DR1901	1,271,000	920,000	672,409		203,662		
Mimosa Acres Drainage Improvements	DR1902	1,270,000	800,000	682,238		111,188		
Willowcrest Subdivision Drainage Improvements	DR1903	14,960,000	1,500,000			1,500,000		
West Lea Subdivision Drainage Improvements	DR1904	7,427,406	1,000,000			1,000,000		
DL Smith Area Drainage Improvements	DR2002	852,630						
Animal Services Shelter	FA1803	10,220,000	7,929,000	4,417,606		3,511,394		
Fire Training Burn Building Ph I	FA2003	1,350,000	1,170,000	1,169,969				
Park Equipment Recapitalization	PK2101	590,764	590,764			590,764		
Street Reconstruction - Linwood Oaks & Orange C	TR1901	1,701,250	1,532,378	1,489,369		7,297		
Pearland Parkway Traffic Circle Modifications	TR1903	3,272,000	1,000,000	1,125,704		(125,704)		
Street Reconstruction - Sleepy Hollow	TR2002	1,995,000	1,663,872	36,383		1,627,489		
Sub-Total Expenditures		44,910,050	18,106,014	9,593,678		8,426,090		
Transfers-Out/Other Uses:								
Transfer-Out - To Fund 100 ⁽¹⁾						38,327	38,327	157,524
Total Expenditures/Transfers-Out/Other Uses					38,327	8,464,417	157,524	
Ending Fund Balance					8,201,801	(215,589)	(363,113)	

⁽¹⁾For Projects and Engineering Department Expense

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

FUND 511 - PEDC Projects

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					(292,571)	(292,571)	(70,243)
Revenues:							
Interest Income							
Interfund Reimbursement - Fund 900							
					782,266	6,000,000	19,965,109
Total Revenues					782,266	6,000,000	19,965,109
Expenditures:							
Current Year Active Projects:							
SH 35 Infrastructure Improvements	EDC167	969,652	969,652	969,652		2,431,622	275,000
Lower Kirby Park Amenities	LK1803	1,000,000	1,000,000	389,066			1,530,000
LK Regional Detention Property Acquisition	LK1902	556,728	556,728	556,728		1,050	
FM518 Infrastructure Improvements	EDC170					750,000	
	EDC172						13,340,109
Smith Ranch Business Park	EDC173	1,094,000				250,000	
Hughes Road Entryway	EDC174	565,000				65,000	
Old Town SE Quad Infrastructure Improvement	EDC175	2,250,000				2,250,000	4,820,000
Clear Creek Trail	EDC176					30,000	
Sub-Total Expenditures		6,435,380	2,526,380	1,915,446		5,777,672	19,965,109
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100							
Total Expenditures/Transfers-Out/Other Uses					0	5,777,672	19,965,109
Ending Fund Balance					489,695	(70,243)	(70,243)

FUND 512 - CERTIFICATES of OBLIGATION SERIES 2021

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					(9,795,334)	(9,795,334)	(39,648)
Revenues:							
Interest Income						500	1,000
Bond Proceeds - CO's							
Intergovernmental Revenues							
TxDOT - McHard Rd (TR1405)							
Transfer In - Fund 100							
Transfer In - Fund 507							
Total Revenues					0	500	1,000
Expenditures:							
Current Year Active Projects:							
Hickory Slough Regional Detention	DR1905	4,625,000	2,302,562				
Cowarts Creek Detention Pump Station Generator	DR2101	550,000	200,000	49,940		150,060	
Fire Station #4	FA2001	8,489,000	7,184,000	4,548,829		2,505,171	
Police Training Center	FA2102	5,870,000	250,000			250,000	
Hillhouse Road Annex Phase II	FA2106	11,776,000	417,000			417,000	
Clear Creek Trail	PK1904	10,470,000	500,000			500,000	
McHard Road Extension	TR1405	47,847,000		14,040,657		(14,040,657)	
Traffic Signal Upgrades	TR2106	477,406	477,406	70,000		407,406	
Sub-Total Expenditures		90,104,406	11,330,968	18,709,426		(9,811,020)	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					55,834	55,834	70,467
Total Expenditures/Transfers-Out/Other Uses					55,834	(9,755,186)	70,467
Ending Fund Balance					(9,851,168)	(39,648)	(109,115)

⁽¹⁾For Projects and Engineering Department Expense

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale in summer 2021.

FUND 513 - GENERAL OBLIGATION SERIES 2022

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					(37,171)	(37,171)	(149,359)
Revenues:							
Interest Income							1,000
Bond Proceeds - GO's					32,956,162	25,113,840	
Intergovernmental Revenues							
TxDOT - Smith Ranch Rd (TR1501)					3,031,215		
Total Revenues					32,956,162	25,113,840	1,000
Expenditures:							
Current Year Active Projects:							
Animal Services Shelter	FA1803	10,220,000	0			595,240	
Willowcrest Subdivision Drainage Improvements	DR1903	14,960,000	12,340,000			11,374,000	
West Lea Subdivision Drainage Improvements	DR1904	7,427,406	4,942,000		950,000	5,542,000	
Hickory Slough Regional Detention Pond	DR1905	4,625,000	2,302,562		2,302,562	0	
Park Equipment Recapitalization Program	PK2201	500,000	500,000		500,000	500,000	
Mykawa Road Widening	TR0601	19,764,303	2,881,600		2,881,600	4,777,600	
Smith Ranch Road Extension (CR 94) - Hughes Rd	TR1501	13,624,000	5,371,215		4,571,215		
Pearland Parkway Traffic Circle Modifications	TR1903	3,272,000	1,000,000			1,000,000	
Bailey Road Expansion - Veterans Dr to Main	TR1904	14,591,000	7,000,000		7,000,000	1,325,000	
Sub-Total Expenditures		88,983,709	36,337,377		18,205,377	25,113,840	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					112,188	112,188	91,230
Total Expenditures/Transfers-Out/Other Uses					18,317,565	25,226,028	91,230
Ending Fund Balance					14,601,426	(149,359)	(239,589)

⁽¹⁾For Projects and Engineering Department Expense

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale anticipated for summer 2022.

FUND 515 - CERTIFICATES OBLIGATION SERIES 2020 (TIRZ)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					3,874,982	3,874,982	(32,443)
Revenues:							
Interest Income						3,000	6,000
Bond Proceeds - CO's							
Total Revenues					0	3,000	6,000
Expenditures:							
Current Year Active Projects:							
Shadow Creek Ranch Park Ph II	PK2001	10,016,834	9,070,000	6,180,016		2,889,984	
Shadow Creek Ranch Trail Ph II	PK2003	1,575,000	250,000	83,318	40,000	166,682	
Shadow Creek Library	FA1805	20,446,464	1,000,000	945,930			
Shadow Creek Parkway Landscaping, Street Lighti	TR1905	7,970,000	915,000	239,177	190,000	675,823	
Shadow Creek Ranch Sidewalk Extensions	TR2003	665,000	205,237	79,604		125,633	
Sub-Total Expenditures		40,673,298	11,440,237	7,528,045	230,000	3,858,122	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾						52,303	48,625
Total Expenditures/Transfers-Out/Other Uses					282,303	3,910,425	48,625
Ending Fund Balance					3,592,679	(32,443)	(75,068)

⁽¹⁾For Projects and Engineering Department Expense

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale in summer 2020.

FUND 516 - CERTIFICATES OBLIGATION SERIES 2021 (TIRZ)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					10,217,051	10,217,051	1,752,408
Revenues:							
Interest Income						11,200	20,000
Bond Proceeds - CO's					18,472,464		
Total Revenues					18,472,464	11,200	20,000
Expenditures:							
Current Year Active Projects:							
Shadow Creek Library	FA1805	20,446,464	16,540,000	9,150,159		7,036,582	
Shadow Creek Ranch Sidewalk Extensions	TR2003	665,000	932,464			459,763	
Shadow Creek Ranch Intersection Improvements	TR2103	10,394,000	1,000,000			924,000	76,000
Sub-Total Expenditures		31,505,464	18,472,464	9,150,159		8,420,345	76,000
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					55,498	55,498	24,128
Total Expenditures/Transfers-Out/Other Uses					55,498	8,475,843	100,128
Ending Fund Balance					28,634,017	1,752,408	1,672,280

⁽¹⁾For Projects and Engineering Department Expense

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale occurred in summer 2021.

FUND 517 - CERTIFICATES OBLIGATION SERIES 2022

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					(21,865)	(21,865)	(178,401)
Revenues:							
Interest Income							1,000
Bond Proceeds - CO's							
Transfer In - From Fund 600							
Total Revenues					30,738,776	10,712,578	1,000
Expenditures:							
Current Year Active Projects:							
Hickory Slough Regional Detention Pond	DR1905	4,625,000	697,438		697,438		
Cowarts Creek Detention Pump Station Generator	DR2101	550,000	700,000		700,000	350,000	
Orange Street Service Center Phase II	FA1902	29,475,000	6,074,250		6,074,250	175,000	
Police Training Center	FA2102	5,870,000	3,400,000		3,250,000	3,600,000	
Public Safety Building Renovations	FA2105	582,000	582,000		582,000	1,135,000	
Hillhouse Road Annex Phase II	FA2106	11,858	5,971,875		5,971,875	834,750	
Natorium Air Handling Replacement	FA2203	3,206,000	3,206,000		3,206,000	305,000	
McHard Road Extension	TR1405	47,847,000	5,028,428			3,468,428	
Smith Ranch Road Extension (CR 94) - Hughes R	TR1501	13,624,000	2,028,785		2,028,785	774,400	
Pearland Parkway Traffic Circle Modifications	TR1903	3,272,000	1,000,000			-	
Intersection Improvements - Broadway at Pearland	TR2001	1,500,000	750,000		750,000	-	
Mobility Plan Update	TR2104	1,150,000	550,000		550,000	-	
Traffic Signal Upgrades	TR2201	2,145,000					
Road Network Condition Assessment	TR2204	365,000					
Dixie Farm Road Transition near Mary's Creek and Cowart's Crrek	TR2205	540,000				70,000	
Sub-Total Expenditures		114,762,858	29,988,776		23,810,348	10,712,578	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾							
Total Expenditures/Transfers-Out/Other Uses					23,966,884	10,869,114	204,383
Ending Fund Balance					6,750,027	(178,401)	(381,784)

⁽¹⁾For Projects and Engineering Department Expense

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale anticipated for summer 2022.

FUND 518 - CERTIFICATES OBLIGATION SERIES 2022 (TIRZ)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					(2,540,607)	(2,540,607)	(605,979)
Revenues:							
Interest Income							
Bond Proceeds - CO's							
Total Revenues					19,539,500	8,380,000	1,000
Expenditures:							
Current Year Active Projects:							
Shadow Creek Library	FA1805	20,446,464	2,000,000	2,353,793		(2,000,000)	
Shadow Creek Ranch Trail Ph II	PK2003	1,575,000	1,145,000		1,325,000	1,325,000	
Shadow Creek Parkway Landscaping, Street Lighti	TR1905	7,140,000	6,225,000		6,225,000	7,055,000	
Shadow Creek Ranch Intersection Improvements	TR2103	10,394,000	9,470,000		9,470,000		
Sub-Total Expenditures		39,555,464	18,840,000	2,353,793	17,020,000	6,380,000	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾							
Total Expenditures/Transfers-Out/Other Uses					17,085,372	6,445,372	59,570
Ending Fund Balance					(86,479)	(605,979)	(664,549)

⁽¹⁾For Projects and Engineering Department Expense

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale anticipated for summer 2022.

FUND 519 - GENERAL OBLIGATION SERIES 2023

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance						0	(19,985)
Revenues:							
Bond Proceeds - GO's							17,052,962
Interest Income							
Total Revenues						0	17,052,962
Expenditures:							
Current Year Active Projects:							
Hickory Slough Regional Detention Pond	DR1905	4,625,000					2,302,562
Hickory Slough Sportsplex Detention Pond Ph 2	DR2301	4,239,000					499,000
Park Equipment Recapitalization Program	PK2301	500,000					500,000
Mykawa Road Widening BW8 to FM518	TR0601	19,764,303					551,900
Smith Ranch Road Exentension	TR1501	13,624,000					2,340,000
Bailey Road Expansion-Veterans Dr to Main	TR1904	14,591,000					8,929,500
Street Reconstruction-Sherwood	TR2302	5,380,000					930,000
Hughes Road-Pearland Parkway to City of Pearland City Limit	TR2303	6,670,000					
Sub-Total Expenditures							16,052,962
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾						19,985	127,436
Total Expenditures/Transfers-Out/Other Uses						19,985	16,180,398
Ending Fund Balance						(19,985)	852,579

⁽¹⁾For Projects and Engineering Department Expense

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

FUND 520 - CERTIFICATES OBLIGATION SERIES 2023

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance						0	(2,447,531)
Revenues:							
Interest Income							
Bond Proceeds - CO's							
							26,442,503
Total Revenues						0	26,442,503
Expenditures:							
Current Year Active Projects:							
Hickory Slough Detention Storm Water Pump Station Generator							
	DR2304	900,000					180,000
Orange Street Service Center Phase II							
	FA1902	29,475,000	3,052,350		3,052,350		
Fire Station #11							
	FA2002	13,420,000					500,000
Hillhouse Road Annex Phase II							
	FA2106	11,858,000	2,504,625		2,504,625		
Police Training Center							
	FA2102	5,870,000				2,020,000	
Public Safety Building Renovations							
	FA2105	1,544,000				409,000	
Natatorium Air Handling Replacement							
	FA2203	5,198,000					4,893,000
Reflection Bay WRF Fuel Island							
	FA2205	725,000					362,500
Recreation center Boiler Replacement							
	FA2303	608,000					608,000
Fiber Backbone (Magnolia from Cullen to Business Center)							
	FA2301	705,000					352,500
PSB Detainment Area Plumbing Replacement							
	FA2304	648,000					648,000
Natatorium Recapitalization Project							
	FA2305	2,070,000					2,070,000
Clear Creek Trail							
	PK1904	10,470,000					250,000
Hickory Slough Regional Detention Pond							
	DR1905	4,625,000					697,438
Mykawa Road Widening BW8 to FM518							
	TR0601	19,764,303					8,803,680
Smith Ranch Road Extension							
	TR1501	13,624,000					4,358,385
Dixie Farm Road Transition near Mary's Creek & Cowart's Creek							
	TR2205	540,000					470,000
Sub-Total Expenditures		122,044,303	5,556,975		5,556,975	2,429,000	24,193,503
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾							
						18,531	207,333
Total Expenditures/Transfers-Out/Other Uses						5,575,506	2,447,531
Ending Fund Balance						(5,575,506)	(405,864)

⁽¹⁾For Projects and Engineering Department Expense

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**Bond Sale anticipated for summer 2023.

FUND 521 - DRAINAGE FUND

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance						0	0
Revenues:							
Interest Income							
Bond Proceeds - GO's							
Total Revenues						0	0
Expenditures:							
Current Year Active Projects:							
Master Drainage Plan Update	DR2303	1,500,000					0
Veterans Drainage Improvements	DR2305	9,721,000					
Longwood Park (Roadside Ditch & Culvert)	DR2306	3,200,000					
Sub-Total Expenditures							
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾							
Total Expenditures/Transfers-Out/Other Uses						0	0
Ending Fund Balance						0	(25,681)

⁽¹⁾For Projects and Engineering Department Expense

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale anticipated for summer 2023.

FUND 524 - TIRZ CO SERIES 2023

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance						0	0
Revenues:							
Interest Income							
Bond Proceeds - GO's							
							9,470,000
Total Revenues						0	0
Expenditures:							
Current Year Active Projects:							
Intersection Improvements in Shadow Creek Ranch							
	TR2103	10,394,000					9,470,000
Sub-Total Expenditures							9,470,000
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾							
							13,606
Total Expenditures/Transfers-Out/Other Uses						0	0
Ending Fund Balance						0	(13,606)

⁽¹⁾For Projects and Engineering Department Expense

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale anticipated for summer 2023.

FUND 550 - UTILITY IMPACT FEE FUND

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					16,586,195	16,586,195	3,079,728
Revenues:							
Water Impact Fees							
Sewer Impact Fees							
Interest Income					1,000,000	16,500	45,000
Bond Proceeds					1,100,000		
Transfer In - Fund 600							
Total Revenues					2,100,000	16,500	45,000
Expenditures:							
Current Year Active Projects:							
McHard Rd. 16" Waterline Phase II	WA1601	2,536,000	2,536,000	2,530,842		5,158	
Hughes Ranch Road West 12" Water Line	WA1602	2,145,733	2,054,101	2,054,101			
Surface Water Plant	WA1605	175,500,000	41,675,000	40,028,908		1,646,092	
FM 521 Ground Storage Tank Expansion	WA1701	5,536,799	5,536,799	5,292,098		244,701	
Reflection Bay Water Reclamation	WW1405	54,072,829	52,976,275	52,953,405			
McHard Road Trunk Sewer	WW1406	5,100,000	4,371,699	4,323,623		48,076	
Barry Rose WRF Replacement	WW1502	228,440,000	12,628,087	2,399,176		7,010,559	
Reflection Bay Package Plant	WW1508	10,811,000	10,724,693	10,724,693			
JHEC WWTP Expansion	WW1603	80,593,236	10,840,088	6,287,671	731,000	(1,999,943)	
Sub-Total Expenditures		564,735,597	143,342,742	126,594,517	731,000	6,954,643	
Transfers-Out/Other Uses:							
Transfer Out-To Fund 100-Impact Fee Study					175,000	175,000	
Transfer-Out - To Fund 100 ⁽¹⁾					89,756	89,756	55,184
Transfer-Out - To Fund 601 ⁽²⁾					6,303,568	6,303,568	3,069,000
Transfer-Out - To Fund 565							
Bond Issuance Costs							
Total Expenditures/Transfers-Out/Other Uses					7,299,324	13,522,967	3,124,184
Ending Fund Balance					11,386,871	3,079,728	544

⁽¹⁾Allocation for Projects and Engineering Dept. expenses.

⁽²⁾Debt Service allocation for projects funded by City issuing debt.

FUND 565 - WATER & SEWER REVENUE BOND FUNDS

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					8,165,853	8,165,853	1,649,250
Revenues:							
Interest Income					300,000	10,200	30,000
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds							
Total Revenues					300,000	10,200	30,000
Expenditures:							
Current Year Active Projects:							
Water Meter Changeout	WA1702	18,000,000	16,803,043	14,301,333		2,413,866	
Water Production Facilities	WA1703	1,402,595	250,000	126,057		123,943	
Bailey Water Plant Improvements	WA1901	14,440,000	4,860,000	1,986,103		2,873,897	
Westwood Village Water Quality Program	WA2106	506,000	660,000		660,000		
McLean Elevated & Ground Storage Tank Rehabili	WA2206	1,425,000	1,425,000		1,425,000	790,000	
Mykawa Lift Stations	WW1601	7,447,920	6,545,041	6,289,337		255,704	
Lift Station Program	WW1801	863,000	634,238	625,469			
Sub-Total Expenditures		44,084,515	31,177,322	23,328,299	2,085,000	6,457,410	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					69,393	69,393	64,505
Transfer-Out - To Fund 570							
Transfer-Out - To Fund 600							
Total Expenditures/Transfers-Out/Other Uses					69,393	6,526,803	64,505
Ending Fund Balance					8,396,460	1,649,250	1,614,745

⁽¹⁾Allocation for Projects and Engineering Departments.

FUND 566 - WATER & SEWER REVENUE BOND FUNDS 2020

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					3,501,253	3,501,253	339,679
Revenues:							
Interest Income					150,000	3,600	8,000
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds					46,527,000		
Total Revenues					46,677,000	3,600	8,000
Expenditures:							
Current Year Active Projects:							
Southdown Plant Ground Storage Tank Replacem	WA1904	2,700,000	2,150,000	1,480,608		217,065	
Barry Rose WRF Expansion	WW1502	228,440,000	620,000			620,000	
Willowcrest Subdivision Sanitary Sewer	WW1905	1,636,000	1,300,000			1,300,000	
Longwood WRF Decommissioning	WW1906	36,193,000	1,056,000	58,230		997,770	
Hughes Ranch Gravity Trunk Sewer	WW1907	1,755,000	1,755,000	1,753,900		1,100	
Sanitary Sewer Rehabilitation	WW2003	17,500,000	1,473,775	1,473,774			
Sub-Total Expenditures		288,224,000	8,354,775	4,766,512		3,135,935	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					29,239	29,239	48,454
Transfer-Out - To Fund 570							
Transfer-Out - To Fund 600							
Total Expenditures/Transfers-Out/Other Uses					29,239	3,165,174	48,454
Ending Fund Balance					50,149,014	339,679	299,225

⁽¹⁾Allocation for Projects and Engineering Departments.

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale occurred in summer 2020.

FUND 567 - 2020 TWDB REVENUE BONDS

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					79,008,389	79,008,389	(2,354,091)
Revenues:							
Interest Income					500,000	8,100	20,000
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds					107,600,000		
Total Revenues					108,100,000	8,100	20,000
Expenditures:							
Current Year Active Projects:							
Surface Water Plant	WA1605	175,500,000	107,600,000	26,289,801		81,310,199	
Sub-Total Expenditures		175,500,000	107,600,000	26,289,801		81,310,199	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					60,381	60,381	2,975
Total Expenditures/Transfers-Out/Other Uses					60,381	81,370,580	2,975
Ending Fund Balance					187,048,008	(2,354,091)	(2,337,066)

⁽¹⁾Allocation for Projects and Engineering Departments.

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

FUND 568 - WATER & SEWER REVENUE BOND FUNDS 2021

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					7,982,120	7,982,120	(187,850)
Revenues:							
Interest Income						10,700	25,000
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds							
Total Revenues						10,700	25,000
Expenditures:							
Current Year Active Projects:							
Hillhouse Road Annex Phase II	FA2106	11,858,000	208,500			208,500	
Water Operations Building	FA2107	1,849,000	234,000			234,000	
Liberty Elevated & Ground Storage Tank Rehabilitation	WA2101	995,000	1,750,000	103,200		891,800	
South Corrigan Subdivision Transite Pipe Water Line Rep	WA2105	3,175,000	3,300,000	77,912		3,097,088	
Westwood Village Water Quality Program	WA2106	506,000		7,912		(7,912)	
Miller Ranch Regional Lift Station Odor Control & Rehabil	WW2001	1,090,000	1,011,000			1,011,000	
Shadow Creek Regional Lift Station Generator	WW2004	1,193,000	818,000			818,000	
Bailey Sewer Line	WW2007	630,000	600,000			600,000	
Sanitary Sewer Rehabilitation - Old Town District	WW2101	4,165,000	415,000	13,798		401,202	
Cullen Elevated Storage Tank Rehabilitation	WA2209	825,000				825,000	
Sub-Total Expenditures		26,286,000	8,336,500	202,822		8,078,678	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					101,992	101,992	136,998
Total Expenditures/Transfers-Out/Other Uses					101,992	8,180,670	136,998
Ending Fund Balance					7,880,128	(187,850)	(299,848)

⁽¹⁾Allocation for Projects and Engineering Departments.

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale occurred in summer 2021.

FUND 569 - W/S CO SERIES 2022

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					(10,250,807)	(10,250,807)	607,818
Revenues:							
Interest Income							8,000
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds						49,203,515	
Total Revenues						49,203,515	8,000
Expenditures:							
Current Year Active Projects:							
Orange Street Service Center Phase II	FA1902	28,510,290	10,605,750		10,605,750	325,000	
Hillhouse Road Annex Phase II	FA2106	11,858,000	1,990,625		1,990,625	278,250	
Water Operations Building	FA2107	1,849,000	1,615,000		1,615,000	1,615,000	
Surface Water Plant	WA1605	175,500,000	26,225,000	10,163,758		10,816,242	
Bailey Water Plant Improvements	WA1901	14,440,000	7,980,000			9,580,000	
FM 518 Utility Relcoations - SH 288 to Cullen Park	WA2103	7,140,000	790,000		790,000		
Westwood Village Water Quality Program	WA2106	506,000				406,000	
Westminister Subdivision Water Line Replacement	WA2201	945,000	945,000		945,000	170,000	
Green Tee Transite Pipe Water Line Replacement	WA2203	4,800,000	450,000		450,000	450,000	
Somersetshire Estates Subdivision Small Diamete	WA2205	704,000	704,000		704,000	120,000	
Barry Rose WRF	WW1502	228,440,000	25,000,000		25,000,000	6,920,265	
JHEC WWTP Expansion	WW1603	80,593,236				5,131,000	
Longwood WRF	WW1906	36,193,000	6,062,000		6,062,000	490,000	
Sanitary Sewer Rehabilitation - Old Town District &	WW2101	4,165,000	3,750,000		3,750,000		
East & West Barnett Lift Stations Rehab	WW2102	1,500,000	1,360,000		1,360,000	214,000	992,000
FM 518 Utility Relocations (SH288 to Cullen Park)	WW2104	6,800,000	800,000			800,000	
Bella Vita Regional Lift Station Rehabilitation	WW2201	1,184,000	1,126,000		1,126,000	164,000	
Sanitary Sewer Rehabilitation - Barry Rose Service	WW2202	4,000,000	4,000,000		4,000,000	250,000	
Autumn Lakes Lift Station Rehabilitation	WW2203	716,000	716,000		716,000	102,000	
Sunrise Lakes Lift Station Rehabilitation	WW2204	738,000	738,000		738,000	104,000	
Bailey Sewer Line-Veterans to Bailey Water Plant	WW2007	1,542,000				912,000	
Sub-Total Expenditures		612,123,526	94,857,375	10,163,758	60,652,375	38,047,757	992,000
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					297,133	297,133	291,247
Total Expenditures/Transfers-Out/Other Uses					60,949,508	38,344,890	1,283,247
Ending Fund Balance					(71,200,315)	607,818	(667,429)

⁽¹⁾Allocation for Projects and Engineering Departments.

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale anticipated for summer 2022.

FUND 570 - WATER/SEWER PAY AS YOU GO CIP

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					8,936,875	8,936,875	872,884
Revenues:							
Interest Income					75,000	12,000	40,000
Bond Proceeds							
Intergovernmental							
Transfer In - Fund 565							
Transfer In - Fund 600					3,819,000	3,329,000	
Total Revenues					3,894,000	3,341,000	40,000
Expenditures:							
Current Year Active Projects:							
Underground Piping Infrastructure	WA1603	250,000	97,405	90,838		6,567	
Water Production Facilities	WA1703	1,402,595	1,152,595	25,555		727,040	
Water Master Plan	WA1705	500,000	500,000	451,655			
Transite Water Line Replacement	WA1802	1,000,000	582,486	582,485			
FM 1128 16" Water Line - Bailey to CR 100	WA1803	100,000	125,000		125,000	100,000	
CR 100 16" Water Line - Veteran's to FM 1128	WA1804	360,000	250,000		250,000	360,000	
Veteran's Dr 16" Water Line - Bailey to CR 128	WA1805	225,000	225,000		225,000		
Transite Water Line Replacement	WA1903	1,082,340	1,082,340	166,473		915,867	
Southdown Plant GST Replacement	WA1904	2,700,000	273,068	272,955		113	
Oak Brook Water Quality Program Ph I	WA1906	427,000	427,000	36,294		290,706	
Orange Circle Water Line	WA1907	240,000	195,843	145,793		5	
North Corrigan Transite Water Line Replacement	WA2002	1,000,000	1,000,000	509,065		490,935	
Oak Brook Water Quality Program Ph 2	WA2003	580,000	837,000	76,944		535,056	
Sleepy Hollow Water Line	WA2004	365,000	365,000	205,585		159,415	
FM 518 Utility Relocations - SH 288 to Cullen Parkwa	WA2103	7,140,000	100,000	30,000		50,000	50,000
Westwood Village Water Quality Program	WA2106	506,000	100,000	5,767		100,000	
SCADA - Water	WA2107	2,850,000	2,850,000			2,850,000	
Magnolia Parkway Water Line Looping	WA2108	70,000	70,000			70,000	
Clear Creek Bridge Waterline Replacement	WA2109	317,000	130,000		100,000	25,000	
McLean Water Production Facility Rehabilitation	WA2202	1,870,000	170,000		170,000	170,000	
Green Tee Re-Pump Abandonment	WA2204	245,000	245,000		245,000	245,000	
Lift Station Program	WW1901	2,800,000	560,000	469,523		493,353	
Cullen Regional Lift Station Odor Control & Rehab	WW1903	610,000	890,000	882,127			
Willowcrest Subdivision Sanitary Sewer	WW1905	1,636,000	336,000	122,991		213,009	
Hughes Ranch Road Gravity Trunk Sewer	WW1907	1,775,000	20,000	8,520		11,480	
Miller Ranch Regional Lift Station Odor Control & Rel	WW2001	1,090,000	229,000	83,656		(4,656)	
Royal Oaks Lift Station	WW2002	868,000	868,000	63,715		804,285	
Shadow Creek Regional Lift Station Generator	WW2004	1,193,000	375,000	98,621		276,379	
Sleepy Hollow Sanitary Sewer	WW2005	310,000	140,000	44,612		95,388	
Mykawa Road Sewer Relocation	WW2006	294,000	54,000		54,000	54,000	
Bailey Sewer Line	WW2007	630,000	30,000	30,938		(938)	
East & West Barnett Lift Stations Rehab	WW2102	1,500,000	206,000	69,951		136,049	
SCADA - Waste Water	WW2103	4,800,000	2,400,000		1,500,000	1,800,000	
FM 518 Utility Relocations (SH288 to Cullen Parkway	WW2104	6,800,000	50,000				
Fiber Backbone (Cullen Parkway from Magnolia to Ht	FA2201	632,000				210,000	
Sub-Total Expenditures		48,167,935	16,935,737	4,474,063	2,669,000	11,184,053	50,000
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					220,938	220,938	176,131
Total Expenditures/Transfers-Out/Other Uses					2,889,938	11,404,991	226,131
Ending Fund Balance					9,940,937	872,884	686,753

⁽¹⁾Allocation for Projects and Engineering Departments.

FUND 571 - TWDB REVENUE BOND FUNDS 2021

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance					64,519,698	64,519,698	(6,694,655)
Revenues:							
Interest Income						3,800	20,000
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds							
Total Revenues						3,800	20,000
Expenditures:							
Current Year Active Projects:							
JHEC WWTP Expansion	WW1603	80,593,236	71,174,508			71,174,508	
Sub-Total Expenditures		80,593,236	71,174,508			71,174,508	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					43,645	43,645	24,051
Total Expenditures/Transfers-Out/Other Uses					43,645	71,218,153	24,051
Ending Fund Balance					64,476,053	(6,694,655)	(6,698,706)

⁽¹⁾Allocation for Projects and Engineering Departments.

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale occurred in summer 2021.

FUND 574 - W/S CO SERIES 2023

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance							(5,946,465)
Revenues:							
Interest Income							
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
CO's							
Total Revenues							56,849,500
Expenditures:							
Current Year Active Projects:							
Orange Street Service Center Phase II	FA1902	28,510,290	5,668,650		5,668,650		-
Hillhouse Road Annex Phase II	FA2106	13,658,000	765,375		765,375		-
Reflection Bay Fuel Island	FA2205	725,000					362,500
Surface Water Plant	WA1605	175,500,000				5,245,000	
FM 518 Utility Relocations-SH288 to Old Chocolate Bayou	WA2103	7,140,000					790,000
Westminster Subdivision Water Line Replacement	WA2201	1,350,000					1,180,000
McLean Water Production Facility Rehab	WA2202	1,870,000					1,700,000
Somertshire Estates Subdivision Waterline Replacement	WA2205	926,000					806,000
Liberty Water Production Facility Rehabilitation	WA2301	2,020,000					120,000
Sherwood Waterline Replacement	WA2304	1,750,000					250,000
Country Place Water Well Generator Replacement	WA2305	690,000					690,000
Garden Water Well Generator	WA2306	460,000					460,000
Southeast EST Rehab	WA2302	1,950,000					1,950,000
Barry Rose WRF	WW1502	228,440,000	46,565,000		46,565,000		30,500,000
Longwood WRF	WW1906	36,193,000	19,678,000		19,678,000	662,000	2,500,000
Sanitary Sewer Rehabilitation	WW2101	4,165,000					3,750,000
Mykawa Road Sewer Relocation	WW2006	378,000					324,000
East and West Barnett Lift Station Rehabilitation	WW2102	1,500,000					88,000
SCADA	WW2103	4,800,000					3,000,000
FM 518 Utility Relocations-SH288 to Old Chocolate Bayou	WW2104	6,800,000					850,000
Bella Vita Regional Lift Station	WW2201	1,184,000					1,020,000
Sanitary Sewer Rehabilitation-Barry Rose Service Area	WW2202	4,000,000					3,750,000
Autumn Lakes Lift Station Rehabilitation	WW2203	759,000					657,000
Sunrise Lakes Lift Station Rehabilitation	WW2204	774,000					670,000
Sanitary Sewer Rehabilitation-Barry Rose Service Area (BR-04)	WW2301	4,190,000					200,000
Veterans 2 Regional Lift Station Capacity Expansion & Rehabilitation	WW2302	4,424,000					548,000
Dixie Farm North Regional Lift Station Rehabilitation	WW2303	1,994,000					274,000
Centennial Water Park Lift Station	WW2307	410,000					410,000
Sub-Total Expenditures		536,560,290	72,677,025		72,677,025	5,907,000	56,849,500
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾							
Total Expenditures/Transfers-Out/Other Uses							57,151,230
Ending Fund Balance					(72,716,490)	(5,946,465)	(6,248,195)

⁽¹⁾Allocation for Projects and Engineering Departments.

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale anticipated for summer 2023.

FUND 575 - MUD 4 CAPITAL PROGRAM

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance						(2)	(25,661)
Revenues:							
Interest Income							
Total Revenues							
Expenditures:							
Current Year Active Projects:							
West McHard Pedestrian Path	TR1603	455,521	455,521	429,862		25,659	
Sub-Total Expenditures		455,521	455,521	429,862		25,659	
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 565							
Total Expenditures/Transfers-Out/Other Uses						25,659	
Ending Fund Balance						(2)	(25,661)

FUND 576 - WS CO SERIES 2024

	Project Number	Project Budget	Funded Budget	Thru 9/30/2021	FY 22 Budget	FY 22 Projection / Carryover	FY 23 Proposed
Beginning Fund Balance							
Revenues:							
Interest Income							
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds							
Total Revenues							
Expenditures:							
Current Year Active Projects:							
Barry Rose WRF	WW1502	228,440,000	43,785,000		43,785,000		
Sub-Total Expenditures		228,440,000	43,785,000		43,785,000		
Transfers-Out/Other Uses:							
Transfer-Out - To Fund 100 ⁽¹⁾					10,365		
Total Expenditures/Transfers-Out/Other Uses					43,795,365		
Ending Fund Balance					(43,795,365)		

⁽¹⁾Allocation for Projects and Engineering Departments.

*Beginning in FY 2020, all debt issuances will be isolated into their own unique fund. Negative fund balances are a result of appropriations needed to award contracts, but expenses will not be incurred until an intent to reimburse has been approved by council.

**Bond Sale anticipated for summer 2024.

New/Proposed Bond Program Projects (2023 Authorization)

Project Name	Project Type	Overall Priority	Total	Running Total
Proposed 2023 Bond Projects				
Hickory Slough Detention Storm Water Pump Station Generator*	Drainage	1	900,000	900,000
Pine Hollow Drainage Improvements	Drainage	2	2,020,000	2,920,000
Veterans Drainage Improvements	Drainage	3	9,721,000	12,641,000
Longwood Park (Roadside Ditch and Culvert)	Drainage	4	3,200,000	15,841,000
Garden Acres Subdivision Drainage Improvements	Drainage	5	2,800,000	18,641,000
Hickory Creek Place Subdivision Drainage Improvements	Drainage	6	3,700,000	22,341,000
Harkey Road Drainage (Josephine to Mary's Creek)	Drainage	7	15,700,000	38,041,000
Shady Crest and Creek View Subdivision Drainage Improvements	Drainage	8	10,166,000	48,207,000
Fite Road Drainage (Harkey to McLean)	Drainage	9	9,280,000	57,487,000
E. Plum Drainage (Old Alvin to Schlieder Dr)	Drainage	10	350,000	57,837,000
Hatfield Road Drainage (FM 518 to Hickory Slough)	Drainage	11	550,000	58,387,000
Southwest Quadrant of Old Town (McLean to SH35 south of Broadway)	Drainage	12	4,900,000	63,287,000
Wagon Trail Road (South of Fite to Mary's Creek)	Drainage	13	425,000	63,712,000
Isla Dr., N Galveston, Cheryl Dr. Drainage Improvements	Drainage	14	4,212,000	67,924,000
Herridge Miller/Brookland Acre Subdivision Drainage Improvement	Drainage	15	2,600,000	70,524,000
Fite Rd Drainage Improvement (Cullen to Harkey)	Drainage	16	9,280,000	79,804,000
Hickory Slough Regional Detention Pond*	Drainage	17	697,438	80,501,438
SCR - Ocean Point Ct 100 Year Overflow at Cul-De-Sac	Drainage	18	100,000	80,601,438
Tranquility Lakes Detention Pump Station Rehabilitation and Generator	Drainage	19	2,418,000	83,019,438
Drainage Contingency Pending Results of PERs	Drainage		6,980,562	90,000,000
Total New/Proposed Bond Projects			90,000,000	
Hughes Road - Pearland Parkway to City of Pearland City Limit	Streets	20	6,670,000	96,670,000
Miller Ranch Road (Broadway to Hughes Ranch Rd)	Streets	21	14,815,500	111,485,500
Hickory Slough Sportsplex Phase II	Parks	22	11,450,000	122,935,500
Independence Park Phase II	Parks	23	11,376,000	134,311,500
Centennial Park Restrooms (Field 5 & 6)	Parks	24	621,000	134,932,500
Fire Station #7	Facility	25	13,393,000	148,325,500
Total New/Proposed Bond Projects			148,325,500	
Veterans (Walnut to Magnolia)	Streets	26	14,202,500	162,528,000
Reid Boulevard Expansion - Hughes Ranch Road to McHard	Streets	27	12,850,000	175,378,000
Concrete Sidewalk Gaps and Replacement	Streets	28	15,400,000	190,778,000
Public Safety Firearms Range Facility	Facility	29	20,222,000	211,000,000
Clear Creek Trail Segment 2.1 (SH288 to Country Blvd)	Parks	30	1,175,000	212,175,000
Clear Creek Trail Segment 2.2 (Chickory Field Road to Cullen Blvd)	Parks	31	2,228,000	214,403,000
Fire Administration Building Parking Lot	Facilities	32	340,000	214,743,000
Fire Training Field Phase 2	Facilities	33	2,800,000	217,543,000
Hunter Park	Parks	34	2,010,000	219,553,000
Total New/Proposed Bond Projects			219,553,000	

New/Proposed Bond Program Projects (2023 Authorization)

Project Name	Project Type	Overall Priority	Total	Running Total
<i>Additional Identified Projects (projects below are not ranked)</i>				
Master Drainage Plan Update	Drainage		1,500,000	221,053,000
FIRM Map Updates	Drainage		1,000,000	222,053,000
Twin Creek Woods/Clear Creek Estates Detention Basin – Buy-Outs	Drainage		2,500,000	224,553,000
Regional Detention Land Acquisition	Drainage		750,000	225,303,000
Towne Lakes Detention Pump Station Generator	Drainage		900,000	226,203,000
Trail Connectivity Phase IV	Parks		1,224,000	227,427,000
Park Equipment Recapitalization Program	Parks		2,500,000	229,927,000
Clear Creek Trail Segment 2.3 (Cullen Blvd to Stone Road)	Parks		932,000	230,859,000
Clear Creek Trail Segment 3.1 (Stone Road to Roy Road)	Parks		986,000	231,845,000
Clear Creek Trail Segment 3.2 (Roy Road to Oakline Drive)	Parks		3,456,000	235,301,000
Clear Creek Trail Segment 3.3 (Oakline Drive to Mykawa)	Parks		986,000	236,287,000
Clear Creek Trail Segment 4.1 (Mykawa to Glenda Street)	Parks		770,000	237,057,000
Clear Creek Trail Segment 4.2 (Glenda Street to Pearland Pkwy)	Parks		3,200,000	240,257,000
Clear Creek Trail Segment 4.4 (Silver Rings Ct to Pearland Pkwy)	Parks		1,013,000	241,270,000
Clear Creek Trail Segment 5.2 (Pearland Pkwy to Yost Blvd)	Parks		3,524,000	244,794,000
Clear Creek Trail Segment 5.3 (Yost Blvd to Creekridge Drive)	Parks		1,080,000	245,874,000
Clear Creek Trail Segment 5.4 (Creekridge Drive to Dixie Farm Road)	Parks		986,000	246,860,000
Park Land Acquisition	Parks		1,000,000	247,860,000
John Hargrove Environmental Center (JHEC) Nature Trails Phase II	Parks		1,660,000	249,520,000
Independence Park Phase III	Parks		14,000,000	263,520,000
Public Safety Building Roof Replacement	Facilities		4,536,000	268,056,000
City Hall Roof Replacement	Facilities		1,552,500	269,608,500
Knapp Activity Center Renovation and Expansion	Facilities		8,686,000	278,294,500
Public Safety Driver Training Track	Facilities		9,438,000	287,732,500
Emergency Provision Storage Facility	Facilities		750,000	288,482,500
Fire Station #10	Facilities		14,320,000	302,802,500
Fire Station #5 Renovation	Facilities		8,495,000	311,297,500
Harkey Road Expansion - Broadway to Bailey Road	Streets		28,559,000	339,856,500
Old Alvin Road Rehabilitation - McHard to Knapp	Streets		7,425,000	347,281,500
Grand Boulevard Reconstruction	Streets		7,587,000	354,868,500
Woodcreek Subdivision Improvements	Streets		33,790,500	388,659,000
Hughes Ranch Road - Cullen Parkway to Stone Road	Streets		8,430,000	397,089,000
O'Day (McHard to Broadway)	Streets		31,211,500	428,300,500
Heritage Green Street Reconstruction	Streets		7,695,000	435,995,500
Destination Wayfinding Program	Streets		470,000	436,465,500
Cullen (Magnolia Pkwy to Bailey)	Streets		34,349,000	470,814,500
Kingsley Drive - Clear Creek to Beltway 8	Streets		17,305,000	488,119,500
Reid Blvd (McHard Rd to Beltway 8)	Streets		45,026,000	533,145,500
Dixie Farm Extension - SH 35 to Pearland Sites	Streets		39,750,000	572,895,500
Total Additional Identified Projects			353,342,500	
TOTAL ALL PROJECTS			572,895,500	

Does not include all results of Parks Master Plan, Drainage Master Plan, Facilities Assessment Study or potential TIP opportunities.

Project priority is subject to the results of the Preliminary Engineering Reports (PER), the Drainage Bond Committee recommendation, and City Council

Preliminary estimates subject to change based on Preliminary Engineering Reports (PER)

* Currently funded or partially funded in the 5-Year CIP with Certificates of Obligation (CO). Inclusion in the Drainage Bond would eliminate the COs.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for specific revenues that are legally restricted for particular purposes. A description of the individual Special Revenue Funds follows, and the budget schedules can be found following this document.

Hotel/Motel Occupancy Tax – A fund created to account for hotel/motel occupancy tax revenue.

Court Security – Senate Bill 346 86th Legislative Session created the Local Consolidated Fee totaling \$14 of which \$4.90 is allocated to the Local Building Security Fund. A fund created by this bill is created to govern this collection and the money may only be used for the purpose of providing security services for buildings housing a municipal court.

Citywide Donation – A fund used to account for miscellaneous donations for all City Departments except the Parks and Recreation Department.

Court Technology – Senate Bill 346 86th Legislative Session created the Local Consolidated Fee totaling \$14 of which \$4.00 is allocated to the Local Court Technology Fund. A fund designated by this bill is created to account for this collection, which may be used only to finance technological enhancements of the municipal court.

Street Assessment – Chapter 313 of the Texas Transportation Code, allows the city to levy assessments against various persons and their property for the payment of a part of the cost of a portion of public improvements. A fund is created to account for this collection, which is used for designated street improvements.

Park Donations – A fund used to account for special events donations and expenditures provided by the Parks & Recreation Department and for the development of City parks.

Tree Trust – A fund created to account for tree trust donations.

Parks Financial Assistance – A fund created through donations from Forever Parks Foundation to assist individuals who are financially unable to participate in programs provided by the Parks & Recreation department.

Police State Seizure – A fund created to account for state seizure funds, which are used solely for law enforcement purposes.

Federal Police – A fund created to account for federal seizure funds and can only be used to support activities that result in further seizures.

Community Safety Fund – A fund created for Pearland communities to apply for grant funds as part of community safety programs.

Park and Recreation Development – A fund to account for the development of parks with parkland dedication fees.

Sidewalk – A fund created to account for resources designated for sidewalks at designated areas through payment by development in lieu of construction.

Drainage – A fund created to account and provide dedicated resources for a program-based approach to drainage that maintains and operates a drainage system that promotes the collection and movement of stormwater runoff throughout the community and into receiving streams.

Grant Fund – To account for all revenues and expenditures associated with federal, state and local grants, except CDBG.

Community Development Block Grant (CDBG) – A fund used to account for revenues and expenditures associated with the Federal Community Development Block Grant.

Community Development Block Grant (CDBG) Disaster Recovery – To account for the allocation of CDBG funding specifically designated for Hurricane Harvey recovery in the form of buyouts of flood-affected properties and drainage improvements.

Disaster Recovery Fund- A fund designed to account for various expenditures associated with major, federally declared catastrophes that may be subject of FEMA Public Assistance, or similar grant sources that covers the cost of Pearland's local response and recovery.

Hazard Mitigation Fund – The Texas Division of Emergency Management administers public assistance to localities with post-disaster recovery needs.

Coronavirus Relief Fund – The allocation of Coronavirus Aid, Relief and Economic Security (CARES) Act funding for COVID-19 preparedness, response, prevention and recovery, issued by the State of Texas-Division of Emergency Management for the Brazoria County portion of the City.

American Rescue Plan Act (ARPA)- Following the expiration of the CARES act in 2020, the 117th Congress passed additional Coronavirus recovery stimulus measures in the form of the American Rescue plan Act (ARPA) in 2021 to be used in response to the Coronavirus pandemic.

Traffic Improvement – A fund that accounts for resources to be used for traffic improvements based on traffic analysis.

Truancy Prevention & Division Fund – Senate Bill 346 86th Legislative Session created the Local Consolidated Fee totaling \$14 of which \$5.00 is allocated to the Local Truancy Prevention Fund. Monies in this fund as designated by Senate Bill 346 are to be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager. Any remaining funds can be used to implement programs directly related to the duties of the juvenile case manager.

Municipal Jury Fund – Senate Bill 346 created the Local Consolidated Fee totaling \$14 of which \$0.10 is allocated to the Local Municipal Jury Fund. Money collected may only be used to fund juror reimbursements and otherwise finance jury services.

Municipal Channel (PEG) – Fund created to account for the revenues and expenditures associated with equipment for public-access television broadcasting under rules set forth by the Federal Communications Commission (FCC).

Regional Detention – A fund created to account for regional detention development.

Lower Kirby Urban Center – Fund created to account for the revenues and expenditures associated with the financing agreements for infrastructure for the Lower Kirby management districts.

Infrastructure Reinvestment Fund – A fund used to account for the repair and maintenance of streets and sidewalks.

HOTEL/MOTEL OCCUPANCY TAX FUND SUMMARY
CONVENTION & VISITORS' BUREAU

OVERVIEW

The Hotel/Motel Occupancy Tax Fund is used to account for revenues realized from hotel occupancy taxes. Hotel occupancy tax is collected from the hotel guest when the guest makes payment for the hotel room. The tax is then remitted by the hotel owner to the city on a quarterly basis. The City of Pearland's Hotel Occupancy Tax rate is 7%. The state of Texas imposes an additional 6% Hotel Occupancy Tax which is remitted by the hotel owner to the state on a monthly basis.

Under the Texas Tax Code, every event, program or facility funded with local hotel occupancy tax revenue must be likely to directly promote tourism AND directly promote the convention and hotel industry. Tourism is defined under Texas state law as guiding or managing individuals who are traveling to a different city, county, state or country. By law, cities with populations between 125,000 and 200,000 must spend at least 1% of hotel tax receipts on advertising & promotion, a 15% maximum expenditure for the arts and a 15% maximum expenditure for historical preservation.

Pearland is home to twelve hotels, total 968 rooms: Best Western, Candlewood Suites, Comfort Suites, Courtyard by Marriott, Hampton Inn, Hilton Garden Inn, Home2 Suites by Hilton, two Holiday Inn Express's, La Quinta, Sleep Inn & Suites and Springhill Suites.

Fiscal year 2023 revenue is projected to be \$967,900 with occupancy tax revenue of \$921,900 and total expenditures of \$1,092,342. The CVB budget continues to support the mission of marketing, selling and promoting Pearland as a destination. Strategic planning includes advertising, sales, partnerships, media outreach, hosting influencers and planners, and co-sponsorship of annual events & efforts, such as, Pearland Art on the Pavilion, sports tournaments, the Pearland International Cuisine Trail and the Pearland GeoTour. The budget also includes the cost of office rental space at Pearland Town Center, which acts as a Visitor Center.

Fund balance at September 30, 2023 is estimated to be \$5,875,098.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Intergovernmental				
Hotel/Motel Occupancy Tax	1,231,585	921,900	1,100,000	921,900
Short Term Rental Occupancy Taxes				25,000
Investment Earnings	3,833	6,000	5,200	6,000
Miscellaneous	12,385		40,903	15,000
TOTAL REVENUES	1,247,803	927,900	1,146,103	967,900
EXPENDITURES				
Salaries & Wages	246,112	325,122	323,349	362,762
Materials & Supplies	55,008	112,250	103,305	117,750
Miscellaneous Services	581,657	611,969	619,358	525,566
Transfers	16,640	18,282	18,282	86,264
Inventory				
Capital Outlay				
TOTAL EXPENDITURES	899,417	1,067,623	1,064,294	1,092,342
REV OVER/(UNDER) EXP	348,386	(139,723)	81,809	(124,442)
BEGINNING FUND BALANCE	5,569,344	4,973,238	5,917,731	5,999,540
ENDING FUND BALANCE	\$ 5,917,731	\$ 4,833,515	\$ 5,999,540	\$ 5,875,098

COURT BUILDING SECURITY FUND SUMMARY

OVERVIEW

Effective January 1, 2020, Senate Bill 346 86th Legislative Session created the Local Consolidated Fee totaling \$14 of which \$4.90 is allocated to the Local Building Security Fund. Senate Bill 346 repeals City Ordinance 812. Money deposited in a courthouse security fund may be used only for security personnel, services, and items related to buildings that house the operations of district, county, or justice courts, and money deposited in a municipal court building security fund may be used only for security personnel, services, and items related to buildings that house the operations of municipal courts.

Expenditures in FY 22 include 48% of the salaries and benefits for one court security officer, wearing apparel for court security officers, body cameras, and professional development. The FY 23 budget includes salary and benefits for 48% of one court security officer, wearing apparel for court security officers, key card access, and professional development. The fund balance at September 30, 2023 is estimated to be \$62,032.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Fines & Forfeitures	\$ 39,118	\$ 48,000	\$ 32,500	\$ 48,000
Investment Earnings	4	4	6	4
Intergovernmental				
	39,122	48,004	32,506	48,004
EXPENDITURES				
Salaries & Wages	24,906	38,332	25,551	26,879
Materials & Supplies	3,017	4,127	4,127	4,346
Repair & Maintenance				
Miscellaneous Services	586	3,150	3,150	3,400
Inventory			-	
	28,509	45,609	32,828	34,625
REV OVER/(UNDER) EXP	10,613	2,395	(322)	13,379
BEGINNING FUND BALANCE	38,362	47,913	48,975	48,653
ENDING FUND BALANCE	\$ 48,975	\$ 50,308	\$ 48,653	\$ 62,032

CITYWIDE DONATION FUND SUMMARY

OVERVIEW

The Citywide Donation Fund is used to account for miscellaneous donations for all City Departments, except the Parks and Recreation Department. Donations received for specific reasons or for specific departments shall be spent for those purposes.

Fiscal year 2022 included miscellaneous items and veterinary expenses for Animal Services. For fiscal year 2023, planned expenses include fire training and operations training supplies, along with veterinary expenses for Animal Services.

The total fund balance on September 30, 2023 is estimated to be \$50,769.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Investment Earnings	\$ 16	\$ 100	\$ 40	\$ 100
Miscellaneous Donations	42,478	29,967	37,797	65,800
TOTAL REVENUES	42,493	30,067	37,837	65,900
EXPENDITURES				
Materials & Supplies	5,675	20,459	16,500	137,680
Buildings & Grounds				
Repair & Maintenance				
Miscellaneous Services	8,368	30,000	30,000	40,000
Inventory				
Capital Outlay				
TOTAL EXPENDITURES	14,043	50,459	46,500	177,680
REV OVER/(UNDER) EXP	28,450	(20,392)	(8,663)	(111,780)
BEGINNING FUND BALANCE	142,762	124,237	171,212	162,549
ENDING FUND BALANCE	\$ 171,212	\$ 103,845	\$ 162,549	\$ 50,769

COURT TECHNOLOGY FUND SUMMARY

OVERVIEW

Effective January 1, 2020, Senate Bill 346 86th Legislative Session created the Local Consolidated Fee totaling \$14 of which \$4.00 is allocated to the Local Court Technology Fund. Senate Bill 346 repeals City Ordinance 989-1. Money in the court technology fund may be used only to finance the cost of continuing education and training for county court, statutory county court, or district court judges and clerks regarding technological enhancements for those courts; and the purchase and maintenance of technological enhancements for a county court, statutory county court, or district court, including computer systems, computer networks, computer hardware, computer software, imaging systems, electronic kiosks, and docket management systems.

Expenditures include the annual fee to access law enforcement warrant data, court software annual maintenance and internet service. Fund balance at September 30, 2023 is estimated to be \$950.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Fines & Forfeitures	\$ 32,721	\$ 45,000	\$ 28,000	\$ 45,000
Investment Earnings	0	100	1	100
TOTAL REVENUES	32,721	45,100	28,001	45,100
EXPENDITURES				
Materials & Supplies	1,247	3,600	2,000	3,600
Repair & Maintenance	20,000	30,000	30,000	
Miscellaneous Services	10,105	14,933	14,933	15,573
Inventory				
Transfers				13,770
TOTAL EXPENDITURES	31,352	48,533	46,933	32,943
REV OVER/(UNDER) EXP	1,369	(3,433)	(18,932)	12,157
FUND BALANCE - BEGINNING	6,356	6,042	7,725	(11,207)
FUND BALANCE - ENDING	\$ 7,725	\$ 2,609	\$ (11,207)	\$ 950

STREET ASSESSMENT FUND SUMMARY

OVERVIEW

City Council adopted an Ordinance pursuant to Chapter 313 of the Texas Transportation Code, authorizing the City to levy assessments against various persons and their property for the payment of a portion of the cost of public improvements.

In fiscal year 2012, the City ordered improvements and levied assessments for Business Center Drive, from Broadway south to County Road 59. Landowner assessments total \$2,484,917, excluding interest. Assessments mature and become due and payable upon the earlier of: within thirty days of a sale of all or portion of the property or upon the filing of any plat or application for a permit with the City for the development of the property.

The Pearland Economic Development Corporation (PEDC) funded a portion of the construction of the roadway improvements and the City entered into a reimbursement agreement with PEDC to reimburse with the road assessments collected plus the interest collected by the City up to the amount PEDC paid towards the construction. As the funds are received, the City then transfers them to PEDC.

Since 2012, the City has collected \$1,199,981 in assessments, leaving a balance at September 30, 2021 of \$1,284,935 due, excluding interest.

Since the City does not know when the sale or the development of the property might occur, the FY 2023 budget reflects no activity.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Investment Earnings	\$	\$	\$ 75,100	\$
Street Assessments			304,522	
TOTAL REVENUES			379,622	
EXPENDITURES				
Interfund Transfer				
TOTAL EXPENDITURES				
REV OVER/(UNDER) EXP				
BEGINNING FUND BALANCE				
ENDING FUND BALANCE	\$	\$	\$	\$

PARK DONATIONS FUND SUMMARY

OVERVIEW

The Park Donations Fund was created to account for donations and sponsorships made in support of Parks and Recreation Department events and programs. In accordance with the established Ordinance, the fund is also used to account for the receipt and use of donation collections through water bill statements, which beginning fiscal year 2015, are used to fund the Parks Forever Foundation. Sponsorship funds are allocated to specific events/programs/facilities as identified with the sponsorship agreement.

All expenses are for special events across the Parks programs.

Fund balance at September 30, 2023 is estimated to be \$16,462.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Investment Earnings	\$ 6	\$ 100	\$ 5	\$ 100
Miscellaneous	7,131	105,550	10,020	105,100
TOTAL REVENUES	7,137	105,650	10,025	105,200
EXPENDITURES				
Materials and Supplies	7,061	105,550	50,190	105,550
Miscellaneous Services				
TOTAL EXPENDITURES	7,061	105,550	50,190	105,550
REV OVER/(UNDER) EXP	76	100	(40,165)	(350)
BEGINNING FUND BALANCE	56,901	24456	56,977	16,812
ENDING FUND BALANCE	\$ 56,977	\$ 24,556	\$ 16,812	\$ 16,462

TREE TRUST FUND SUMMARY

OVERVIEW

Ordinance 772 established a Tree Trust Fund to protect healthy trees, preserve the natural ecological environment and aesthetic qualities of the City, and to protect and increase the value of residential and commercial properties within the City. The fund is used to account for tree trust donations from developers who cannot mitigate for trees removed during development. The fee is determined by a tree survey and how many caliper inches they have to mitigate. Funds can be used to plant and replace trees in City right-of-ways and in City parks.

In fiscal year 2023 the tree maintenance contract provides pruning, tree removal, stump grinding, tree planting, tree pest control, fertilization, arborist consulting, and crew support for Community Development, Parks, and Public Works by consolidating contracts and expertise on tree maintenance. Fund balance at September 30, 2023 is estimated to be \$700,965.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Tree Trust	\$	\$ 2,000	\$ 1,001,450	\$ 2,000
Investment Earnings	48	100	210	100
TOTAL REVENUES	48	2,100	1,001,660	2,100
EXPENDITURES				
Buildings & Grounds	14,867	80,500	110,500	12,500
Inventory				
Capital Outlay				445,000
Transfers		200,000	200,000	
TOTAL EXPENDITURES	14,867	280,500	310,500	457,500
REV OVER/(UNDER) EXP	(14,819)	(278,400)	691,160	(455,400)
BEGINNING FUND BALANCE	480,024	429,334	465,205	1,156,365
ENDING FUND BALANCE	\$ 465,205	\$ 150,934	\$ 1,156,365	\$ 700,965

PARKS FINANCIAL ASSISTANCE DONATIONS

OVERVIEW

The Financial Assistance Program, funded by the Forever Parks Foundation, assists individuals who are financially unable to participate in programs provided by the Parks & Recreation department. This includes memberships and paid-recreational-programs. In fiscal year 2023, the expenses will be related to covering memberships and programs for individuals who are financially unable to participate in these programs.

The total fund balance estimated is \$50 on September 30, 2023.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Investment Earnings	\$ -	\$ 50	\$ -	\$ 50
Miscellaneous Donations	3,857	2,500	5,000	5,000
TOTAL REVENUES	3,857	2,550	5,000	5,050
EXPENDITURES				
Materials & Supplies	3,857	2,500	5,591	5,000
TOTAL EXPENDITURES	3,857	2,500	5,591	5,000
REV OVER/(UNDER) EXP	-	50	(591)	50
BEGINNING FUND BALANCE	34			
ENDING FUND BALANCE	\$ 34	\$ 50	\$ (591)	\$ 50

POLICE STATE SEIZURE FUND SUMMARY

OVERVIEW

The Police State Seizure Fund is used to account for state seizure funds, which are acquired through the sale of seized property that is used in the commission of a crime. State seizure funds are to be deposited into a special fund and used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

In fiscal year 2022, funds were utilized for undercover vehicles, a ballistic shield, the implementation of 10 Flock cameras, laptops for the Investigations division, and a tactical communications and recording system to be used in negotiation scenarios. In fiscal year 2023 planned expenses are for undercover vehicles, potential police equipment needs and the cost of informants.

Fund balance at September 30, 2023 is estimated to be \$57,351.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Investment Earnings	\$ 11	\$ 108	\$ 40	\$ 108
Seizure Funds	111,909		38,379	
Miscellaneous				
TOTAL REVENUES	111,919	108	38,419	108
EXPENDITURES				
Materials & Supplies	3,005	16,200	16,200	31,200
Inventory			29,589	
Repair & Maintenance				
Miscellaneous	17,550	21,000	52,000	21,000
Capital Outlay	7,026		27,314	
TOTAL EXPENDITURES	27,581	37,200	125,103	52,200
REV OVER/(UNDER) EXP	84,339	(37,092)	(86,684)	(52,092)
BEGINNING FUND BALANCE	111,788	82,544	196,127	109,443
ENDING FUND BALANCE	\$ 196,127	\$ 45,452	\$ 109,443	\$ 57,351

FEDERAL POLICE FUND SUMMARY

OVERVIEW

The Federal Police Fund is used to account for seizure funds received from the U.S. Attorney General's Office. Federal seizure funds are used to support community policing activities, training, and law enforcement operations calculated to result in further seizures and forfeitures. These include activities to enhance future investigations, including payments to informants, reward money, law enforcement training, and the purchase of equipment such as body armor, computer equipment or tactical operations gear.

In fiscal year 2022 funds were used to purchase a Nomad 360 Scene Lighting devices, a pole camera for investigations, and ViewSonic Boards for Police Department training rooms. In fiscal year 2023, planned expenditures include potential police equipment needs.

Fund balance at September 30, 2023 is estimated to be \$54,825.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Police Drug Revenue	\$ -	\$ -	\$ -	\$ -
Miscellaneous Seized Property	47,929			
Investment Earnings	14	100	35	100
TOTAL REVENUES	47,943	100	35	100
EXPENDITURES				
Materials and Supplies	47,752		15,304	15,000
Inventory Items				
Capital Outlay			82,000	
TOTAL EXPENDITURES	47,752		97,304	15,000
REV OVER/(UNDER) EXP	191	100	(97,269)	(14,900)
BEGINNING FUND BALANCE	166,803	118,471	166,994	69,725
ENDING FUND BALANCE	\$ 166,994	\$ 118,571	\$ 69,725	\$ 54,825

COMMUNITY SAFETY FUND

OVERVIEW

The Community Safety grant was implemented in FY22 for Pearland communities to apply for funds to assist with neighborhood safety. There are no planned expenses for FY23. Estimated fund balance on September 30, 2023 will be zero.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
TRANSFERS			250,000	
TOTAL REVENUES			250,000	
EXPENDITURES				
GRANTS			250,000	
TOTAL EXPENDITURES			250,000	
REV OVER/(UNDER) EXP				
BEGINNING FUND BALANCE				
ENDING FUND BALANCE	\$	\$	\$	\$

PARK DEVELOPMENT FUND SUMMARY

OVERVIEW

Pursuant to the Unified Development Code, new development either must dedicate parkland or pay the City a fee in lieu of parkland. As a tool to geographically allocate funds within the areas procured, three park zones were established. Fees, when paid, are identified by zone and use of the funds must be spent within that zone or on expenditures at a community park, which serve the entire City.

In Fiscal Year 2022 the variable frequency drives project was completed, and final payment was made for the Parks Efficiency Package. Additionally, funds were allocated for the Centennial Park restroom renovation and reimbursement for Riverstone Ranch trail connection. Funds were transferred for the replacement of the Woodcreek Park, Clear Creek Trail, and the Inclusive Playground. Expenditures in FY23 include a transfer to grant funds for the Inclusive Playground.

Estimated fund balance as of September 30, 2023 is \$428,669.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Parkland Fees/Donations	\$ 200,992	\$ 95,000	\$ 500,000	\$ 95,000
Investment Earnings	224	3,000	100	3,000
Miscellaneous Reimbursements				
TOTAL REVENUES	201,216	98,000	500,100	98,000
EXPENDITURES				
Buildings & Grounds				
Miscellaneous				
Capital Outlay	255,982		199,660	
Principal and Interest	73,753	73,754	73,754	
Transfers	117,000	385,000	710,228	84,721
TOTAL EXPENDITURES	446,735	458,754	983,642	84,721
REV OVER/(UNDER) EXP	(245,520)	(360,754)	(483,542)	13,279
BEGINNING FUND BALANCE	1,144,451	728,421	898,932	415,390
ENDING FUND BALANCE	\$ 898,932	\$ 367,667	\$ 415,390	\$ 428,669

SIDEWALK FUND SUMMARY

OVERVIEW

Per City Ordinance, sidewalks are to be installed when development occurs. However, in certain instances when the City knows that future streets and roadways will be constructed, the City accepts payment in lieu of installation of sidewalks. Thus, the Sidewalk Fund is used to account for revenues and expenditures associated with the installation of these sidewalks. The cost per square foot is \$7.00 and changes to reflect the City's current contract price at any given time. The City then uses these monies to install the sidewalks at the designated area that required the payment. Specific sidewalk locations identified with the original payments will be constructed out of the City's General Fund annual sidewalk program, when identified for construction.

Fund balance at September 30, 2023 is estimated to be \$69,172.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Investment Earnings	\$ 5	\$ 100	\$ 15	\$ 100
Sidewalk Revenue		5,000	17,422	5,000
TOTAL REVENUES	5	5,100	17,437	5,100
EXPENDITURES				
Interfund Transfers				
Other Expenses				
TOTAL EXPENDITURES				
REV OVER/(UNDER) EXP	5	5,100	17,437	5,100
BEGINNING FUND BALANCE	46,630	46,651	46,635	64,072
ENDING FUND BALANCE	\$ 46,635	\$ 51,751	\$ 64,072	\$ 69,172

DRAINAGE FUND

OVERVIEW

The drainage fund is new in Fiscal Year 2023 as the City works to develop a more program based approach to drainage maintenance. The City of Pearland develops, maintains and operates a drainage system that promotes the collection and movement of stormwater runoff throughout the community and into receiving streams. The City currently has inventoried and maintains 322 miles of enclosed storm sewer, 145 miles of open ditch, 12,237 inlets and 179 detention sites. Routine maintenance of this storm sewer infrastructure improves the safety of the community and commuting public, while reducing the potential for loss of life & property caused by floodwaters. The City intends to begin a program-based approach to drainage system management & maintenance which includes the visual inspection and associated cleaning of all open and enclosed storm sewer infrastructure on a ten-year (10) basis. Beginning in FY23 will commence this 10 year program by cleaning, inspecting, and reestablish grade on an average of 32 miles of enclosed pipe and 15 miles of open ditch drainage system.

A component of this fund including six full-time employees was previously funded from the General Fund Streets & Drainage. The capacity of this six-member team allows for the response to emergency drainage obstruction request on an as needed basis and reestablishing grade of the open ditch collection system on a 30 year basis. To date there has not been a programmed approach to enclosed storm sewer maintenance. In addition to the previously budgeted six full-time employees, there are seven new full-time employees and associated equipment being added in FY23. The addition of these new employees will allow for the programmatic approach to drainage maintenance to be developed and provide for a 3-fold increase to ditch cleaning and a 10-fold increase to enclosed pipe cleaning (currently no maintenance being conducted). This fund is funded via a transfer from General Fund Streets & Drainage division and includes an appropriation of \$662,000 as outlined in R2022-39. As the fund continues to operate the goal is to build up a fund balance to cover small maintenance projects going forward.

In year one of operations the drainage fund balance has been calculated to be 8% of operating expenses. Estimated ending fund balance on September 30, 2022 is \$145,509.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Transfers In				1,972,958
TOTAL REVENUES				1,972,958
EXPENDITURES				
Salaries and Wages				750,309
Materials & Supplies				31,151
Repair & Maintenance				23,182
Miscellaneous Services				469,292
Inventory				1,396
Transfers Out				552,119
TOTAL EXPENDITURES				1,827,449
REV OVER/(UNDER) EXP				145,509
BEGINNING FUND BALANCE				
ENDING FUND BALANCE	\$	\$	\$	\$ 145,509

GRANT FUND SUMMARY

OVERVIEW

FY 2022 expenditures total \$2,141,807 and included \$11,000 in TCOLE funding for police professional development and training, as well as \$140,409 in Criminal Justice Division (CJD) funding for the costs of (2) Crime Victim Liaisons and related program administration. In addition, continuation of FEMA's SAFER (Staffing for Adequate Fire Emergency Response) grant funding for 12 full-time firefighters covered \$700,552 in eligible salaries and benefits. Justice Assistance Grant (JAG) federal police equipment funding will provide \$10,068 for hand-held metal detectors, with another \$40,085 for Emergency Management personnel costs granted from the Texas Division of Emergency Management (TDEM). Finally, an Inclusive Playground was funded with a \$750,000 grant from the Texas Parks & Wildlife Department (TPWD) and donations from Forever Parks Foundation, all totaling \$1,224,600.

Revenues for FY 2022 will total \$1,986,796, as the Fund 350 beginning fund balance will be used to cover unfunded aspects of the Inclusive Playground. A small non-grant expenditure is budgeted in Fund 350 for personnel communication and technology (\$1,320).

The FY 2023 budgeted expenditures total \$419,577. The budget reduces significantly from FY 2022 due to the end of the period of performance involving the FEMA-funded Staffing Adequate Fire Emergency Response (SAFER) grant, which will only reimburse the City for 35% of eligible firefighter personnel through the end of the 1st quarter. Additional expenditures towards the close-out of construction involving the Inclusive Playground total \$136,940, and Fund 350 also anticipates the continuation of Criminal Justice Division (CJD) funding in the amount of \$115,956 for two (2) employees that provide crime victim liaison services to the public. A \$20,000 grant from the State's Division of Motor Vehicles for Automatic License Plate Recognition (ALPR) system purchases is included in FY 2023. A \$125,000 grant from Centerpoint Energy Foundation to the Forever Parks Foundation will be transferred to the City to cover additional Inclusive Playground costs. Revenues in FY 2023 are budgeted at \$478,077, balancing the Fund in FY 23.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Grant Revenue	\$ 966,819	\$ 1,841,796	\$ 1,861,796	\$ 393,356
Investment Earnings				
Transfers In			94,900	84,721
TOTAL REVENUES	966,819	1,841,796	1,956,696	478,077
EXPENDITURES				
Salaries & Wages	1,026,045	860,727	860,720	250,317
Materials & Supplies	10,172			
Miscellaneous Services	34,147	11,000	45,099	11,000
Other Services	13,765	1,320	1,320	1,320
Transfers Out				
Capital Outlay	30,588	970,068	1,234,668	156,940
TOTAL EXPENDITURES	1,114,717	1,843,115	2,141,807	419,577
REV OVER/(UNDER) EXP	(147,898)	(1,319)	(185,111)	58,500
BEGINNING FUND BALANCE	274,509	216,220	126,611	(58,500)
ENDING FUND BALANCE	\$ 126,611	\$ 214,901	\$ (58,500)	\$ (0)

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND SUMMARY

OVERVIEW

The Community Development Block Grant Fund is funded through the U.S. Department of Housing and Urban Development (HUD) for use in providing programs, services and local infrastructure improvements that benefit low and moderate income families. FY 2022 CDBG expenditures totaled \$2,068,602, and include the \$462,666 regular CDBG allocation, \$695,456 in CDBG Coronavirus Stimulus funding (CDBG-CV), \$428,094 in FY 2021 CDBG funds that was allocated in FY 2022, as well as approximately \$482,386 in carryover funding for prior-year projects and unprogrammed HUD funding. Due to latent allocations of FY 2021 and FY 2022 CDBG funds, the City budgeted to spend multiple years of HUD allocations during single program year.

Regular CDBG expenditures for FY 2022 included \$407,030 for improvements at the Melvin Knapp Senior Center, code enforcement for two years of activity totaled \$119,185, administration of housing repair program activities amounted to \$96,379, and social services expenses totaled \$90,001. In addition, there was \$178,165 in budgeted program administration expenditures. All of these amount to the two CDBG allocations provided to the City in FY 2022, which includes the \$428,094 for FY 2021 and \$462,666 for FY 2022, totaling \$890,760.

In addition, Coronavirus Stimulus (CDBG-CV) funding from HUD (\$695,456) provided funding for expenditures which must be completed by December 31, 2024. Expenses included a total of \$438,963 for COVID-19 rental assistance, \$144,000 for homebound meal delivery to senior citizens in Pearland, and \$42,946 in support of a newly-funded community medical clinic for low-moderate income, un/under-insured Pearland residents. CDBG COVID-19 relief funding included expenditures of \$25,187 in related program administration costs. The regular CDBG allocations of FY 2021 and 2022 funding, plus the Coronavirus relief funds (CDBG-CV) total \$1,586,216 in FY 2022 expenditures. The remaining balance of expenditures in FY 2022 included \$482,386 in funding for repairs of single-family owner-occupied homes of low-moderate income residents (\$185,000), \$123,500 for improvements to the Pearland Neighborhood Center (PNC), and unprogrammed CDBG funding. FY 2022 revenues totaled \$2,164,978, covering a prior year negative fund balance of \$17,938.

The 2023 fiscal year CDBG funding totals \$478,854. Of that amount, oversight and management of the program is budgeted for in the amount of \$68,481, which is below the normal 20 percent maximum allowable costs for CDBG program administration. The maximum amount allowable expenditure for social services is 15 percent, which has been budgeted for in FY 2023 to include \$26,828 for mental health services, \$25,000 for youth-aftercare services, and \$20,000 for emergency rental assistance. The City's housing rehabilitation and repair program will be allocated \$67,496 for personnel costs. Other construction funding is budgeted for at \$271,049, which will be used for facility improvements at a local non-profit agency. FY 2023 revenues total \$478,854.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Grant Revenue	\$ 728,515	\$ 462,666	\$ 2,164,978	\$ 478,854
TOTAL REVENUES	728,515	462,666	2,164,978	478,854
EXPENDITURES				
Salaries & Wages	94,830	201,821	323,957	108,397
Materials & Supplies			18,747	
Repair & Maintenance				
Miscellaneous Services	301,134	98,011	836,535	99,408
Other Construction/Capital Outlay	288,876	162,834	985,739	271,049
TOTAL EXPENDITURES	684,839	462,666	2,164,978	478,854
REV OVER/(UNDER) EXP	43,676			
BEGINNING FUND BALANCE	(22,514)	(17,938)	21,161	21,161
ENDING FUND BALANCE	\$ 21,161	(17,938)	\$ 21,161	\$ 21,161

CDBG DISASTER RECOVERY & MITIGATION FUND SUMMARY

OVERVIEW

The Texas General Land Office administers the State's funding from the U.S. Department of Housing & Urban Development (HUD) for the purpose of Community Development Block Grant - Disaster Recovery (CDBG-DR) funding; specifically, Hurricane Harvey federal disaster no. DR-TX-4332. The City of Pearland experienced flooding during Hurricane Harvey, which affected a number of local residential properties, in some cases due to aged infrastructure in need of repair or improvement. The DR-TX-4332 disaster recovery funding from HUD provides the State with funding for disbursement to local communities impacted by Hurricane Harvey, mostly for local buyouts of flood-affected properties and drainage infrastructure improvements. The City of Pearland was awarded a total of \$5,384,499 for disaster recovery, in the form of two allocations: \$2,727,372 for buyouts of flood-damaged property owned by low-moderate income Pearland residents affected by Hurricane Harvey; and, \$2,657,127 for drainage infrastructure projects located in the Pearland CDBG Target Area.

The GLO CDBG-DR program will cover 100% of the costs of eligible property acquisitions, with the exception of those that also qualify for the City's HMGP land acquisition program (TDEM Buyouts), as budgeted for in Fund 354. The matching portion of Fund 354 HMGP expenditures that low-moderate income program participants would otherwise incur, can be covered with applicable Fund 352 grant funds, and those land acquisition expenditures will be classified in part to this Fund (25%).

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Grant Revenue	\$ -	\$ -	\$ 5,308,153	\$ 5,308,153
TOTAL REVENUES			5,308,153	5,308,153
EXPENDITURES				
Salaries & Wages	13,444		307,339	293,896
Materials & Supplies				
Repair & Maintenance				
Miscellaneous Services	2,801			
Other			455,342	455,342
Capital Outlay	181,036		4,545,472	4,361,635
TOTAL EXPENDITURES	197,280		5,308,153	5,110,873
REV OVER/(UNDER) EXP	(197,280)			197,280
BEGINNING FUND BALANCE			(197,280)	(197,280)
ENDING FUND BALANCE	\$ (197,280)	\$	\$ (197,280)	\$ 0

DISASTER RECOVERY FUND SUMMARY

OVERVIEW

The Disaster Recovery Fund is specifically designed to account for various expenditures associated with major, federally-declared catastrophes that may be the subject of FEMA Public Assistance, or some other federal and/or State grant that covers the cost of Pearland's local response/recovery. The Fund was initiated in FY 2021 and contains expenditures associated with the February 2021 Winter Storm (FEMA Disaster No. EM-3554-TX). Because the majority of damages involve insured structures and the areas impacted throughout the State failed to create the damage costs that would meet FEMA requirements to reimburse applicants for repairs to buildings and facilities, insurance coverage will account for the payments toward damaged facilities in Pearland. A small amount of emergency preparedness expenditures were incurred in response to this disaster and are eligible for FEMA reimbursement through our ongoing claims process currently in place.

FY 23 has no proposed budget, as the fund is used solely for unplanned disaster-related expenditures. The existing negative fund balance is the result of expenditures related to the February 2021 Winter Storm; specifically, \$409,507 in insurance proceeds that have been received by the City but are in the process of being reconciled into the Disaster Recovery Fund from the Risk Management Fund. The remaining \$46,945 negative balance will be reimbursed by FEMA once the claims process results in an obligated grant award.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Grant Revenue	\$ 67,394	\$ -	\$ 1,009	\$ -
TOTAL REVENUES	67,394		1,009	
EXPENDITURES				
Salaries & Wages	-	-	-	-
Materials & Supplies	36,357	-	-	-
Repair & Maintenance	410,544	-	1,009	-
Miscellaneous Services	76,516	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	523,417		1,009	
REV OVER/(UNDER) EXP	(456,023)			
BEGINNING FUND BALANCE	(428)	89,185	(456,452)	(456,452)
ENDING FUND BALANCE	\$ (456,452)	\$ 89,185	\$ (456,452)	\$ (456,452)

HAZARD MITIGATION FUND SUMMARY

OVERVIEW

The Texas Division of Emergency Management (TDEM) and the Texas Water Development Board (TWDB) separately administer various types of hazard and flood mitigation assistance to localities with post-disaster recovery needs; specifically, buyouts of flood-damaged residential property, elevation of flood-damaged homes, generators for public safety and emergency management facilities, and other eligible mitigation investments. The City of Pearland is repetitively impacted by hurricanes, tropical storms and other severe weather events that produce damages to private and public property via high winds, wind-driven rain, torrential rain, flooding, and other harmful meteorological conditions.

In FY 2022, Fund 354 expenditures total \$4,358,971 and include \$30,879 for City staff providing oversight and management of the day-to-day program activities, \$136,000 in pre-award application services, another \$115,000 in project consulting, and \$302,759 in management costs. Actual costs of buyouts include \$2,700,543, for a grand total of \$3,285,181 in federal cost share. The remaining cost share is being covered via special appropriation from the 85th Texas legislature, per Senate Bill 7. In addition, for FY 2022, revenue and expenditures also included 100% of the cost of raising five (5) residential properties 1.5' to 3' above their base flood elevation (BFE) levels. A total of \$118,750 was budgeted for relocation expenses, project oversight, and management costs via consultant. Construction expenditures totaled \$955,040. FY 2022 revenues equal expenditures.

For FY 2023, revenue and expenditures include funds from the Texas Water Development Board (TWDB) for elevation of two (2) residential structures, to the same specifications that the FY 2022 program required (1.5' to 3' above base flood elevation). Revenues for FY 23 total \$499,760 and expenditures for that same year amount to \$495,760.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Grant Revenue	49,143	1,073,790	4,358,971	503,760
Miscellaneous	1,100	-	-	-
TOTAL REVENUES	50,243	1,073,790	4,358,971	503,760
EXPENDITURES				
Salaries & Wages	5,099		30,879	
Miscellaneous Services	49,143	118,750	672,509	55,910
Capital Outlay		955,040	3,655,583	443,850
Transfers Out				
TOTAL EXPENDITURES	54,243	1,073,790	4,358,971	499,760
REV OVER/(UNDER) EXP	(4,000)			4,000
BEGINNING FUND BALANCE			(4,000)	(4,000)
ENDING FUND BALANCE	\$ (4,000)	\$	\$ (4,000)	\$ 0

CORONAVIRUS RELIEF FUND SUMMARY

OVERVIEW

The City of Pearland was a recipient of a direct allocation of Coronavirus Aid, Relief and Economic Security (CARES) Act funding for COVID-19 preparedness, response, prevention and recovery, issued by the State of Texas - Division of Emergency Management (TDEM) for the Brazoria County portion of the City. This allocation of funds was based on the U.S. Treasury method of distribution outlined in the CARES Act - \$55 per capita for the applicable population within the jurisdiction. For the Brazoria County portion of population within the City of Pearland city limits, this amounted to \$6,374,005 for the 2019 Census Bureau 115,891 population.

Section 601(d) of the Social Security Act provided the federal regulations for use of the funds, which included compliance with 2 CFR 200 Uniform Administrative Requirements (UAR) for federal grants and agreements. These provisions allowed the City to use these funds for local public health, economic/business recovery, local emergency management and continuity of government operations, as well as assistance to social service agency priorities that benefit the community. The City adopted a COVID-19 Community Impact Recovery Plan that outlines local priorities, which include: \$2.6 million for social services activities; \$200,000 for public health priorities; \$2.5 million for local economic/business recovery, and \$2,074,005 for the City's expenditures related to Coronavirus pandemic response and recovery. Due to the highly abbreviated period of performance of the program, evolving and adjusting COVID-19 emergency factors, and limitations on spending imposed by the State, the City made a number of urgent adjustments to spending as needed.

Eligible expenditures associated with CARES Act allowable costs have been reimbursed to the City in FY 2021. The remaining balance of fund-reconciliation includes the need to make a Transfer In from the General Fund to account for expenditures in the CARES Act fund that reimbursement revenue was previously applied to the General Fund, and pending claims for reimbursement of eligible COVID-19 expenditures associated with the City's Request for Public Assistance to the Federal Emergency Management Agency (FEMA) for its COVID-19 cost-recovery initiative (Disaster No. DR-4485-TX). The incident period for that federally-declared disaster is ongoing since January 20, 2020 and eligible expenses located within Fund 355 are expected to be reimbursed at 100%. Any ineligible unreimbursed FEMA expenditures will either remain in Fund 355 or be reclassified to the General Fund accordingly.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Grant Revenue	1,142,767		18,947	
Transfers	-	-	-	1,827,767
TOTAL REVENUES	1,142,767		18,947	1,827,767
EXPENDITURES				
Salaries & Wages	500,250		16,995	
Materials & Supplies	50,186			
Building & Grounds	9,158			
Miscellaneous Services	3,287,554		1,952	
Capital Outlay	457,032			
TOTAL EXPENDITURES	4,304,181		18,947	
REV OVER/(UNDER) EXP	(3,161,414)			1,827,767
BEGINNING FUND BALANCE	(97,693)	1,032,159	(3,259,107)	(3,259,107)
ENDING FUND BALANCE	\$ (3,259,107)	\$ 1,032,159	\$ (3,259,107)	\$ (1,431,340)

AMERICAN RESCUE PLAN ACT FUND SUMMARY

OVERVIEW

After the expiration of the 116th Congress' Coronavirus Aid, Relief, and Economic Security (CARES) Act in 2020, the 117th Congress passed additional Coronavirus recovery stimulus measures in the form of the American Rescue Plan Act (ARPA) in 2021. In addition to the expenditure allowances provided in the CARES Act, ARPA provides eligible jurisdictions with the ability to engage in economic recovery efforts involving the use of these funds for water and wastewater treatment projects, broadband infrastructure, as well as public entity economic recovery from COVID-19 revenue losses. The City of Pearland received \$11,888,971 in ARPA State & Local Fiscal Recovery Funds (SLFRF) in two equal payments, the first of which was made in June of 2021 in the amount of \$5,944,486, with the second payment of the remaining balance of the award being made in FY 2022. Funds may be used the same as allowable with the CARES Act, in addition to being able to cover revenue losses from COVID-19, water/wastewater facility improvements, and broadband infrastructure. All funds must be obligated for expenditures by December 31, 2024 and fully expended by December 31, 2026.

In FY 2021, the City allocated \$1 million towards its COVID-19 related revenue loss recovery efforts, as allowed by the Act. FY 22 expenditures included \$645,971 in funding for COVID-19 related facility improvements and program enhancements at local social service agencies, \$85,000 for legal professional services for recuperation of COVID-19 related court docket backlogs, \$650,000 to replace and/or rehabilitate two (2) ambulance units used for emergency medical services, and \$4,418,515 for force account labor involving public safety response to COVID-19. A cost-reasonable and allowable amount of \$145,000 was budgeted for overall program administration for the entire, multi-year ARPA period of performance. FY 21 and FY 22 expenditures totaled \$6,944,486, leaving a remaining fund balance of \$4,944,485 to be used in FY 23.

FY 2023 ARPA expenditures total \$4,694,098 and include funding to improve local fire emergency response with \$2,455,659 for the replacement of Fire Engine #22 (TR133) and Ladder Truck #1 (TH143), \$90,460 to equip the City's fleet of six Light-Medium Tactical Vehicles with Hydraulic Lifts on the rear of each vehicle, and \$425,000 for new software that improves virtual functionality and social distancing capabilities for permitting, health inspections, and other Community Development and Planning activities. A Transfer Out to the General Fund in the amount of \$1,687,319 for COVID-19 related public safety force account labor activities, and \$35,660 will need to be budgeted for the portion of personnel costs involving grant-related accounting duties associated with ARPA program administration. Due to ongoing needs where Fire Department emergency apparatus is concerned, the remaining proposed fund balance of \$250,388 and any unallocated revenue loss recovery funding from FY 2021 may be needed for additional Fire Department vehicle and equipment costs.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Grant Revenue	\$ -	\$ 5,944,486	\$ 5,944,486	\$ 5,944,486
TOTAL REVENUES		5,944,486	5,944,486	5,944,486
EXPENDITURES				
Salaries and Wages		145,000	145,000	35,660
Miscellaneous Services		305,971	285,971	
Repair and Maintenance				425,000
Capital Outlay		445,000	445,000	
Transfers Out	1,000,000	5,068,515	5,068,515	4,233,438
TOTAL EXPENDITURES	1,000,000	5,964,486	5,944,486	4,694,098
REV OVER/(UNDER) EXP	(1,000,000)	(20,000)		1,250,388
BEGINNING FUND BALANCE		4,944,485	(1,000,000)	(1,000,000)
ENDING FUND BALANCE	\$ (1,000,000)	\$ 4,924,485	\$ (1,000,000)	\$ 250,388

TRAFFIC IMPROVEMENT FUND SUMMARY

OVERVIEW

The Traffic Improvement Fund accounts for resources for traffic improvements. Funds are collected as a result of a traffic analysis performed for new developments. Traffic engineers analyze the proposed traffic patterns and trips generated by the development and then estimate the costs of the improvements needed to mitigate the impact the development has on the transportation system. For those improvements that cannot be constructed at the time of development, the funds are received from the developer and held until the specific projects can be incorporated into a City project.

Fiscal year 2023 estimated revenues total \$100 and budgeted expenditures are \$214,920 for the expansion of County Road 58 to be constructed by Brazoria County and funds transferred through an interlocal agreement. The fund balance at September 30, 2022 is estimated to be \$115,208 obligated for a number of other miscellaneous projects.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Miscellaneous	\$	\$	\$	\$
Investment Earnings	62	100	100	100
TOTAL REVENUES	62	100	100	100
EXPENDITURES				
Miscellaneous Services		214,920	288,065	214,920
Transfers				
TOTAL EXPENDITURES		214,920	288,065	214,920
REV OVER/(UNDER) EXP	62	(214,820)	(287,965)	(214,820)
BEGINNING FUND BALANCE	617,931	618,021	617,993	330,028
ENDING FUND BALANCE	\$ 617,993	\$ 403,201	\$ 330,028	\$ 115,208

TRUANCY PREVENTION & DIVERSION FUND SUMMARY

OVERVIEW

Effective January 1, 2020, Senate Bill 346 86th Legislative Session created the Local Consolidated Fee totaling \$14 of which \$5.00 is allocated to the Local Truancy Prevention Fund. Senate Bill 346 repeals City Ordinance 1404-3. Money allocated under Section 134.103 (Local Consolidated Fee on Conviction of Nonjailable Misdemeanor) to the local truancy prevention and diversion fund maintained in the county or municipal treasury as required by Section 134.151 (Maintenance of Funds and Accounts) may be used by a county or municipality to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager employed under Article 45.056, Code of Criminal Procedure. If there is money in the fund after those costs are paid, subject to the direction of the governing body of the county or municipality and on approval by the employing court, a juvenile case manager may direct the remaining money to be used to implement programs directly related to the duties of the juvenile case manager, including juvenile alcohol and substance abuse programs, educational and leadership programs, and any other projects designed to prevent or reduce the number of juvenile referrals to the court.

The fund balance on September 30, 2023 is estimated to be \$5,674.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Fines & Forfeitures	\$ 40,801	\$ 52,500	\$ 40,000	\$ 52,500
Investment Earnings	2	100		100
TOTAL REVENUES	40,802	52,600	40,000	52,600
EXPENDITURES				
Salaries & Wages	61,258	49,939	45,535	41,283
Materials & Supplies		365	365	425
Miscellaneous Services	155	1,680	1,680	1,875
TOTAL EXPENDITURES	61,413	51,984	47,580	43,583
REV OVER/(UNDER) EXP	(20,611)	616	(7,580)	9,017
BEGINNING FUND BALANCE	24,849	587	4,237	(3,343)
ENDING FUND BALANCE	\$ 4,237	\$ 1,203	\$ (3,343)	\$ 5,674

MUNICIPAL JURY FUND SUMMARY

OVERVIEW

Effective January 1, 2020, Senate Bill 346 created the Local Consolidated Fee totaling \$14 of which \$0.10 is allocated to the Local Municipal Jury Fund. Money allocated under Section 134.101, 134.102, or 134.103 to the county or municipal jury fund maintained in the county or municipal treasury, as applicable, and as required by Section 134.151 may be used by a county or municipality only to fund juror reimbursements and otherwise finance jury services.

The fund balance at September 30, 2023 is estimated to be \$1,577.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Fines & Forfeitures	\$ 684	\$ 1,000	\$ 600	\$ 1,000
Investment Earnings	0	25	1	25
TOTAL REVENUES	684	1,025	601	1,025
EXPENDITURES				
Miscellaneous Services		1,000		1,000
TOTAL EXPENDITURES		1,000		1,000
REV OVER/(UNDER) EXP	684	25	601	25
BEGINNING FUND BALANCE	267	968	951	1,552
ENDING FUND BALANCE	\$ 951	\$ 993	\$ 1,552	\$ 1,577

MUNICIPAL CHANNEL (PEG) FUND SUMMARY

OVERVIEW

The Municipal Channel Fund was established in fiscal year 2012 to account for revenues and expenditures associated with the City's Public, Education and Government (PEG) channel. The State legislature approved a legislative bill (S.B. 1087) during the 2011 82nd legislative session that allows for municipalities to receive 1% of gross revenues, labeled "State Franchise Fee," on customer bills to fund capital expenditures associated with public, education and government programming for the City's PEG channel. The funds can only be used for capital purchases such as cameras, monitors, cables, microphones, software programs or upgrades, computers, etc. Funds from the PEG fee are received quarterly.

Fiscal year 2022 expenditures included new equipment (cameras, mics, switches, etc.) and a mobile production van. Expenditures for fiscal year 2022 include studio lighting, AV maintenance, digital signage and renovation of the Train Depot for office and studio space. Fund balance at September 30, 2022 is anticipated to be \$392,862.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Franchise Fees	\$ 220,376	\$ 235,000	\$ 220,000	\$ 235,000
Investment Earnings	638	1,500	500	1,500
Miscellaneous				
TOTAL REVENUES	221,014	236,500	220,500	236,500
EXPENDITURES				
Materials & Supplies	1,477	22,000	22,000	22,000
Repair & Maintenance	45	27,500	4,500	4,500
Miscellaneous Services	1,197	10,000	10,000	10,000
Inventory	25,745	100,000	75,000	65,000
Capital Outlay	234,687			
Transfers Out	96,000	701,000	701,000	
TOTAL EXPENDITURES	359,152	860,500	812,500	101,500
REV OVER/(UNDER) EXP	(138,138)	(624,000)	(592,000)	135,000
BEGINNING FUND BALANCE	987,999	788,947	849,862	257,862
ENDING FUND BALANCE	\$ 849,862	\$ 164,947	\$ 257,862	\$ 392,862

REGIONAL DETENTION FUND SUMMARY

OVERVIEW

The Regional Detention Fund accounts for regional detention development. A certain amount of capacity in a regional detention facility is allocated to the watershed and a certain amount of capacity is reserved for future detention needs based on new development. Developers can buy into the regional detention based on capacity needs versus capacity available. The current regional detention pond program is based on five regional detention ponds throughout the City. The City completed a regional detention study in September 2010, which proposed various sub-regional detention ponds. Capacity from the pond would be purchased at a per acre feet fee based on construction cost of the pond. The fee structure will help recover the cost to purchase the property, design and construct the pond.

A total of \$30,951 was transferred in 2020 to the Debt Service Fund toward payment of debt for regional detention pond. Since the City does not know when a developer may buy into the program, the budget reflects no activity for FY 2023.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Charges for Services	\$ 1,000	\$	\$ 193,724	\$
Investment Earnings	0		40	
TOTAL REVENUES	1,000		193,764	
EXPENDITURES				
Transfers				
TOTAL EXPENDITURES				
REV OVER/(UNDER) EXP	1,000		193,764	
BEGINNING FUND BALANCE			1,000	194,764
ENDING FUND BALANCE	\$ 1,000	\$	\$ 194,764	\$ 194,764

LOWER KIRBY URBAN CENTER FUND SUMMARY

OVERVIEW

One of the City's priorities is the development of the Lower Kirby Urban Area that will encourage employment, commerce, recreation, arts, entertainment and overall economic development.

The Lower Kirby Pearland Management District (LKPMMD) was created as Spectrum Management District, a political subdivision of the State of Texas, by a special act of the 80th Texas Legislature, effective June 2007. The name was changed March 2012 to Lower Kirby Pearland Management District. The District operates in accordance with Chapter 3840 of the Texas Special District Local Code and Chapter 375 of the Local Government Code.

The Pearland Management District No. 1 was created as a political subdivision of the State of Texas under Chapter 3838 of the Texas Special District Local Laws Code.

In 2014 the City entered into Master Financing Agreements (R2014-117) with the Lower Kirby Pearland Management District (LKPMMD) and the Pearland Municipal Management District No. 1. The City and Districts, along with private developers, would over time finance \$48 million in infrastructure in the Districts. The City and Districts agree, on a case by case basis, which infrastructure the City would advance funds in order to facilitate development. The Districts, based on valuation on the ground, would reimburse the City through the sale of bonds when economically feasible; therefore, activity is not expected annually. The Pearland Economic Development Corporation (PEDC) provides funding for the projects to the City to advance to the Districts, so the City also has reimbursement agreements with the PEDC.

Financing by District, life to date, is as follows:

	<u>LKPMMD</u>	<u>PMMD</u>
Regional Detention (R2014-25)	1,655,072	622,513
Hooper Rd (R2014-119 & R2016-40)	5,069,267	
Kirby Ditch (R2015-136 & R2015-203)	2,021,046	
South Spectrum (R2015-147)	122,992	86,124
North Spectrum (R2015-204)	318,525	
LK TxDOT Ditch (R2016-51)	335,420	128,508
South Spectrum West (R2017-37)	83,975	1,228,378
LK West Conveyance Pond (R2017-93)	80,800	246,044
SH288 Waterline & LK Park Imp. (R2017-95)	1,127,286	
LK Beltway 8 Water Line (R2018-185)	217,133	
LK MDP Land Acquisition (R2019-92)	10,268	154,213
	\$ 11,041,784	\$ 2,465,779

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Investment Earnings	\$	\$	\$	\$
Intergovernmental				
TOTAL REVENUES				
EXPENDITURES				
Intergovernmental				
Transfers				
TOTAL EXPENDITURES				
REV OVER/(UNDER) EXP				
BEGINNING FUND BALANCE				
ENDING FUND BALANCE	\$	\$	\$	\$

INFRASTRUCTURE REINVESTMENT FUND SUMMARY

OVERVIEW

The City of Pearland develops, maintains and operates a transportation system that promotes the safe and efficient mobility of people and goods, enhances the quality of life, environment, and economy of the City. The City maintains approximately 980 lane miles of streets, 37 bridges, and 653 miles of sidewalk.

The FY 22 expenditures include sidewalk removal & replacement, mudraising and slicing, street panel replacement, paving of interlocal agreement roads with Brazoria County, and contractual and in-house paving projects. Contracts for sidewalk maintenance services were awarded in late FY21. FY22 expenditures recognized the total programmatic funds made available since FY21. However, prior year expenditures should have been excluded. There is a line titled "Recognizing Prior Year Project Expenditures" recognizing this so that funds will not be double spent. Fund balance is expected to finish on September 30, 2022 at \$476.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Investment Earnings	\$ 106	\$	\$ 250	\$
Transfers	1,609,752	1,462,471	2,406,203	1,768,800
TOTAL REVENUES	1,609,858	1,462,471	2,406,453	1,768,800
EXPENDITURES				
Streets	1,113,038	1,500,000	3,687,704	1,115,980
Sidewalks	36,549	53,000	1,294,403	652,820
TOTAL EXPENDITURES	1,149,587	1,553,000	4,982,107	1,768,800
REV OVER/(UNDER) EXP	460,271	(90,529)	(2,575,654)	
BEGINNING FUND BALANCE	966,272	90,649	1,426,543	476
Recognizing Prior Year Project Expenditures			1,149,587	
ENDING FUND BALANCE	\$ 1,426,543	\$ 120	\$ 476	\$ 476

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods or services provided by one fund or department to another fund or department on a cost reimbursement basis. The City of Pearland has five Internal Service Funds.

Risk Management Fund

Accounts for the activities of the City's property insurance, casualty insurance, and worker's compensation claims.

Medical Self Insurance Fund

A Medical Self Insurance Fund which accounts for the accumulation of monies for the payment of medical claims.

Motor Pool Fund

A fund to provide for the maintenance and replacement of the city's vehicles and rolling stock.

Facilities Fund

A fund to provide for the maintenance and operation of city facilities.

Information Technology Fund

A fund to provide for the maintenance and replacement of the city's IT hardware and software.

RISK MANAGEMENT FUND SUMMARY

OVERVIEW

The Risk Management Fund has been created to account for the activities of the City's property and casualty insurance, along with worker's compensation claims. Coverage includes general liability, law enforcement, public official and employees' liability, auto liability, physical damage and multi-peril, mobile equipment, real and personal property, and windstorm coverage. The fund accounts for the annual premiums and accounts for insurance recovery funds on eligible claims as well as worker's compensation claims. Real Personal Property Building value is estimated at \$349M.

Premiums for fiscal year 2023 total \$2,199,771 which is \$403,438 increase from FY22 projected premiums. The increase is largely in relation to increased auto premiums and windstorm including the new buildings recently added to the City. Beginning in FY21 the City changed from an insurance premium to being self-insured for the Workers Compensation program. This fund has a built in line item to pay the excess coverage, the third party administrator and claims associated with workers compensation. The proposal was to allow five (5) years to build the minimal claim liability reserves in this fund and we have successfully accomplished this in two (2) years.

In FY23 the fund will meet the policy minimum target of \$1,000,000 which covers the maximum claim liability related to worker's compensation before stop loss. Fund balance on September 30, 2022 is estimated to be \$1,000,798.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Transfers	\$ 1,664,003	\$ 1,828,191	\$ 1,828,191	\$ 1,804,000
Workers' Compensation	472,472	490,000	474,000	474,000
Insurance Reimbursements	338,222	175,000	600,000	350,000
Interest	145	3,500	580	725
Intergovernmental	-	-	-	-
TOTAL REVENUES	2,474,842	2,496,691	2,902,771	2,628,725
EXPENSES				
Salaries & Benefits	59,585	61,302	46,185	67,814
Materials & Supplies	40	600	600	800
Repair & Maintenance	22	100	100	100
Insurance Premiums	1,507,797	1,766,899	1,796,333	2,199,771
Claims	174,968	433,750	308,136	400,000
Miscellaneous Services	170,828	216,150	226,367	271,833
Other	-	-	-	100,000
Capital Outlay	-	-	-	35,802
Transfer Out	110	-	-	909
TOTAL EXPENDITURES	1,913,349	2,478,801	2,377,721	3,077,029
REV OVER/(UNDER) EXP	561,493	17,890	525,050	(448,304)
BEGINNING NET ASSETS	380,804	381,728	924,052	1,449,102
ENDING NET ASSETS	\$ 924,052	\$ 399,618	\$ 1,449,102	\$ 1,000,798

MEDICAL SELF INSURANCE FUND SUMMARY

OVERVIEW

The Medical Self Insurance Fund was created to account for the activities of the City's employee health insurance. In addition, the fund accounts for retiree and COBRA contributions, claims and coverage. In a self insurance fund, the employer is ultimately responsible for health care costs and pays for those costs plus administrative fees. In FY23 the City pays 100% of the premium for the base single program through Kelsey-Seybold managed care and a percentage of family and dependant coverage. There is a PPO high deductible plan option provided.

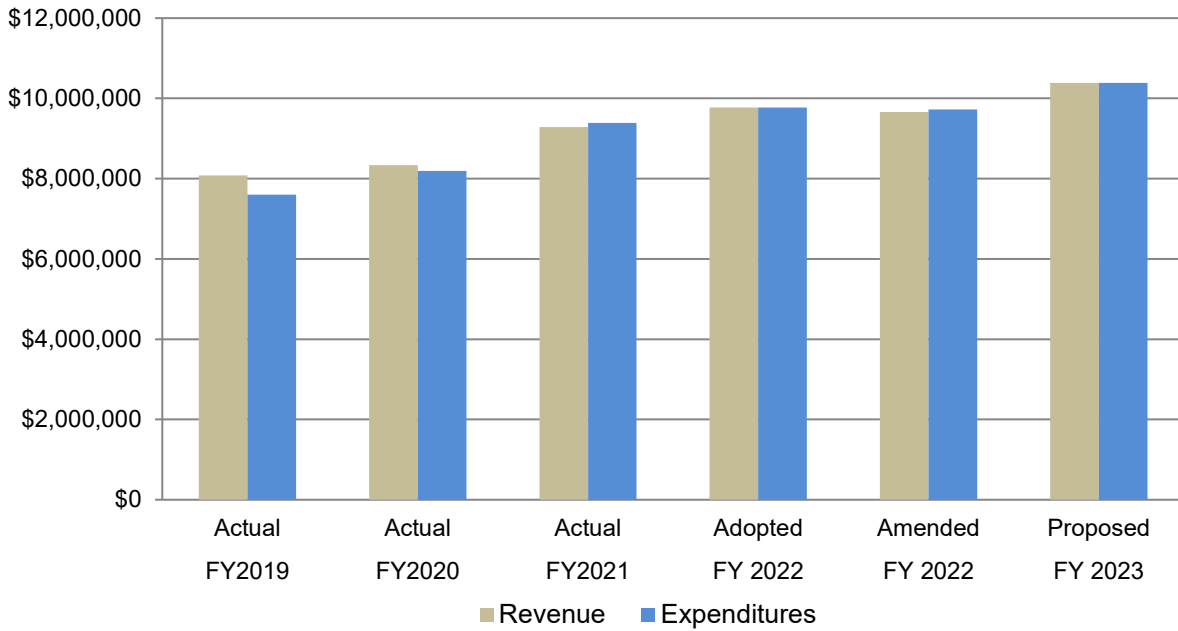
Effective October 2018, the City adopted unblended retiree medical rate and subsidizes based on age and years of service at retirement. For FY23, the City is budgeting for an increase in claims based on the total number of full-time eligible employees, including vacant positions. \$26,063 has been budgeted for the Wellness Program. The estimated fund balance as of September 30, 2022 is \$2,964,431 or 29% of total expenditures.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Interest Income	\$ 1,103	\$ 1,105	\$ 1,059	\$ 1,082
Contributions - Employee	1,478,981	1,542,236	1,540,192	1,607,343
Contributions - City	7,334,777	7,766,287	7,551,564	8,154,739
Retiree And Cobra Contributions	65,370	30,000	57,640	58,887
Miscellaneous	401,769	436,004	510,114	562,848
TOTAL REVENUES	9,282,000	9,775,633	9,660,569	10,384,899
EXPENSES				
Administrative Fees	1,306,370	1,395,051	1,409,582	1,652,661
Claims	8,007,351	8,324,519	8,261,395	8,674,962
Miscellaneous	73,943	56,063	56,063	57,276
TOTAL EXPENDITURES	9,387,664	9,775,633	9,727,040	10,384,899
REV OVER/(UNDER) EXP	(105,665)		(66,471)	
BEGINNING NET ASSETS	3,136,567	3,470,494	3,030,902	2,964,431
ENDING NET ASSETS	\$ 3,030,902	\$ 3,470,494	\$ 2,964,431	\$ 2,964,431
NET ASSETS AS % OF EXPENSES (Target ≥ 25%)	32%	36%	30%	29%

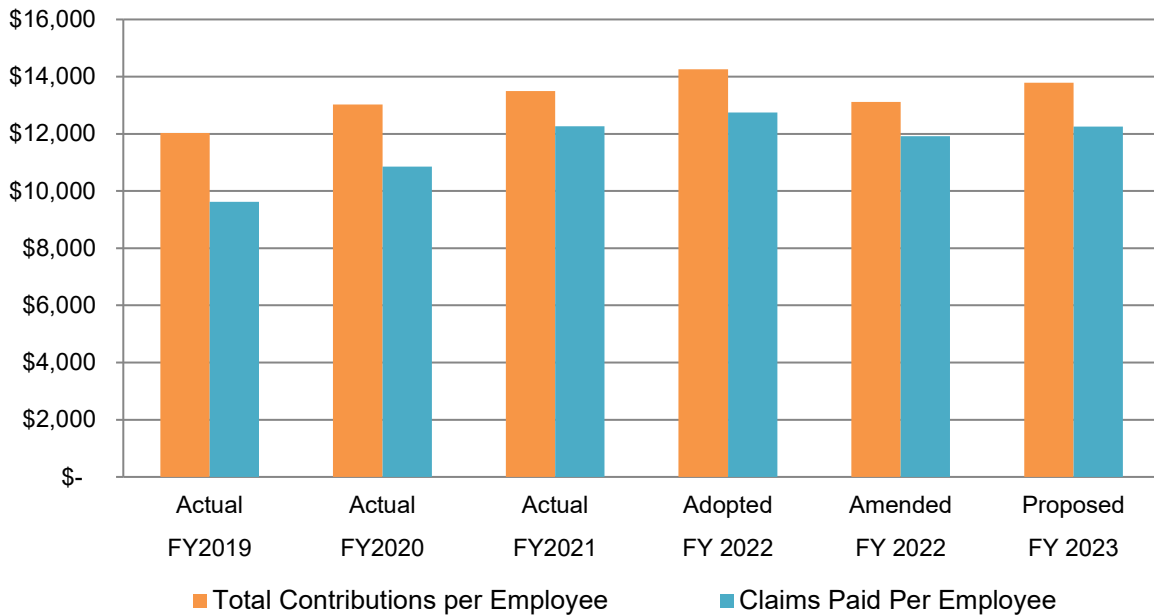
	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
Number of Active Employees on Medical Insurance:	653	653	693	708
Number of Retirees:				6
City-Paid Contributions per Employee: \$	2,265	\$ 2,362	\$ 2,222	\$ 2,270
Employee-Paid Contributions: \$	11,232	\$ 11,893	\$ 10,897	\$ 11,518
Total Contributions per Employee: \$	13,497	\$ 14,255	\$ 13,119	\$ 13,788
Claims Paid per Employee: \$	12,262	\$ 12,748	\$ 11,921	\$ 12,253

MEDICAL SELF INSURANCE FUND SUMMARY

Revenues vs Expenditures



Contributions vs Claims Per Employee



MOTOR POOL FUND SUMMARY

OVERVIEW

The Motor Pool fund was started in FY19. The purpose of the Motor Pool Fund is to provide for the maintenance and replacement of the city's 634 vehicles and pieces of rolling stock with an approximated value of \$33.8 million. Rather than making periodic large-dollar investments, the City makes annual contributions to the Fund. In turn, the City then uses the balance in the Fund to pay for large-dollar investments. The Fleet Maintenance Division is responsible for day-to-day operations within the fund.

The City is planning to take a phased approach in rolling out the Motor Pool Fund, starting with vehicle maintenance and annual replacements in FY19. Lease fees for new vehicles purchased each year start in the following fiscal year. As the City replaces vehicles the fund has grown from having 0% of vehicles and equipment paying lease fees, meaning that money is being set aside for their replacement, to 31% of vehicles & equipment paying lease fees. If the FY23 proposed budget is adopted and vehicles are received in FY23 then it is projected that by the beginning of FY24 37% of vehicles & equipment will be covered by lease fees.

In FY23, 25 pieces of vehicles and equipment are funded are budgeted to be replaced. An additional 11 new vehicles will be added to the City's Motor Pool as new positions that require vehicles, for the drainage fund, surface water team and a Police Officer. The Motor Pool is receiving a large transfer-in from the ARPA fund to purchase two new major apparatus for the Fire Department - one engine and a ladder truck.

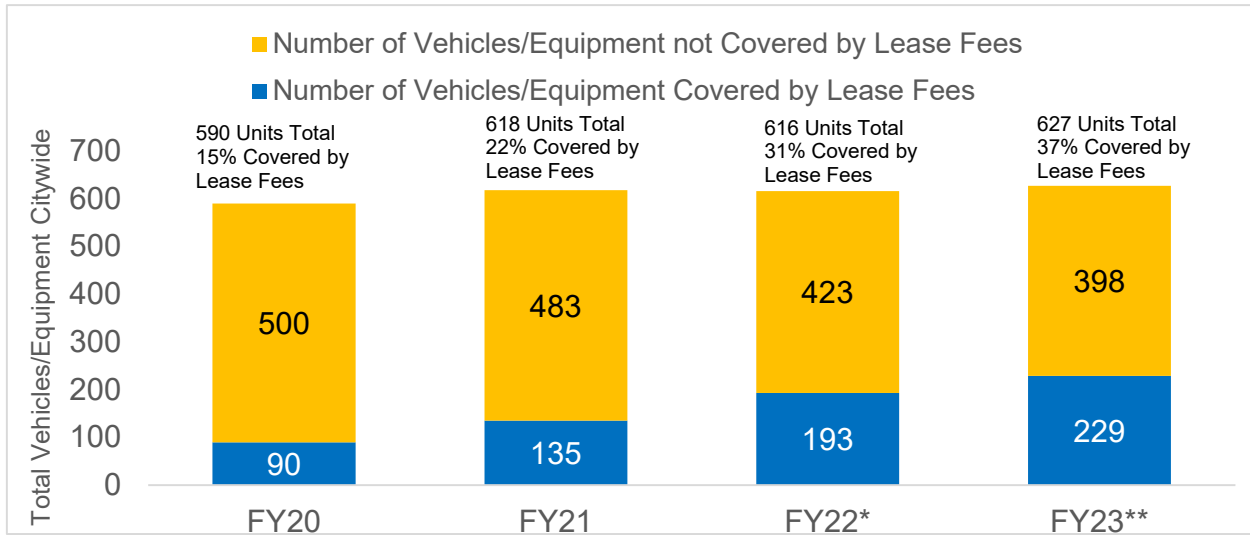
	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Investment Earnings	\$ 392	\$ 500	\$ 10,000	\$ 30,000
TIRZ Reimbursement and Sale Of Property	2,025,596	6,850,000	6,899,902	50,000
Transfer In	5,134,026	5,952,469	7,403,469	9,189,221
TOTAL REVENUES	7,160,014	12,802,969	14,313,371	9,269,221
EXPENDITURES				
Salaries & Wages	652,508	662,065	616,256	663,986
Materials & Supplies	24,276	12,950	13,981	19,670
Buildings & Grounds	25,643	4,000	1,000	
Repair & Maintenance	983,355	1,104,000	1,130,971	1,353,770
Miscellaneous Services	21,004	36,489	76,453	71,300
Capital Outlay	3,373,259	2,732,220	7,326,033	4,856,191
Transfer Out	249,025	10,354	10,354	167,024
TOTAL EXPENDITURES	5,329,069	4,562,078	9,175,048	7,131,941
REV OVER/(UNDER) EXP	1,830,946	8,240,891	5,138,323	2,137,280
NET POSITION	5,511,650	5,388,913	9,795,217	14,933,540
TOTAL NET POSITION	\$ 9,795,217	\$ 13,629,804	\$ 14,933,540	\$ 17,070,820

MOTOR POOL FUND METRICS

Lease Fee Coverage by Percentage of Fleet Paying Lease Fees

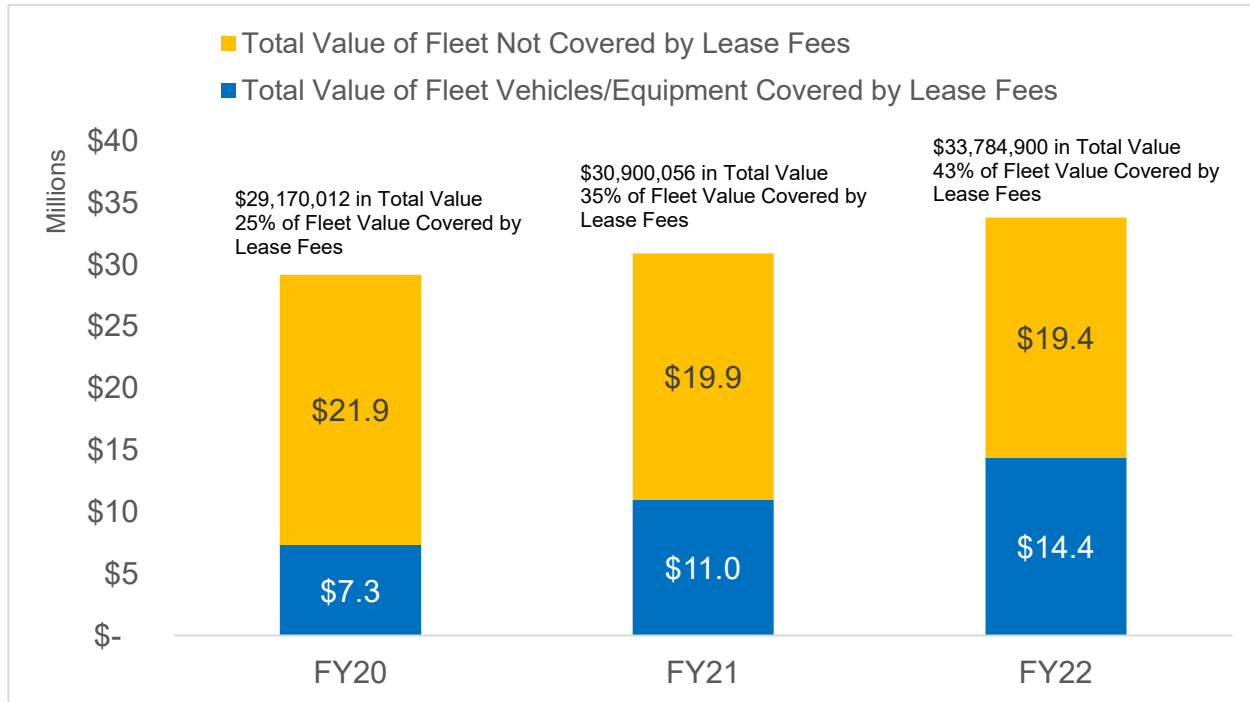
*Estimated based on vehicle delivery schedule in FY22

** Estimated based off proposed purchases being approved and delivered in FY23.



Lease Fee Coverage by Value of Fleet

Note: FY23 metric not available until FY23 vehicles are ordered



Percent of Vehicles within Lifecycle

Note: If a vehicle is five years old and has an expected lifespan of ten years it is "Within Lifecycle". If the same vehicle had an expected four year lifespan it would be "Out of Lifecycle".

Fund	FY20	FY21	FY22
General Fund	53%	55%	50%
Enterprise Fund	39%	45%	46%

FACILITIES FUND SUMMARY

OVERVIEW

The Facilities fund is a new internal service fund created for the FY23 budget. The fund provides funding for building-related repair and maintenance, equipment maintenance capital replacement or asset recapitalization, and janitorial services. It includes salary and wages for 9.7 full-time employees. The fund is funded by internal transfers calculated based on the number of FTE's budgeted within those funds.

FY23 expenditures include costs for building-related maintenance, repair, and enhancements for city-owned and operated facilities. For year one the ending net position was calculated to be 8.6% of the total operating budget. On September 30, 2023 fund balance is estimated to be \$259,970.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Transfer In				3,305,095
TOTAL REVENUES				3,305,095
EXPENDITURES				
Salaries & Wages				766,664
Materials & Supplies				43,981
Buildings & Grounds				1,242,752
Repair & Maintenance				117,270
Miscellaneous Services				789,518
Transfer Out				84,940
TOTAL EXPENDITURES				3,045,125
REV OVER/(UNDER) EXP				259,970
NET POSITION				
TOTAL NET POSITION		\$ -	\$ -	\$ 259,970

INFORMATION TECHNOLOGY FUND SUMMARY

OVERVIEW

The Information Technology fund is a new internal service fund created for the FY23 budget. The fund was created to better anticipate the current and future technology needs of the City. The cost of technology services from each fund and department are calculated based on usage and recorded as a transfer into the Information Technology fund. The expenditures for this fund are used to maintain, enhance and replace technology hardware and software.

FY23 expenditures include costs for hardware inventory, enterprise software, and the salary and benefit costs of 21 full-time employees. This includes one new IT Support Specialist added for the FY23 budget year. The estimated fund balance as of September 30, 2023 is \$400,647 or about 5% of total expenditures.

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Transfer In				8,488,643
TOTAL REVENUES				8,488,643
EXPENDITURES				
Salaries & Wages				2,262,615
Materials & Supplies				87,905
Repair & Maintenance				4,490,775
Miscellaneous Services				444,419
Inventory				607,000
Transfer Out				195,282
TOTAL EXPENDITURES				8,087,996
REV OVER/(UNDER) EXP				400,647
NET POSITION				
TOTAL NET POSITION		\$ -	\$ -	\$ 400,647

COMPONENT UNITS

The City of Pearland has three entities that are considered component units of the City. They are the Pearland Economic Development Corporation (PEDC), Pearland Tax Increment Reinvestment Zone #2 (TIRZ), and the Development Authority of Pearland. The PEDC is the only entity that requires budget approval by the City. Thus, it is the only component unit included in the Citywide summary.

A component unit is defined as a legally separate organization for which elected officials of the primary government (the City) are financially accountable.

Pearland Economic Development Corporation

PEDC Board



President, PEDC

Vice President, PEDC

Director of Marketing

Development Manager

Office Supervisor

Senior Development Manager

Workforce Director

**PEARLAND ECONOMIC DEVELOPMENT FUND
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE
FY 2023 PROPOSED BUDGET**

OVERVIEW

The Pearland Economic Development Corporation (PEDC) is a non-profit Type B Corporation under the Texas Development Corporation Act. The Corporation was approved by the voters in 1995 and is primarily funded by a half-cent sales tax. The seven-member Board of Directors is appointed by and serve two-year terms at the pleasure of the Pearland City Council. City Council approval is required for annual budgets and bonded debt issuances.

The mission of PEDC is to enhance our community's economic vitality through the attraction, retention and expansion of primary employers. PEDC operates under State requirements for pursuit of those primary jobs. PEDC works to ensure our business climate and built environment strongly support these efforts by focusing on aesthetics, infrastructure, quality of life, image, workforce and quality development and redevelopment of key Pearland districts and corridors.

Major revenue in PEDC's FY 2022-23 budget includes reimbursements from Lower Kirby Management District. Major expenditures in FY 2022-23 include Incentives and entryway and corridor maintenance. Transfers out include \$13,340,109 for SH288 Corridor Master Improvements, \$275,000 SH 35 developer assistance, \$1,500,000 Lower Kirby Master Drainage Plan and \$230,000 for Lower Kirby Development.

Capital Outlay expenditures for FY23 include Entrways and Corridors for \$842,000, improvements to SH35 and Old Town area incentive for \$5,150,000 as well as \$225,000 for Boradway and additional expenses for computers and trails.

Fund balance at September 30, 2023 is estimated to be \$26,620,183

	FY 2021 Actual	FY 2022 Original Budget	FY 2022 Year End Amended	FY 2023 Proposed Budget
OPERATING REVENUES				
Sales Tax	\$ 12,877,864	\$ 11,799,344	\$ 13,451,252	\$ 13,989,302
Interest Income	35,326	100,000	100,000	18,554
Intergovernmental	12,000	12,000	1,912,000	1,312,000
Miscellaneous	7,609,327	6,000	2,228,509	6,000
TOTAL	20,534,518	11,917,344	17,691,761	15,325,856
OPERATING EXPENDITURES				
Operating	2,317,826	3,390,972	3,337,825	3,742,987
Bond Payments	285,400	279,500	279,500	273,600
Inventory		5,000	5,000	5,000
Capital Outlay	460,999	3,471,000	871,000	6,261,000
TOTAL	3,064,224	7,146,472	4,493,325	10,282,587
REVENUES OVER/(UNDER) EXPENDITURES	17,470,293	4,770,872	13,198,436	5,043,269
OTHER FINANCING SOURCES (USES):				
Transfers Out	(1,105,080)	(17,670,209)	(11,317,209)	(15,345,353)
Incentives	(1,562,825)	(1,529,890)	(979,361)	(1,256,379)
Bond Proceeds				
TOTAL	(2,667,905)	(19,200,099)	(12,296,570)	(16,601,732)
NET CHANGE IN FUND BALANCE	14,802,389	(14,429,227)	901,866	(11,558,463)
BEGINNING FUND BALANCE	22,474,393	34,805,573	37,276,781	38,178,646
ENDING FUND BALANCE	\$ 37,276,781	\$ 20,376,346	\$ 38,178,646	\$ 26,620,183

**PEARLAND ECONOMIC DEVELOPMENT FUND
REVENUES
FY 2023 PROPOSED BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021 Actual	FY 2022 Original Budget	FY 2022 Year End Amended	FY 2023 Proposed Budget
900-600-100.3100.010	SALES TAX	\$ 12,877,864	\$ 11,799,344	\$ 13,451,252	\$ 13,989,302
*SALES TAXES		12,877,864	11,799,344	13,451,252	13,989,302
900-600-100.3600.010	INTEREST	75,879	100,000	100,000	18,554
900-600-100.3600.040	UNREALIZED GAIN/LOSS	(40,552)			
*INTEREST		35,326	100,000	100,000	18,554
900-600-100.3730	PEARLAND MUNI MGMT DIST. #2	12,000	12,000	12,000	12,000
900-600-100.3850	INTERFUND REIMBURSEMENT			1,900,000	1,300,000
*INTERGOVERNMENTAL		12,000	12,000	1,912,000	1,312,000
900-600-100.3800.060	BUILDING RENT	429,331			
900-600-100.3800.140	SALE OF PROPERTY	7,173,996		1,025,848	
900-600-100.3800.270	MISCELLANEOUS	6,000	6,000	1,202,661	6,000
900-600-100.3800.370	FEMA REIMBURSEMENT				
*MISCELLANEOUS		7,609,327	6,000	2,228,509	6,000
900-600-100.4000.010	BOND PROCEEDS				
*OTHER FINANCING SOURCES					
TOTAL		20,534,518	11,917,344	17,691,761	15,325,856

**PEARLAND ECONOMIC DEVELOPMENT FUND
EXPENDITURE SUMMARY BY DEPARTMENT
FY 2023 PROPOSED BUDGET**

EXPENDITURES BY DEPT/DIVISION	FY 2021 Actual	FY 2022 Original Budget	FY 2022 Year End Amended	FY 2023 Proposed Budget
Salaries & Wages	890,432	911,747	1,003,104	1,104,792
Materials & Supplies	6,352	17,000	15,000	18,000
Building & Ground Maintenance	13,503	28,000	11,500	7,000
Equipment Repair & Maintenance	1,795	6,000	4,500	6,200
Services	1,405,745	2,428,225	2,303,721	2,606,995
Incentives	1,562,825	1,529,890	979,361	1,256,379
Transfers Out	1,105,080	17,670,209	11,317,209	15,345,353
Bond Payments	285,400	279,500	279,500	273,600
Inventory		5,000	5,000	5,000
Capital	460,999	3,471,000	876,000	6,261,000
TOTAL	5,732,129	26,346,571	16,794,895	26,884,319

**PEARLAND ECONOMIC DEVELOPMENT
OPERATING EXPENDITURES
FY 2023 PROPOSED BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021 Actual	FY 2022 Original Budget	FY 2022 Year End Amended	FY 2023 Proposed Budget
900-600-100.5000.010	REGULAR EMPLOYEES	\$ 656,673	\$ 655,717	\$ 732,186	\$ 782,700
900-600-100.5000.030	OVERTIME				
900-600-100.5000.060	ACCRUALS PAID OUT			6,601	10,177
900-600-100.5000.090	LONGEVITY	1,920	2,208	2,208	2,496
900-600-100.5000.100	AUTO ALLOWANCE	16,200	16,200	18,554	22,432
900-600-100.5000.120	CELLPHONE ALLOWANCE	5,795	5,800	6,173	6,956
900-600-100.5000.170	SALARY ADJUSTMENT		19,052		18,926
900-600-100.5005.010	MEDICAL INSURANCE	67,408	69,176	72,548	87,672
900-600-100.5005.015	OTHER GROUP INSURANCE	3,508	3,671	3,874	4,195
900-600-100.5005.020	FICA TAX	47,121	48,555	55,297	59,456
900-600-100.5005.030	RETIREMENT	89,587	89,821	103,370	108,890
900-600-100.5005.050	STATE UNEMPLOYMENT	1,512	864	1,521	63
900-600-100.5005.060	WORKERS COMPENSATION	707	683	772	829
*SALARIES & WAGES		890,432	911,747	1,003,104	1,104,792
900-600-100.5100.010	OFFICE SUPPLIES	2,712	5,000	4,000	5,000
900-600-100.5100.020	COPY CHARGES	2,051	5,000	4,000	5,000
900-600-100.5115.050	MINOR TOOLS & EQUIPMENT	52	1,000	1,000	1,000
900-600-100.5150.070	FOOD, ICE & DRINKS	1,536	6,000	6,000	7,000
*MATERIALS & SUPPLIES		6,352	17,000	15,000	18,000
900-600-100.5200.130	BUILDINGS & GROUNDS	13,503	28,000	11,500	7,000
*BUILDING & GROUNDS		13,503	28,000	11,500	7,000
900-600-100.5300.010	OFFICE & FURNITURE	1,108	2,000	2,000	2,000
900-600-100.5300.020	MOTOR VEHICLE	281	1,000	500	1,000
900-600-100.5300.070	FLEET CHARGES		1,000	700	700
900-600-100.5300.080	FUEL CHARGES	405	2,000	1,300	2,500
*EQUIPMENT REPAIR & MAINTENANCE		1,795	6,000	4,500	6,200

**PEARLAND ECONOMIC DEVELOPMENT
OPERATING EXPENDITURES
FY 2023 PROPOSED BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021 Actual	FY 2022 Original Budget	FY 2022 Year End Amended	FY 2023 Proposed Budget
900-600-100.5400.060	COURIER SERVICES	1,349	1,500	1,500	2,000
900-600-100.5400.160	PROFESSIONAL/CONTR. SERV.	161,936	175,800	185,395	212,770
900-600-100.5400.180	RETENTION SERVICES	117,000	117,000	117,000	117,000
900-600-100.5400.190	STRATEGIC PLAN IMPLEMENTATION	264,144	250,000	286,543	359,000
900-600-100.5400.210	COSTAR				
900-600-100.5400.300	STRATEGIC PLAN	375			
900-600-100.5400.310	PLANNING	35,014	75,000		20,000
900-600-100.5400.320	ENTRYWAY & CORRIDOR MAINT.	191,440	495,000	570,000	685,000
900-600-100.5400.360	ENTREPRENEUR SERVICES		359,000	359,000	388,000
900-600-100.5400.370	WORKFORCE		175,000	25,000	40,000
900-600-100.5410.070	INSURANCE REAL/PERSONAL PROP				
900-600-100.5420.010	PRINTING	327	1,000	500	1,000
900-600-100.5420.020	POSTAGE	1,078	1,750	1,750	1,750
900-600-100.5423.015	INDUSTRY RECRUITMENT CAMPAIGNS	96,673	123,100	118,100	128,100
900-600-100.5423.025	INDUSTRY RECRUITMENT EVENTS	1,825	3,000	3,000	7,000
900-600-100.5423.100	TRAVEL ENTERTAINMENT	5,477	10,000	10,000	12,000
900-600-100.5423.120	MISCELLANEOUS	52,413	65,000	65,000	65,000
900-600-100.5430.010	BOOKS, PERIODICALS & SUBSC.	140	500	250	500
900-600-100.5430.020	CONFERENCES & SEMINAR COSTS	1,749	9,000	6,000	9,000
900-600-100.5430.030	MEMBERSHIP & DUES	6,965	7,450	7,450	5,000
900-600-100.5430.240	MISCELLANEOUS TRAVEL	1,748	8,000	8,000	10,000
900-600-100.5440.010	EQUIPMENT RENTAL	2,254	2,225	2,225	2,225
900-600-100.5440.020	RENTAL BUILDING/FACILITY RENTAL	260		608	
900-600-100.5445.030	PC AIRCARD CHARGES	1,131	1,900	1,900	1,900
900-600-100.5446.010	LEGAL/PUBLIC NOTICES	366	500	500	750
900-600-100.5448.010	WEBSITE HOSTING	10,195	14,000	14,000	14,000
900-600-100.5448.020	WEBSITE DEVELOPMENT		18,000	18,000	18,000
900-600-100.5448.030	COLLATERAL MATERIALS	15,513	30,000	30,000	30,000
900-600-100.5448.050	NEWSLETTERS AND ANNUAL REPORT	21,838	22,000	22,000	22,000
900-600-100.5448.060	MEDIA PRODUCTIONS				
900-600-100.5448.070	PRINT ADVERTISING	239,759	270,000	270,000	270,000
900-600-100.5448.080	IMAGE MARKETING	167,338	175,000	175,000	175,000
900-600-100.5450.020	UTILITIES	7,438	17,500	5,000	10,000
*SERVICES		1,405,745	2,428,225	2,303,721	2,606,995
900-600-100.5550	INVENTORY		5,000	5,000	5,000
*INVENTORY		-	5,000	5,000	5,000
900-600-100.5600.110	VEHICLES	48,590		5,000	
900-600-100.5600.130	CAPITAL OUTLAY	412,408	3,471,000	871,000	6,261,000
*CAPITAL OUTLAY		460,999	3,471,000	876,000	6,261,000

**PEARLAND ECONOMIC DEVELOPMENT
OPERATING EXPENDITURES
FY 2023 PROPOSED BUDGET**

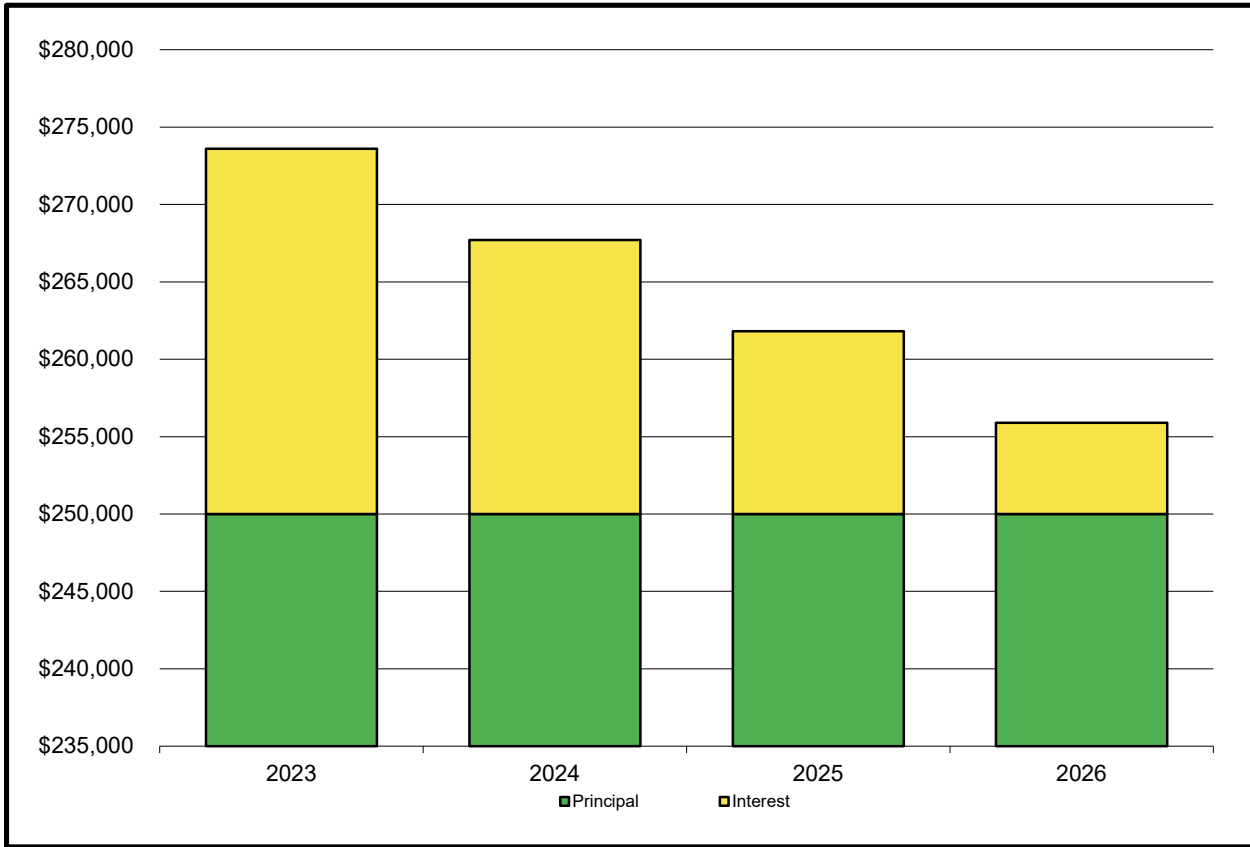
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2021 Actual	FY 2022 Original Budget	FY 2022 Year End Amended	FY 2023 Proposed Budget
900-600-100.5800.010	DEBT SERVICE PRINCIPAL	250,000	250,000	250,000	250,000
900-600-100.5850.010	DEBT SERVICE INTEREST	35,400	29,500	29,500	23,600
900-600-100.5875.010	BOND ISSUANCE COSTS				
900-600-100.5890.020	FISCAL AGENT FEES/ARBITRAGE				
900-600-100.5890.050	DEBT DEFEASANCE				
*BOND PAYMENTS		285,400	279,500	279,500	273,600
900-600-100.5650	INTERFUND REIMBURSEMENT	923,452	17,479,500	11,126,500	15,145,109
900-600-100.5900	TRANSFERS OUT	181,628	190,709	190,709	200,244
*TRANSFERS		1,105,080	17,670,209	11,317,209	15,345,353
900-600-605.5420.130	SALES TAX INCENTIVES	58,435	30,000	27,871	30,000
900-600-605.5420.150	NEW INDUSTRY INCENTIVES	1,440,390	1,249,890	951,490	976,379
900-600-605.5420.240	PENDING FUTURE PROJECTS	64,000	250,000		250,000
*OTHER SERVICES		1,562,825	1,529,890	979,361	1,256,379
TOTAL		5,732,129	26,346,571	16,794,895	26,884,319

**PEARLAND ECONOMIC DEVELOPMENT CORPORATION
DEBT TO MATURITY**

Year	Principal	Interest	Total
2022-2023	250,000	23,600	273,600
2023-2024	250,000	17,700	267,700
2024-2025	250,000	11,800	261,800
2025-2026	250,000	5,900	255,900
TOTAL	\$1,000,000	\$59,000	\$1,059,000

Series	Principal Amount Outstanding
Series 2016	1,000,000
TOTAL	\$1,000,000

**PEARLAND ECONOMIC DEVELOPMENT CORPORATION
DEBT TO MATURITY**



To: Clay Pearson, City Manager
Trent Epperson, Deputy City Manager
Ron Frasier, Assistant City Manager

From: Eric Roche, Budget Officer

CC: Amy Buckert Johnson, CFO

Date: 8/5/2022

Re: Citywide Supplemental Requests for FY23

Executive Summary

IN FY23, City Departments submitted 91 supplemental requests for funding. Of these 19 were funded, although some were scaled in scope to fit into the City's budget. Overall, the items funded reflect the City Council's Strategic Priorities. \$14,061,477 worth of supplementals were requested.

Director's Supplemental Prioritization

Each year in Pearland, Department Directors are asked to pitch their five highest priority supplementals in the General Fund. Directors make the case on why these items should be funded and then vote on which items deserve funding. Not all supplementals are brought forward for consideration in this exercise because a limited amount of funding is available each year for new items, and rank-ordering every item would not be a productive use of director's time.

<See Next Page>

Director's Top Items

The top 15 items receiving the most votes are ranked below. All but one of these items (permitting software) would be recurring costs, should they be added to the proposed budget.

Department	Item	Department Priority	Cost	One Time Cost?	Total Votes
IT	Technology Support Specialist	1	\$ 65,755	N	10
Communications	Videography & Photography Position	1	\$ 85,093	N	10
Human Resources	City Wide Certification Pay	3	\$ 299,700	N	8
EPW	Generator Maintenance Technician	3	\$ 38,312	N	7
EPW	Associate Engineer, Floodplain Engineer, & Stormwater Inspector	1	\$ 279,100	N	6
Fire	Increase PT Office Assistant to FT	4	\$ 11,361	N	6
Emergency Management	EM Outreach Staff Position	1	\$ 76,669	N	6
Police	6 Telecommunications Operators	1	\$ 455,202	N	6
Human Resources	Training Coordinator	1	\$ 88,626	N	6
IT	IT Manager - Infrastructure	2	\$ 109,749	N	5
Fire	Increase PT Quartermaster Position to FT	5	\$ 29,615	N	5
Municipal Court	2 Full Time Deputy Court Clerks	1	\$ 63,524	N	5
Community Development	Planning Manager	1	\$ 102,532	N	5
Community Development	New Permitting Software	3	\$ 425,000	Y	5
Parks & Rec	Senior Office Assistant Transition PT to FT	3	\$ 15,271	N	4

Overall, the IT Technology Support Specialist and Videography & Photography position received the most votes. Citywide Certification Pay also received significant votes, although the cost of this item is significantly more than many other supplemental requests. Out of 12 departments that presented, 9 had items that placed in the top 15 – showing that Pearland's Directors see the value of what other departments deliver and understand the need for these services.

A few additional notes are worth mentioning. EPW's Associate Engineering, Floodplain Engineer, & Stormwater Inspector package received six votes, although most people indicated that they would scale this down to one or two FTEs. Police's supplemental requests for 6 Telecommunications Operators is also scalable, as were Municipal Court's 2 Deputy Court Clerks.

Finally, Community Development's request for new permitting software received 5 votes. This software is slated to be funded via the ARPA Fund in the FY23 proposed budget

The full list of supplementals is found in the following pages, sorted by Fund. Department Rankings represent the rankings a department gave to all of their supplementals. The Directors Priority Rank indicates updated priorities for the items that were pitched to other directors for funding. Next to that, the number of votes each item received from departments is listed.

All Submitted Supplemental Funding Requests - FY23

Funded in FY23 Proposed Budget	Fund	Department	Supplemental Type	Item	Department Ranking	Director Roundtable Review			Total Cost
						Included in Directors Prioritization Exercise	Directors Priority Rank	Number of Votes in Directors Exercise	
Y	ARPA Fund	Community Development	Technology	Replace Permitting Software	1	Y	3	5	\$ 425,000
Y	ARPA Fund	Fire	Vehicle	Disaster Equipment - LMTV Hydraulic Lift	8				\$ 90,460
	Citywide	Administration	General	IMT Incentive Pay	2	Y	2	4	\$ 108,000
	Citywide	Engineering & EPW	Personnel	Generator Maintenance Technician	8	Y	3	7	\$ 38,312
	Citywide	Human Resources	General	Sick Buy Back Bank increase to 60 hours	6				\$ 489,750
	Citywide	Human Resources	General	Certification Pay - City Wide	3	Y	3	8	\$ 299,700
	Citywide	Human Resources	General	Parental Leave for Employees	1				\$ 93,750
	Enterprise Fund	Engineering & EPW	General	Water Well Maintenance Program	10				\$ 150,000
Y	Enterprise Fund	Engineering & EPW	General	Lab Equipment for Surface Water Plant Laboratory (Chemical)	4				\$ 145,000
	Enterprise Fund	Engineering & EPW	Personnel	Contract Operations Team for Surface Water Treatment Plant	2				\$ 1,503,580
	Enterprise Fund	Engineering & EPW	Personnel	Wet Well Cleaning Team	6				\$ 556,083
Y	Enterprise Fund	Engineering & EPW	Personnel	Surface Water Plant Operations Team	3				\$ 486,747
Y	Enterprise Fund	Engineering & EPW	Personnel	Water Quality Compliance Team	5				\$ 390,418
	Enterprise Fund	Engineering & EPW	Personnel	Critical Facility Maintenance Team and Lab Technician for Surface Water Treatment Plant	1				\$ 116,106
	Enterprise Fund	Engineering & EPW	Personnel	Wastewater Treatment Operator II	9				\$ 72,988
Y	Enterprise Fund	EPW	Personnel	Enclosed Pipe Maintenance Crew Combined	3				\$ 662,000
	Facilities Fund	Engineering & EPW	Facilities	Fire Administration Dumpster Enclosure	10				\$ 33,500
	Facilities Fund	Engineering & EPW	General	Facility Condition Assessment Priority I Repairs	0	Y	5	<3	\$ 960,225
	General Fund	Administration	Personnel	Emergency Preparedness Outreach Specialist	1	Y	1	6	\$ 76,669
Y	General Fund	Communications	General	Increase Frequency of Community Survey. Funded at no cost.	0				\$ -
	General Fund	Communications	Personnel	Additional Videographer/Photographer position	0	Y	1	10	\$ 85,093
Y	General Fund	Community Development	General	Unified Development Code Update	3	Y	2	<3	\$ 300,000
	General Fund	Community Development	Personnel	Planning Manager	2	Y	1	5	\$ 102,532
	General Fund	Community Development	Technology	Houston Room AV System	2	Y	4	4	\$ 38,904
	General Fund	Engineering & EPW	Facilities	City Hall Dumpster Enclosure	7				\$ 16,713
	General Fund	Engineering & EPW	Personnel	Hot Shot Street Maintenance Crew (Combined)	4	Y	2	<3	\$ 649,049
Y	General Fund	Engineering & EPW	Personnel	Project Manager	1				\$ 140,000
	General Fund	Engineering & EPW	Personnel	Contract Inspector	6	Y	4	<3	\$ 108,581
	General Fund	Engineering & EPW	Personnel	Solid Waste Coordinator	7				\$ 101,378
	General Fund	EPW	Personnel	Floodplain Engineer, Associate Engineer, Stormwater Inspector	2	Y	1	6	\$ 279,100
	General Fund	Fire	General	Portable Radio Replacement Program	0				\$ 299,736
	General Fund	Fire	General	Rescue Equipment	12				\$ 26,280
	General Fund	Fire	General	Fire Station 5 Gym Equipment	14				\$ 16,750
	General Fund	Fire	General	Raptor Breathable Dry Suit	13				\$ 15,300

Funded in FY23 Proposed Budget	Fund	Department	Supplemental Type	Item	Department Ranking	Included in Directors Prioritization Exercise	Directors Priority Rank	Number of Votes in Directors Exercise	Total Cost
	General Fund	Fire	General	Semi-Annual Breathing Air Compressor Preventative Maintenance	11				\$ 15,000
	General Fund	Fire	General	SCBA Hydrostatic Testing	10				\$ 3,000
	General Fund	Fire	Personnel	Field Incident Technician	2	Y	2	<3	\$ 443,052
Y	General Fund	Fire	Personnel	Firefighters	1	Y	1	4	\$ 436,520
	General Fund	Fire	Personnel	Plans Examiner	9				\$ 112,288
	General Fund	Fire	Personnel	Training Officer	6				\$ 79,575
	General Fund	Fire	Personnel	Quartermaster	5	Y	5	5	\$ 61,825
	General Fund	Fire	Personnel	Data Analyst	3	Y	3	<3	\$ 60,557
Y	General Fund	Fire	Personnel	Office Assistant	4	Y	4	6	\$ 15,000
	General Fund	Fire	Technology	ESO	2				\$ 66,141
	General Fund	Fire	Technology	PURVIS Fire Station Alerting System (FSAS)	1				\$ 22,500
	General Fund	Human Resources	General	Referral Program	5	Y	4	<3	\$ 37,500
	General Fund	Human Resources	General	Work Shield - Employee Fact Finding Service	2	Y	2	<3	\$ 25,200
	General Fund	Human Resources	General	Innovation Training & Digital Badge Program	4				\$ 25,000
	General Fund	Human Resources	Personnel	Training & Development Coordinator	1	Y	1	6	\$ 88,626
	General Fund	Information Technology	Personnel	IT Project Manager	3				\$ 46,527
	General Fund	Municipal Court	Personnel	Court Security Officers	2	Y	2	<3	\$ 116,212
	General Fund	Municipal Court	Personnel	Deputy Court Clerk	1	Y	1	5	\$ 63,524
	General Fund	Parks & Recreation	General	Parks Lightning/Warning Protection Systems	15				\$ 90,000
	General Fund	Parks & Recreation	General	Commercial Greenhouse	13				\$ 45,148
Y	General Fund	Parks & Recreation	General	Contract Instructor Pay	8				\$ 32,960
	General Fund	Parks & Recreation	General	Natatorium Sound System Upgrade	10				\$ 28,972
	General Fund	Parks & Recreation	General	Summer Swim Team Program	9				\$ 19,450
	General Fund	Parks & Recreation	General	Christmas Tree Drum Base	16				\$ 14,474
Y	General Fund	Parks & Recreation	General	Tomcat Deck Scrubber	14				\$ 14,007
	General Fund	Parks & Recreation	Personnel	Park Maintenance Workers (3)	2				\$ 159,531
	General Fund	Parks & Recreation	Personnel	Natural Resources Crew Leader	3	Y	2	<3	\$ 137,749
	General Fund	Parks & Recreation	Personnel	Park Manager	7				\$ 131,391
	General Fund	Parks & Recreation	Personnel	Parks Crew Leader	2				\$ 116,701
	General Fund	Parks & Recreation	Personnel	Additional Recreation Attendant Hours	5	Y	4	<3	\$ 64,529
	General Fund	Parks & Recreation	Personnel	Administrative Assistant	1	Y	1	<3	\$ 57,673
Y	General Fund	Parks & Recreation	Personnel	Transition of Senior Office Assistant from PT to FT	4	Y	3	4	\$ 33,000
	General Fund	Parks & Recreation	Personnel	Recreation Attendant - Senior Programs	12				\$ 15,123
	General Fund	Parks & Recreation	Personnel	Recreation Attendant - Special Events	6	Y	5	<3	\$ 15,123
	General Fund	Parks & Recreation	Personnel	Recreation Attendant - Adaptive Recreation	11				\$ 14,878
	General Fund	Parks & Recreation	Technology	Independence Park Wi-Fi	17				\$ 47,500
	General Fund	Police	General	Replacement Handheld Radios for Police	13				\$ 311,500
Y	General Fund	Police	General	Active Shooter Response Equipment	3	Y	3	<3	\$ 200,000
	General Fund	Police	Personnel	Detectives for Special Investigations Unit	6				\$ 269,024
Y - 1 FTE	General Fund	Police	Personnel	Police Officers for Patrol	2	Y	2	<3	\$ 185,865
	General Fund	Police	Personnel	Warrant Officer	11				\$ 183,221

Funded in FY23 Proposed Budget	Fund	Department	Supplemental Type	Item	Department Ranking	Included in Directors Prioritization Exercise	Directors Priority Rank	Number of Votes in Directors Exercise	Total Cost
	General Fund	Police	Personnel	Sergeant for Narcotics Unit	7				\$ 165,157
Y -2 FTE	General Fund	Police	Personnel	Telecommunications Operators. Two are funded in Proposed FY23 Budget.	1	Y	1	6	\$ 151,216
	General Fund	Police	Personnel	Jailers	10				\$ 130,822
	General Fund	Police	Personnel	Crime Scene Investigator	4	Y	4	<3	\$ 129,320
	General Fund	Police	Personnel	Administrative Assistant for Training and Admin Services Unit	5	Y	5	<3	\$ 59,681
	General Fund	Police	Personnel	Reclass PT Receptionist to FT Records Clerk	9				\$ 58,257
	General Fund	Police	Personnel	Reclass Shelter Attendants to Animal Control Officers	8				\$ 14,716
	General Fund	Police	Technology	Additional Radio Console for Police Dispatch	12				\$ 139,332
	General Fund	Police	Vehicle	Hostage Negotiator Operation Center	0				\$ 166,772
Y	IT Fund	Information Technology	Personnel	Technology Support Specialist	1	Y	1	6	\$ 68,886
	IT Fund	Information Technology	Personnel	IT Manager - Infrastructure	2	Y	2	<3	\$ 54,875
	IT Fund	Information Technology	Personnel	GIS Analyst	4				\$ 36,431
	Motor Pool	Engineering & EPW	Vehicle	Vehicle for GIS Tech Position	6				\$ 8,925
Y	Motor Pool	Engineering & EPW	Vehicle	Two post lift for bay 1	9				\$ 4,350
	Motor Pool	Fire	General	Boat- High Water/Flood Rescue	7				\$ 41,600
	Motor Pool	Parks & Recreation	Vehicle	(4) Zero Turn Mower Replacements	0				\$ 47,568

Included in Recommended FY 23 Budget Highlighted Yellow

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
CITY COUNCIL (Elected Officials)			
Council Member	7.00		7.00
Mayor	1.00		1.00
Total	8.00		8.00
CITY MANAGER			
City Manager	1.00		1.00
Deputy City Manager	1.00		1.00
Assistant City Manager	1.00		1.00
Executive Assistant, Senior	1.00		1.00
Grant/Special Project Administrator	1.00		1.00
Administrative Assistant-Grants	1.00		1.00
Staff Accountant-Grants*	1.00		1.00
Total	7.00		7.00
*Position budgeted in grant funds			
CITY MANAGER-EMERGENCY MANAGEMENT			
Emergency Management Coordinator	1.00		1.00
Emergency Management Planner	1.00		1.00
Total	2.00		2.00
CITY SECRETARY			
City Secretary	1.00		1.00
Deputy City Secretary	1.00		1.00
Records Manager	1.00		1.00
Records Analyst	1.00		1.00
PT Office Assistant		2.00	1.00
Total	4.00	2.00	5.00
FINANCE			
Chief Financial Officer*	0.75		0.75
Deputy Finance Director*	0.50		0.50
Executive Assistant	1.00		1.00
Purchasing Officer	1.00		1.00
Contract Administrator	1.00		1.00
Budget Officer*	0.50		0.50
Financial Analyst*	0.25		0.25
Senior Budget Analyst*	0.50		0.50
Senior Capital Analyst*	0.50		0.50
Budget Analyst	1.00		1.00
Buyer	2.00		2.00
Controller	1.00		1.00
Payroll Supervisor	1.00		1.00
Payroll Technician	1.00		1.00
Treasury Manager	1.00		1.00
Accounting Manager	1.00		1.00
Senior Accountant	2.00		2.00
Accounts Payable Supervisor	1.00		1.00
Accounts Payable Clerk	1.00		1.00
PT Accounts Payable Clerk		2.00	1.00
Total	18.00	2.00	19.00

*Cost split between General Fund and Enterprise Fund.

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
FINANCE UTILITY CUSTOMER SERVICES - (ENTERPRISE FUND)			
Manager, Water Billing & Collection	1.00		1.00
Water B&C, Assistant Manager	1.00		1.00
Customer Service Supervisor	1.00		1.00
Office Assistant Senior	1.00		1.00
Billing Supervisor	1.00		1.00
Delinquency & Collections Specialist I	1.00		1.00
Utility Billing Specialist I	3.00		3.00
Utility Billing Specialist II	1.00		1.00
Customer Service Representative	7.00		7.00
Customer Service Rep II	2.00		2.00
PT Customer Service Representative		1.00	0.50
Utility Field Service Tech	4.00		4.00
Staff Accountant	1.00		1.00
Chief Financial Officer*	0.25		0.25
Deputy Finance Director*	0.50		0.50
Senior Budget Analyst*	0.50		0.50
Budget Officer*	0.50		0.50
Financial Analyst*	0.75		0.75
Senior Capital Analyst*	0.50		0.50
Total	27.00	1.00	27.50

*Cost split between General Fund and Enterprise Fund.

HUMAN RESOURCES

Director of Human Resources	1.00		1.00
Assistant Director, HR	1.00		1.00
Executive Assistant	1.00		1.00
Senior HR Business Partner	1.00		1.00
Human Resources Business Partner	2.00		2.00
Benefit Coordinator	1.00		1.00
HR Coordinator	1.00		1.00
Management Assistant	1.00		1.00
Risk Manager*	1.00		1.00
Safety Officer	1.00		1.00
Total	11.00		11.00

*Cost split between General Fund and Property/Liability Insurance Fund.

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
INFORMATION TECHNOLOGY			
Chief Information Officer	1.00		1.00
Information Technology Manager	1.00		1.00
Information Technology Support Specialist	5.00		5.00
Information Technology Infrastructure Architect	3.00		3.00
Information Technology Infrastructure Architect	1.00		1.00
Database Administrator	2.00		2.00
Executive Assistant	1.00		1.00
GIS Manager	1.00		1.00
GIS Specialist	1.00		1.00
GIS Analyst	1.00		1.00
GIS Analyst	1.00		1.00
GIS Technician	1.00		1.00
Cyber Security Specialist	1.00		1.00
Application Support Specialist	1.00		1.00
Total	21.00		21.00
LEGAL			
City Attorney	1.00		1.00
Deputy City Attorney	1.00		1.00
Assistant City Attorney	1.00		1.00
Municipal Court Prosecutor	2.00		2.00
Executive Assistant, Senior	1.00		1.00
Administrative Assistant	1.00	1.00	1.50
Total	7.00	1.00	7.50
FIRE ADMINISTRATION			
Fire Chief	1.00		1.00
Assistant Fire Chief	2.00		2.00
Division Chief-EMS Programs	1.00		1.00
Quartermaster Supervisor	1.00		1.00
Quartermaster	2.00	1.00	2.50
Business Administrator	1.00		1.00
Executive Assistant	1.00		1.00
Office Assistant	1.00		1.00
Total	10.00	1.00	10.50
FIRE TRAINING			
Battalion Chief-Training	1.00		1.00
Office Assistant	1.00		1.00
Training Captain	1.00		1.00
Total	3.00	0.00	3.00

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
FIRE OPERATIONS			
Battalion Chief	3.00		3.00
Field Training Officer	1.00		1.00
Fire Captain	6.00		6.00
Fire Lieutenant	18.00		18.00
Fire Driver/Operator	21.00		21.00
Firefighter	74.00		74.00
Firefighter-SAFER	12.00		12.00
PT Firefighter*		32.00	16.00
PT Paramedic*		2.00	1.00
Total	135.00	34.00	152.00
*PT Firefighters/Paramedics & Volunteer Firefighters are pooled positions based on number of hours, not positions.			
FIRE MARSHAL			
Fire Marshal	1.00		1.00
Assistant Fire Marshall	1.00		1.00
Fire Inspector/Investigator	3.00		3.00
Community Outreach Coordinator	1.00		1.00
PT Fire Inspector/Investigator		1.00	0.50
Total	6.00	1.00	6.50
FIRE HEALTH & CODE ENFORCEMENT			
Health/Code Enforcement Supervisor	1.00		1.00
Senior Code Enforcement Officer	1.00		1.00
Health/Code Enforcement Officer	6.00		6.00
Total	8.00		8.00
POLICE ADMINISTRATION			
Police Chief	1.00		1.00
Assistant Police Chief	2.00		2.00
Police Captain	4.00		4.00
Police Officer	3.00		3.00
Business Administrator	1.00		1.00
Executive Assistant	1.00		1.00
Total	12.00		12.00
POLICE PATROL OPERATIONS			
Police Lieutenant	5.00		5.00
Police Sergeant	15.00		15.00
Police Officer	99.00		99.00
Office Assistant Senior	1.00		1.00
Total	120.00		120.00
POLICE INVESTIGATIONS			
Police Sergeant	4.00		4.00
Police Officer	21.00		21.00
Crime Scene Investigator	2.00		2.00
Crime Analyst	2.00		2.00
Crime Victim Liaison	2.00		2.00
Administrative Assistant	1.00		1.00
Total	32.00		32.00

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
POLICE COMMUNITY SERVICES			
Police Sergeant	2.00		2.00
Police Officer	9.00		9.00
Quartermaster	1.00		1.00
Total	12.00		12.00
POLICE COMMUNICATIONS/RECORDS			
Communications Manager	1.00		1.00
Communications Supervisor	1.00		1.00
Telecommunications Operator Lead	4.00		4.00
Telecommunications Operator	18.00		18.00
PT Telecommunications Operator- Basic		1.00	0.50
Records Manager	1.00		1.00
Police Records Clerk	6.00		6.00
Custodian of Records	1.00		1.00
Office Assistant Senior	1.00		1.00
PT Office Assistant		3.00	1.50
Total	33.00	4.00	35.00
POLICE JAIL			
Police Lieutenant	1.00		1.00
Jailer - Lead	4.00		4.00
Jailer	10.00		10.00
Total	15.00		15.00
POLICE COMMERCIAL VEHICLE ENFORCEMENT			
Police Officer	2.00		2.00
Total	2.00		2.00
POLICE SCHOOL RESOURCE OFFICER			
Police Sergeant	1.00		1.00
Police Officer	10.00		10.00
Total	11.00		11.00
POLICE ANIMAL SERVICES			
Manager, Animal Services	1.00		1.00
Animal Control Supervisor	2.00		2.00
Animal Control Officer	9.00		9.00
Total	12.00		12.00
ENGINEERING-TRAFFIC MANAGEMENT			
Traffic Engineer	1.00		1.00
Maintenance Supervisor, Traffic	1.00		1.00
Traffic Signal Technician	4.00		4.00
Total	6.00		6.00

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
ENGINEERING			
City Engineer	1.00		1.00
Assistant City Engineer	2.00		2.00
Associate Engineer	1.00		1.00
Chief Construction Inspector	1.00		1.00
Construction Inspector	5.00		5.00
Stormwater Coordinator	1.00		1.00
PW Infrastructure Liaison	1.00		1.00
Total	12.00		12.00
CAPITAL PROJECTS			
Assistant Director of Capital Projects	1.00		1.00
Senior Project Manager	2.00		2.00
Project Manager	5.00		5.00
Project Coordinator	2.00		2.00
Senior Construction Manager	1.00		1.00
Construction Manager	2.00		2.00
Acquisition Manager	1.00		1.00
CIP Coordinator	1.00		1.00
Management Assistant-Budget*	0.34		0.34
Executive Assistant*	1.05		1.05
Total	16.39		16.39
*Split across EPW divisions in GF, EF, and INSF			
PUBLIC WORKS ADMINISTRATION			
Director of Engineering & Public Works*	1.00		1.00
Assistant Director of Public Works**	2.00		2.00
Internal Services Administrator***	0.34		0.34
Management Assistant*	1.66		1.66
Contracts Administrator*	1.00		1.00
Executive Assistant*	1.95		1.95
Administrative Assistant***	1.76		1.76
Business Administrator*	2.00		2.00
Customer Service Representative*	2.00		2.00
Asset Manager*	1.00		1.00
GIS Technician	1.00		1.00
Total	15.71		15.71

*Cost split between General Fund and Enterprise Fund.

**One split between GF and EF and one in EF

***Split between General Fund, Enterprise Fund and 2 Internal Service Funds

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
PUBLIC WORKS FACILITIES MANAGEMENT-INTERNAL SERVICE FUND			
Facilities Manager	1.00		1.00
Internal Services Administrator*	0.33		0.33
Administrative Assistant*	0.34		0.34
Building Maintenance Supervisor	1.00		1.00
Building Maintenance Technician	3.00		3.00
Crew Leader	1.00		1.00
Custodial Crew Leader	1.00		1.00
Custodian	2.00		2.00
Total	9.67		9.67
*Position funded in GF, EF and Internal Service Funds			
PUBLIC WORKS FLEET MANAGEMENT			
Fleet Superintendent	1.00		1.00
Internal Services Administrator*	0.33		0.33
Shop Foreman	1.00		1.00
Mechanic	4.00		4.00
PM Mechanic	1.00		1.00
Administrative Assistant*	0.90		0.90
Total	8.23		8.23
*Position funded in GF, EF and Internal Service Funds			
PUBLIC WORKS STREETS AND DRAINAGE			
Maintenance Supervisor	1.00		1.00
Maintenance Crew Leader	2.00		2.00
Heavy Equipment Operator	1.00		1.00
Equipment Operator	5.00		5.00
Total	9.00		9.00
PUBLIC WORKS STREETS AND DRAINAGE-(DRAINAGE FUND)			
Maintenance Supervisor	1.00		1.00
Maintenance Crew Leader	2.00		2.00
Heavy Equipment Operator	2.00		2.00
Equipment Operator	3.00		3.00
Utility Maintenance Worker	4.00		4.00
CCTV Technician	1.00		1.00
Total	13.00		13.00

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
PUBLIC WORKS GROUNDS MAINTENANCE			
ROW Superintendent*	1.00		1.00
Equipment Operator	1.00		1.00
ROW Supervisor*	1.00		1.00
Maintenance Crew Leader*	1.00		1.00
Maintenance Crew Leader**	1.00		1.00
Maintenance Crew Leader***	1.00		1.00
ROW Utility Inspector**	4.00		4.00
Utility Maintenance Worker*	2.00		2.00
Sign Technician	2.00		2.00
Total	14.00		14.00
*Cost split between General Fund and Enterprise Fund.			
**All cost in Enterprise Fund.			
*** All cost in General Fund			
PUBLIC WORKS LIFT STATIONS - (ENTERPRISE FUND)			
Maintenance Supervisor	1.00		1.00
Utility Maintenance Technician Senior	1.00		1.00
Utility Maintenance Technician	5.00		5.00
Total	7.00		7.00
PUBLIC WORKS WASTEWATER TREATMENT - (ENTERPRISE FUND)			
Superintendent Treatment Plant	1.00		1.00
Treatment Plant Supervisor	2.00		2.00
Treatment Plant Operator I	7.00		7.00
Treatment Plant Operator II	4.00		4.00
Total	14.00		14.00
PUBLIC WORKS WATER PRODUCTION - (ENTERPRISE FUND)			
Superintendent Treatment Plant	1.00		1.00
Treatment Plant Operator I	13.00		13.00
Treatment Plant Operator II	4.00		4.00
Treatment Plant Supervisor	2.00		2.00
Total	20.00		20.00
PUBLIC WORKS DISTRIBUTION AND COLLECTIONS - (ENTERPRISE FUND)			
Superintendent, Public Works	1.00		1.00
Maintenance Supervisor	4.00		4.00
Maintenance Crew Leader	8.00		8.00
Utility Maintenance Worker	21.00		21.00
Closed Circuit TV (CCTV) Technician	1.00		1.00
Heavy Equipment Operator	2.00		2.00
Equipment Operator	3.00		3.00
Total	40.00		40.00
PUBLIC WORKS METER SERVICES - (ENTERPRISE FUND)			
Utility Field Service Technician Lead	1.00		1.00
Utility Field Service Technician	2.00		2.00
Total	3.00		3.00

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
PUBLIC WORKS ENVIRONMENTAL SERVICES - (ENTERPRISE FUND)			
Environmental Superintendent	1.00		1.00
Backflow Inspector	2.00		2.00
Backflow Compliance Program Coordinator	1.00		1.00
Pretreatment Coordinator	1.00		1.00
Pretreatment Technician	2.00		2.00
Total	7.00		7.00
PUBLIC WORKS SURFACE WATER PLANT - (ENTERPRISE FUND)			
Surface Water Plant Manager	1.00		1.00
Process Control Supervisor	1.00		1.00
Instrumentation Technician	1.00		1.00
Maintenance Coordinator	1.00		1.00
Plant Mechanic	2.00		2.00
Plant Electrician	1.00		1.00
Treatment Plant Operator II	2.00		2.00
Treatment Plant Operator I	3.00		3.00
Laboratory Technician	1.00		1.00
Total	13.00		13.00
MUNICIPAL COURT			
Judge	1.00		1.00
Court Administrator	1.00		1.00
Court Security Officer*	2.00		2.00
Lead Court Security Officer	1.00		1.00
Deputy Court Clerk	5.00		5.00
Deputy Court Clerk Senior	2.00		2.00
PT Deputy Court Clerk		1.00	0.50
Juvenile Case Manager***	1.00		1.00
Total	13.00	1.00	13.50
*Court Bailiff cost split between General Fund and Municipal Court Security Fund.			
**Costs split between General Fund and Truancy Fund.			
COMMUNICATIONS			
Director of Communications	1.00		1.00
Communications Specialist	3.00	1.00	3.50
Videographer/Editor	1.00		1.00
Executive Assistant	1.00		1.00
Total	6.00	1.00	6.50
COMMUNITY DEVELOPMENT ADMINISTRATION			
Community Development Director	1.00		1.00
Executive Assistant	1.00		1.00
Total	2.00		2.00

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
PLANNING			
Assistant Director, Community Development	1.00		1.00
Planner II	1.00		1.00
Planner, Senior	2.00		2.00
Planner I	1.00		1.00
Administrative Assistant	1.00		1.00
Urban Forester	1.00		1.00
Development Inspector	1.00		1.00
Housing Rehab Coordinator*	1.00		1.00
Total	9.00		9.00
*Position is grant funded			
PERMITS AND INSPECTIONS			
Assistant Director, Community Deveopment	1.00		1.00
Administrative Assistant	1.00		1.00
Assistant Manager	1.00		1.00
Building Inspector	4.00		4.00
Permit Technician	2.00		2.00
Permit Technician II	1.00		1.00
Plans Examiner	1.00		1.00
Chief Inspector	1.00		1.00
Total	12.00		12.00
DEVELOPMENT SERVICES			
Development Services Coordinator	1.00		1.00
Administrative Assistant	1.00		1.00
Addressing Coordinator	1.00		1.00
Planning Technician	1.00		1.00
Plans Expediter	2.00		2.00
Total	6.00		6.00
PARKS ADMINISTRATION			
Director of Parks & Recreation	1.00		1.00
Assistant Director of Parks & Recreation	1.00		1.00
Parks & Natural Resources Superintendent	1.00		1.00
Recreation Superintendent	1.00		1.00
Executive Assistant	1.00		1.00
Events & Development Manager	1.00		1.00
Business Administrator	1.00		1.00
Volunteer Coordinator	1.00		1.00
Total	8.00		8.00
PARKS			
Park Supervisor	2.00		2.00
Park Maintenance Crew Leader	5.00		5.00
Park Maintenance Worker	17.00		17.00
PT-Custodian		2.00	1.00
Total	24.00	2.00	25.00

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
PARKS RECREATION			
Recreation/Athletics Manager	1.00		1.00
Youth Development Coordinator	1.00		1.00
Summer Camp Seasonal Positions		14.00	7.00
Total	2.00	14.00	9.00
PARKS NATURAL RESOURCES			
Natural Resources Manager	1.00		1.00
Park Naturalist	1.00		1.00
Recreation Specialist	1.00		1.00
PT-Recreation Attendant		3.00	1.50
Summer Camp Seasonal Positions		4.00	2.00
Total	3.00	7.00	6.50
PARKS ATHLETICS			
Athletics Coordinator	1.00		1.00
Recreation Specialist	1.00		1.00
Adaptive Rec Specialist	1.00		1.00
PT Athletic Attendant		4.00	2.00
Total	3.00	4.00	5.00
PARKS AQUATICS			
Aquatics Manager	1.00		1.00
Recreation Specialist	1.00		1.00
Aquatics Technician	1.00		1.00
PT Head Lifeguard/Lifeguard/Water Safety Instructor*		28.00	14.00
Total	3.00	28.00	17.00
*PT Head Lifeguard/Lifeguard/Water Safety Instructors are pooled positions based on number of hours, not positions.			
PARKS SPECIAL EVENTS			
Special Events Coordinator	2.00		2.00
Recreation Specialist	1.00		1.00
Total	3.00		3.00
PARKS SENIOR PROGRAMS			
Senior Center Coordinator	1.00		1.00
Recreation Specialist	1.00		1.00
Office Assistant, Senior	1.00		1.00
PT Recreation Attendant		3.00	1.50
Total	3.00	3.00	4.50
PARKS RECREATION OPERATIONS			
Facility Supervisor	1.00		1.00
Manager, Operations	1.00		1.00
Customer Service Supervisor	1.00		1.00
Recreation Specialist	1.00		
Office Assistant, Senior	2.00		2.00
PT Facility/Recreation Attendants*		27.00	13.50
Total	6.00	27.00	18.50
*PT Facility/Recreation Attendants are pooled positions based on number of hours, not positions.			

**CITY OF PEARLAND
FY 2023 BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
PEARLAND ECONOMIC DEVELOPMENT CORPORATION (PEDC)			
President	1.00		1.00
Vice President	1.00		1.00
Senior Development Manager	1.00		1.00
Development Manager	1.00		1.00
Director of Marketing	1.00		1.00
Workforce Director	1.00		1.00
Executive Assistant	1.00		1.00
Total	7.00		7.00
CONVENTION & VISITORS' BUREAU (CVB)			
Executive Director, CVB	1.00		1.00
Marketing Manager	1.00		1.00
Sales & Event Manager	1.00		1.00
PT Office Assistant		1.00	0.50
Total	3.00	1.00	3.50
TOTAL	829.00	134.00	895.00

Note: Total does not include City Council.

\$ 1.03

Grade	Minimum	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
FP	\$ 49,162.50	\$ 68,052.40	\$ 49,162.50	\$ 50,637.38	\$ 52,156.50	\$ 53,721.19	\$ 55,332.83	\$ 56,992.81	\$ 58,702.59	\$ 60,463.68	\$ 62,277.59	\$ 64,145.92	\$ 66,070.28	\$ 68,052.40
*2080 hours	\$ 23.64	\$ 32.72	\$ 23.64	\$ 24.34	\$ 25.08	\$ 25.83	\$ 26.60	\$ 27.40	\$ 28.22	\$ 29.07	\$ 29.94	\$ 30.84	\$ 31.76	\$ 32.72
*2756 hours	\$ 17.84	\$ 24.69	\$ 17.84	\$ 18.37	\$ 18.92	\$ 19.49	\$ 20.08	\$ 20.68	\$ 21.30	\$ 21.94	\$ 22.60	\$ 23.28	\$ 23.97	\$ 24.69

Grade	Minimum	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10		
F1	\$ 59,253.75	\$ 82,021.05	\$ 59,253.75	\$ 61,031.36	\$ 62,862.30	\$ 64,748.17	\$ 66,690.62	\$ 68,691.34	\$ 70,752.07	\$ 72,874.64	\$ 75,060.88	\$ 77,312.70	\$ 79,632.08	\$ 82,021.05
*2080 hours	\$ 28.49	\$ 39.43	\$ 28.49	\$ 29.34	\$ 30.22	\$ 31.13	\$ 32.06	\$ 33.02	\$ 34.02	\$ 35.04	\$ 36.09	\$ 37.17	\$ 38.28	\$ 39.43
*2756 hours	\$ 21.50	\$ 29.76	\$ 21.50	\$ 22.14	\$ 22.81	\$ 23.49	\$ 24.20	\$ 24.92	\$ 25.67	\$ 26.44	\$ 27.24	\$ 28.05	\$ 28.89	\$ 29.76

Grade	Minimum	Maximum	Step 1	Step 2	Step 3	Step 4						
F2	\$ 65,179.13	\$ 85,043.97	\$ 65,179.13	\$ 67,134.50	\$ 69,148.54	\$ 71,222.99	\$ 73,359.68	\$ 75,560.46	\$ 77,827.28	\$ 80,162.11	\$ 82,566.97	\$ 85,043.97
*2080 hours	\$ 31.34	\$ 40.89	\$ 31.34	\$ 32.28	\$ 33.24	\$ 34.24	\$ 35.27	\$ 36.33	\$ 37.42	\$ 38.54	\$ 39.70	\$ 40.89
*2756 hours	\$ 23.65	\$ 30.86	\$ 23.65	\$ 24.36	\$ 25.09	\$ 25.84	\$ 26.62	\$ 27.42	\$ 28.24	\$ 29.09	\$ 29.96	\$ 30.86

Grade	Minimum	Maximum	Step 1	Step 2	Step 3	Step 4
F3	\$ 88,419.12	\$ 96,617.95	\$ 88,419.12	\$ 91,071.69	\$ 93,803.84	\$ 96,617.95
*2080 hours	\$ 42.51	\$ 46.45	\$ 42.51	\$ 43.78	\$ 45.10	\$ 46.45
*2756 hours	\$ 32.08	\$ 35.06	\$ 32.08	\$ 33.04	\$ 34.04	\$ 35.06

Grade	Minimum	Maximum	Step 1	Step 2	Step 3	Step 4
F4	\$ 99,516.49	\$ 108,744.37	\$ 99,516.49	\$ 102,501.99	\$ 105,577.05	\$ 108,744.37
*2080 hours	\$ 47.84	\$ 52.28	\$ 47.84	\$ 49.28	\$ 50.76	\$ 52.28
*2756 hours	\$ 36.11	\$ 39.46	\$ 36.11	\$ 37.19	\$ 38.31	\$ 39.46

Grade	Minimum	Maximum	Step 1	Step 2	Step 3
F5	\$ 112,006.70	\$ 118,827.90	\$ 112,006.70	\$ 115,366.90	\$ 118,827.90
*2080 hours	\$ 53.85	\$ 57.13	\$ 53.85	\$ 55.46	\$ 57.13
*2756 hours	\$ 40.64	\$ 43.12	\$ 40.64	\$ 41.86	\$ 43.12

CLASSIFICATION	GRADE
FIREFIGHTER	F1
FIREFIGHTER-PT	F1
FIREFIGHTER-SAFER	F1
DRIVER/OPERATOR	F2
FIRE FIELD TRAINING OFFICER	F2
FIRE INSPECTOR/INVESTIGATOR	F2
PT FIRE INSPECTOR/INVESTIGATOR	F2
FIRE LIEUTENANT	F3
FIRE CAPTAIN	F4
SENIOR TRAINING OFFICER	F4
ASSISTANT FIRE MARSHALL	F4
BATTALION CHIEF	F5
BATTALION CHIEF-LOGISTICS	F5
DIVISION CHIEF-EMS	F5
DIVISION CHIEF-THS	F5
FIRE MARSHAL	F5
PT - PARAMEDIC	FP

Step progression occurs at the beginning of fiscal year for employees in good standing (No PIP, No DML or Level II Warnings)

Certified Fire Fighters / EMTs with experience can be hired up to step 5 (refer to hiring matrix)

Driver Operators with experience can be hired up to step 4 (refer to hiring matrix)

FP and F1 fire personnel in STEP 12 as of 09/30/2022; F2 fire personnel in STEP 10 as of 09/30/2022; F3 and F4 fire personnel in STEP 4 as of 09/30/2022; F5 fire personnel in STEP 3 as of 09/30/2022; who are otherwise eligible for a STEP increase, will receive 2% of their base salary as lump sum compensation on xx/xx/xxxx for FY23 only

Recommended Title	Grade	Minimum	Midpoint	Maximum
Accounting Manager	E 009	\$ 71,641.36	\$ 91,342.75	\$ 111,044.13
Accounts Payable Clerk	NE12	\$ 38,059.33	\$ 44,641.08	\$ 51,222.84
Accounts Payable Supervisor	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
Adaptive Recreation Specialist	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Addressing Coordinator	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
Administrative Assistant	NE12	\$ 38,059.33	\$ 44,641.08	\$ 51,222.84
Administrative Assistant-PT	NE12	\$ 38,059.33	\$ 44,641.08	\$ 51,222.84
Animal Control Officer	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Animal Services Supervisor	NE19	\$ 53,553.29	\$ 62,814.49	\$ 72,075.68
Application Specialist	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
Aquatics Manager	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.30
Aquatics Technician	NE17	\$ 48,574.41	\$ 56,974.60	\$ 65,374.77
Asset Manager	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.30
Assistant City Attorney	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
Assistant City Engineer	E 012	\$ 82,933.84	\$ 105,740.65	\$ 128,547.46
Assistant Director, Cap Proj	E 015	\$ 96,006.29	\$ 122,408.02	\$ 148,809.74
Assistant Director, Communications	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Assistant Director, Community Deplanement	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
Assistant Director, Engineering	E 015	\$ 96,006.29	\$ 122,408.02	\$ 148,809.74
Assistant Director, Finance	E 015	\$ 96,006.29	\$ 122,408.02	\$ 148,809.74
Assistant Director, HR	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
Assistant Director, P & R	E 014	\$ 91,434.56	\$ 116,579.07	\$ 141,723.56
Assistant Director, Public Works	E 014	\$ 91,434.56	\$ 116,579.07	\$ 141,723.56
Assistant Director-Traffic	E 015	\$ 96,006.29	\$ 122,408.02	\$ 148,809.74
Assistant Fire Chief	E 016	\$ 100,806.60	\$ 128,528.42	\$ 156,250.23
Assistant Fire Marshal	F3	\$ 88,419.12	\$ 92,518.54	\$ 96,617.96
Assistant Manager-Permits & Insp	NE19	\$ 53,553.29	\$ 62,814.49	\$ 72,075.68
Assistant Police Chief	E 018	\$ 111,139.28	\$ 141,702.58	\$ 172,265.89
Associate Engineer	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.30
Athletics Coordinator	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Backflow Compliance Progr Coord	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
Backflow Inspector	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Battalion Chief - Fire	F5(2756)	\$ 112,006.69	\$ 115,417.29	\$ 118,827.89
Benefits Coordinator	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Billing Supervisor	NE19	\$ 53,553.29	\$ 62,814.49	\$ 72,075.68
Budget Analyst	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Budget Officer	E 014	\$ 91,434.56	\$ 116,579.07	\$ 141,723.56
Building Inspector	NE19	\$ 53,553.29	\$ 62,814.49	\$ 72,075.68
Building Maintenance Supervisor	NE22	\$ 61,994.64	\$ 72,715.62	\$ 83,436.62
Building Maintenance Tech	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Business Administrator	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Buyer	NE17	\$ 48,574.41	\$ 56,974.60	\$ 65,374.77
CCTV Technician	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Chief Construction Inspector	NE24	\$ 68,349.08	\$ 80,168.97	\$ 91,988.86
Chief Inspector	NE22	\$ 61,994.64	\$ 72,715.62	\$ 83,436.62
CIP Coordinator	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51

Recommended Title	Grade	Minimum	Midpoint	Maximum
Code Enf/Health Officer	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Communications Manager	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.30
Communications Specialist	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Communications Supervisor	NE20	\$ 56,230.94	\$ 65,955.21	\$ 75,679.47
Community Outreach-Coord	NE17	\$ 48,574.41	\$ 56,974.60	\$ 65,374.77
Construction Inspector	NE17	\$ 48,574.41	\$ 56,974.60	\$ 65,374.77
Construction Manager	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Contract Administrator	NE20	\$ 56,230.94	\$ 65,955.21	\$ 75,679.47
Controller	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
Court Security Officer	NE13	\$ 39,962.29	\$ 46,873.14	\$ 53,783.98
Crew Leader	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Crime Analyst	NE22	\$ 61,994.64	\$ 72,715.62	\$ 83,436.62
Crime Scene Investigator	NE20	\$ 56,230.94	\$ 65,955.21	\$ 75,679.47
Crime Victim Liaison	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
Custodial Crew Leader	NE10	\$ 34,520.93	\$ 40,490.77	\$ 46,460.63
Custodian	NE5	\$ 27,048.05	\$ 31,725.59	\$ 36,403.11
Custodian Of Records	NE12	\$ 38,059.33	\$ 44,641.08	\$ 51,222.84
Custodian-PT	NE5	\$ 27,048.05	\$ 31,725.59	\$ 36,403.11
Customer Service Rep II	NE10	\$ 34,520.93	\$ 40,490.77	\$ 46,460.63
Customer Service Representative	NE9	\$ 32,877.08	\$ 38,562.65	\$ 44,248.22
Customer Service Supervisor	NE17	\$ 48,574.41	\$ 56,974.60	\$ 65,374.77
Cyber Risk & Intelligence Spc.	E 009	\$ 71,641.36	\$ 91,342.75	\$ 111,044.13
Database Administrator	E 009	\$ 71,641.36	\$ 91,342.75	\$ 111,044.13
Delinquency & Collections Specialist I	NE10	\$ 34,520.93	\$ 40,490.77	\$ 46,460.63
Deputy City Attorney	E 017	\$ 105,846.93	\$ 134,954.84	\$ 164,062.75
Deputy City Secretary	E 006	\$ 61,886.49	\$ 78,905.30	\$ 95,924.09
Deputy Court Clerk	NE9	\$ 32,877.08	\$ 38,562.65	\$ 44,248.22
Deputy Court Clerk Senior	NE11	\$ 36,246.97	\$ 42,515.32	\$ 48,783.66
Deputy Finance Director	E 017	\$ 105,846.93	\$ 134,954.84	\$ 164,062.75
Development Manager	E 010	\$ 75,223.44	\$ 95,909.88	\$ 116,596.33
Development Services Coordinator	E 005	\$ 58,939.53	\$ 75,147.90	\$ 91,356.27
Division Chief - EMS	F5 (2080)	\$ 112,006.69	\$ 115,417.29	\$ 118,827.89
Division Chief - Training	F5 (2080)	\$ 112,006.69	\$ 115,417.29	\$ 118,827.89
Driver/Operator	F2	\$ 65,179.13	\$ 77,449.88	\$ 85,043.97
Emergency Management Coordinator	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Emergency Management Planner	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
Equipment Operator	NE12	\$ 38,059.33	\$ 44,641.08	\$ 51,222.84
Executive Assistant	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Executive Assistant, Senior	E 002	\$ 50,914.19	\$ 64,915.58	\$ 78,916.99
Facilities Service Manager	E 010	\$ 75,223.44	\$ 95,909.88	\$ 116,596.33
Facility Attendant	NE6	\$ 28,400.45	\$ 33,311.87	\$ 38,223.27
Facility Supervisor	NE17	\$ 48,574.41	\$ 56,974.60	\$ 65,374.77
Financial Analyst	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Fire Field Training Officer	F2	\$ 65,179.13	\$ 77,449.88	\$ 85,043.97
Fire Inspector/Investigator	F2	\$ 65,179.13	\$ 77,449.88	\$ 85,043.97
Fire Lieutenant	F3	\$ 88,419.12	\$ 92,518.54	\$ 96,617.95

Recommended Title	Grade	Minimum	Midpoint	Maximum
Fire Marshal	F5 (2080)	\$ 112,006.69	\$ 115,417.29	\$ 118,827.89
Firefighter	F1	\$ 59,253.75	\$ 70,637.40	\$ 82,021.05
Firefighter-PT	F1	\$ 59,253.75	\$ 70,637.40	\$ 82,021.05
Firefighter-Safer	F1	\$ 59,253.75	\$ 70,637.40	\$ 82,021.05
Fire-Fire Cadet	NE15	\$ 44,058.43	\$ 51,677.63	\$ 59,296.85
GIS Analyst	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
GIS Specialist	NE20	\$ 56,230.94	\$ 65,955.21	\$ 75,679.47
GIS Technician	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Grant/Special Proj Administrator	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Head Lifeguard	NE2	\$ 23,365.13	\$ 27,405.75	\$ 31,446.38
Heavy Equipment Operator	NE13	\$ 39,962.29	\$ 46,873.14	\$ 53,783.98
Housing Rehabilitation Coordinator	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
HR Business Partner	E 005	\$ 58,939.53	\$ 75,147.90	\$ 91,356.27
HR Coordinator	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Instrument Technician	NE23	\$ 65,094.37	\$ 76,351.40	\$ 87,608.44
Internal Services Administrator	E 012	\$ 82,933.84	\$ 105,740.65	\$ 128,547.46
IT Infrastructure Architect	E 009	\$ 71,641.36	\$ 91,342.75	\$ 111,044.13
IT Manager	E 012	\$ 82,933.84	\$ 105,740.65	\$ 128,547.46
IT Support Specialist	NE15	\$ 44,058.43	\$ 51,677.63	\$ 59,296.85
Jail Division Manager	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.30
Jailer	NE13	\$ 39,962.29	\$ 46,873.14	\$ 53,783.98
Juvenile Case Manager	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Laboratory Tech	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Lead Court Security Officer	NE15	\$ 44,058.43	\$ 51,677.63	\$ 59,296.85
Lead Jailer	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Lifeguard	NE1	\$ 22,252.50	\$ 25,218.08	\$ 29,948.94
Maintenance Coordinator	NE24	\$ 68,349.08	\$ 80,168.97	\$ 91,988.86
Maintenance Crew Leader	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Maintenance Supervisor	NE21	\$ 59,042.51	\$ 69,252.98	\$ 79,463.44
Maintenance Supervisor, Traffic	NE21	\$ 59,042.51	\$ 69,252.98	\$ 79,463.44
Management Assistant	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Manager Animal Services	E 009	\$ 71,641.36	\$ 91,342.75	\$ 111,044.13
Manager, Acquisition	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.30
Manager, GIS	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Manager, Operations	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.30
Manager, Surface Water Plant	E 009	\$ 71,641.36	\$ 91,342.75	\$ 111,044.13
Manager, Water Billing & Collect	E 009	\$ 71,641.36	\$ 91,342.75	\$ 111,044.13
Marketing Director	E 009	\$ 71,641.36	\$ 91,342.75	\$ 111,044.13
Mechanic	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Municipal Court Administrator	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.30
Municipal Court Prosecutor	E 009	\$ 71,641.36	\$ 91,342.75	\$ 111,044.13
Municipal Court Prosecutor-PT	NE25	\$ 71,766.54	\$ 84,177.42	\$ 96,588.31
Natural Resources Manager	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Office Assistant	NE8	\$ 31,311.50	\$ 36,726.33	\$ 42,141.16
Office Assistant, Senior	NE11	\$ 36,246.97	\$ 42,515.32	\$ 48,783.66
Park Maintenance Crew Leader	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18

Recommended Title	Grade	Minimum	Midpoint	Maximum
Park Maintenance Worker	NE9	\$ 32,877.08	\$ 38,562.65	\$ 44,248.22
Park Naturalist	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Park Supervisor	NE19	\$ 53,553.29	\$ 62,814.49	\$ 72,075.68
Payroll Supervisor	NE19	\$ 53,553.29	\$ 62,814.49	\$ 72,075.68
Payroll Technician	NE15	\$ 44,058.43	\$ 51,677.63	\$ 59,296.85
PD-Police Cadet	NE15	\$ 44,058.43	\$ 51,677.63	\$ 59,296.85
Permit Tech	NE9	\$ 32,877.08	\$ 38,562.65	\$ 44,248.22
Permit Tech II	NE10	\$ 34,520.93	\$ 40,490.77	\$ 46,460.63
Planner I	E 001	\$ 48,489.70	\$ 61,824.37	\$ 75,159.03
Planner II	E 003	\$ 53,459.89	\$ 68,161.36	\$ 82,862.83
Planner, Senior	E 005	\$ 58,939.53	\$ 75,147.90	\$ 91,356.27
Planning Technician	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Plans Examiner	NE17	\$ 48,574.41	\$ 56,974.60	\$ 65,374.77
Plans Expediter	NE11	\$ 36,246.97	\$ 42,515.32	\$ 48,783.66
Plant Electrician	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Plant Mechanic	NE11	\$ 36,246.97	\$ 42,515.32	\$ 48,783.66
Pm Mechanic	NE12	\$ 38,059.33	\$ 44,641.08	\$ 51,222.84
Police Records Clerk	NE10	\$ 34,520.93	\$ 40,490.77	\$ 46,460.63
Pre-Treatment Coordinator	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
Pre-Treatment Technician	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Process Control Supervisor	NE24	\$ 68,349.08	\$ 80,168.97	\$ 91,988.86
Project Coordinator	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
Project Manager	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
PT - Paramedic	FP	\$ 49,162.50	\$ 56,536.88	\$ 68,052.40
PT Accounts Payable Clerk	NE12	\$ 38,059.33	\$ 44,641.08	\$ 51,222.84
PT Customer Service Rep	NE9	\$ 32,877.08	\$ 38,562.65	\$ 44,248.22
PT Deputy Court Clerk	NE9	\$ 32,877.08	\$ 38,562.65	\$ 44,248.22
PT Fire Inspector/Investigator	NE22	\$ 61,994.64	\$ 72,715.62	\$ 83,436.62
PT-Office Assistant	NE8	\$ 31,311.50	\$ 36,726.33	\$ 42,141.16
PT-Office Assistant, Senior	NE11	\$ 36,246.97	\$ 42,515.32	\$ 48,783.66
PT-Quartermaster	NE15	\$ 44,058.43	\$ 51,677.63	\$ 59,296.85
Purchasing Officer	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
PW Infrastructure Liaison	NE17	\$ 48,574.41	\$ 56,974.60	\$ 65,374.77
Quartermaster	NE15	\$ 44,058.43	\$ 51,677.63	\$ 59,296.85
Quartermaster Supervisor	NE23	\$ 65,094.37	\$ 76,351.40	\$ 87,608.44
Records Analyst	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Records Manager	E 005	\$ 58,939.53	\$ 75,147.90	\$ 91,356.27
Recreation Athletics Manager	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.30
Recreation Attendant	NE4	\$ 25,760.05	\$ 30,214.85	\$ 34,669.63
Recreation Specialist	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Resource Development Coordinator	E 006	\$ 61,886.49	\$ 78,905.30	\$ 95,924.09
Risk & Safety Coordinator	E 002	\$ 50,914.19	\$ 64,915.58	\$ 78,916.99
Risk Manager	E 012	\$ 82,933.84	\$ 105,740.65	\$ 128,547.46
Row Inspector	NE15	\$ 44,058.43	\$ 51,677.63	\$ 59,296.85
Sales Manager	E 003	\$ 53,459.89	\$ 68,161.36	\$ 82,862.83
Senior Accountant	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98

Recommended Title	Grade	Minimum	Midpoint	Maximum
Senior Budget Analyst	E 006	\$ 61,886.49	\$ 78,905.30	\$ 95,924.09
Senior Capital Analyst	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Senior Center Coordinator	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Senior Construction Manager	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Senior Development Manager	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Senior HR Business Partner	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.30
Senior Project Manager	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Shop Foreman	NE22	\$ 61,994.64	\$ 72,715.62	\$ 83,436.62
Sign Technician	NE9	\$ 32,877.08	\$ 38,562.65	\$ 44,248.22
Special Events & Development Manager	E 010	\$ 75,223.44	\$ 95,909.88	\$ 116,596.33
Special Events Coordinator	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Sr Code Enforcement Officer	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
Sr. Training Officer	F4 (2080)	\$ 99,516.49	\$ 104,130.42	\$ 108,744.36
Staff Accountant	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
Stormwater Coordinator	NE20	\$ 56,230.94	\$ 65,955.21	\$ 75,679.47
Summer Camp Coordinator	NE8	\$ 31,311.50	\$ 36,726.33	\$ 42,141.16
Summer Camp Counselor	NE4	\$ 25,760.05	\$ 30,214.85	\$ 34,669.63
Superintendent Recreation	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Superintendent, Parks & Nat Reso	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Superintendent, Public Works	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Supervisor, Health & Env Serv	NE22	\$ 61,994.64	\$ 72,715.62	\$ 83,436.62
TCO-Basic-PT	NE13	\$ 39,962.29	\$ 46,873.14	\$ 53,783.98
TCO-Team Leader	NE17	\$ 48,574.41	\$ 56,974.60	\$ 65,374.77
Telecommunications Operator	NE15	\$ 44,058.43	\$ 51,677.63	\$ 59,296.85
Traffic Signal Technician	NE15	\$ 44,058.43	\$ 51,677.63	\$ 59,296.85
Treasury Manager	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Treatment Plant Operator I	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Treatment Plant Operator II	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Treatment Plant Supervisor	NE20	\$ 56,230.94	\$ 65,955.21	\$ 75,679.47
Urban Forester	NE19	\$ 53,553.29	\$ 62,814.49	\$ 72,075.68
Utility Billing Specialist	NE11	\$ 36,246.97	\$ 42,515.32	\$ 48,783.66
Utility Field Serv Tech Lead	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Utility Field Service Tech	NE11	\$ 36,246.97	\$ 42,515.32	\$ 48,783.66
Utility Maint. Technician	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18
Utility Maint. Technician Sr.	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Utility Maintenance Worker	NE11	\$ 36,246.97	\$ 42,515.32	\$ 48,783.66
Vice President- EDC	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
Videographer/Editor	NE19	\$ 53,553.29	\$ 62,814.49	\$ 72,075.68
Volunteer Coordinator	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Water B&C Assistant Manager	E 005	\$ 58,939.53	\$ 75,147.90	\$ 91,356.27
Water Safety Instructor	NE4	\$ 25,760.05	\$ 30,214.85	\$ 34,669.63
Youth Development Coordinator	NE14	\$ 41,960.40	\$ 49,216.79	\$ 56,473.18

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16
NE1	\$22,252.50 \$10.70	\$22,697.55 \$10.91	\$23,151.50 \$11.13	\$23,614.53 \$11.35	\$24,086.82 \$11.58	\$24,568.56 \$11.81	\$25,059.93 \$12.05	\$25,561.13 \$12.29	\$26,072.35 \$12.53	\$26,593.80 \$12.79	\$27,125.67 \$13.04	\$27,668.19 \$13.30	\$28,221.55 \$13.57	\$28,785.98 \$13.84	\$29,361.70 \$14.12	\$29,948.94 \$14.40
NE2	\$23,365.13 \$11.23	\$23,832.43 \$11.46	\$24,309.08 \$11.69	\$24,795.26 \$11.92	\$25,291.16 \$12.16	\$25,796.99 \$12.40	\$26,312.93 \$12.65	\$26,839.18 \$12.90	\$27,375.97 \$13.16	\$27,923.49 \$13.42	\$28,481.96 \$13.69	\$29,051.60 \$13.97	\$29,632.63 \$14.25	\$30,225.28 \$14.53	\$30,829.79 \$14.82	\$31,446.38 \$15.12
NE3	\$24,533.64 \$11.80	\$25,024.31 \$12.03	\$25,524.80 \$12.27	\$26,035.30 \$12.52	\$26,556.00 \$12.77	\$27,087.12 \$13.02	\$27,628.86 \$13.28	\$28,181.44 \$13.55	\$28,745.07 \$13.82	\$29,319.97 \$14.10	\$29,906.37 \$14.38	\$30,504.50 \$14.67	\$31,114.59 \$14.96	\$31,736.88 \$15.26	\$32,371.62 \$15.56	\$33,019.05 \$15.87
NE4	\$25,760.05 \$12.38	\$26,275.25 \$12.63	\$26,800.76 \$12.88	\$27,336.77 \$13.14	\$27,883.51 \$13.41	\$28,441.18 \$13.67	\$29,010.00 \$13.95	\$29,590.20 \$14.23	\$30,182.01 \$14.51	\$30,785.65 \$14.80	\$31,401.36 \$15.10	\$32,029.39 \$15.40	\$32,669.98 \$15.71	\$33,323.38 \$16.02	\$33,989.84 \$16.34	\$34,669.64 \$16.67
NE5	\$27,048.05 \$13.00	\$27,589.01 \$13.26	\$28,140.79 \$13.53	\$28,703.61 \$13.80	\$29,277.68 \$14.08	\$29,863.23 \$14.36	\$30,460.50 \$14.64	\$31,069.71 \$14.94	\$31,691.10 \$15.24	\$32,324.92 \$15.54	\$32,971.42 \$15.85	\$33,630.85 \$16.17	\$34,303.47 \$16.49	\$34,989.53 \$16.82	\$35,689.33 \$17.16	\$36,403.11 \$17.50
NE6	\$28,400.45 \$13.65	\$28,968.46 \$13.93	\$29,547.83 \$14.21	\$30,138.79 \$14.49	\$30,741.56 \$14.78	\$31,356.39 \$15.08	\$31,983.52 \$15.38	\$32,623.19 \$15.68	\$33,275.66 \$16.00	\$33,941.17 \$16.32	\$34,619.99 \$16.64	\$35,312.39 \$16.98	\$36,018.64 \$17.32	\$36,739.01 \$17.66	\$37,473.79 \$18.02	\$38,223.27 \$18.38
NE7	\$29,820.42 \$14.34	\$30,416.83 \$14.62	\$31,025.16 \$14.92	\$31,645.67 \$15.21	\$32,278.58 \$15.52	\$32,924.15 \$15.83	\$33,582.64 \$16.15	\$34,254.29 \$16.47	\$34,939.37 \$16.80	\$35,638.16 \$17.13	\$36,350.93 \$17.48	\$37,077.94 \$17.83	\$37,819.50 \$18.18	\$38,575.89 \$18.55	\$39,347.41 \$18.92	\$40,134.36 \$19.30
NE8	\$31,311.50 \$15.05	\$31,937.73 \$15.35	\$32,576.49 \$15.66	\$33,228.02 \$15.98	\$33,892.58 \$16.29	\$34,570.43 \$16.62	\$35,261.84 \$16.95	\$35,967.07 \$17.29	\$36,686.42 \$17.64	\$37,420.14 \$17.99	\$38,168.55 \$18.35	\$38,931.92 \$18.72	\$39,710.56 \$19.09	\$40,504.77 \$19.47	\$41,314.86 \$19.86	\$42,141.16 \$20.26
NE9	\$32,877.08 \$15.81	\$33,534.62 \$16.12	\$34,205.31 \$16.44	\$34,889.42 \$16.77	\$35,587.20 \$17.11	\$36,298.95 \$17.45	\$37,024.93 \$17.80	\$37,765.43 \$18.16	\$38,520.73 \$18.52	\$39,291.15 \$18.89	\$40,076.97 \$19.27	\$40,878.51 \$19.65	\$41,696.08 \$20.05	\$42,530.00 \$20.45	\$43,380.60 \$20.86	\$44,248.21 \$21.27
NE10	\$34,520.93 \$16.60	\$35,211.35 \$16.93	\$35,915.58 \$17.27	\$36,633.89 \$17.61	\$37,366.57 \$17.96	\$38,113.90 \$18.32	\$38,876.18 \$18.69	\$39,653.70 \$19.06	\$40,446.78 \$19.45	\$41,255.71 \$19.83	\$42,080.83 \$20.23	\$42,922.44 \$20.64	\$43,780.89 \$21.05	\$44,656.51 \$21.47	\$45,549.64 \$21.90	\$46,460.63 \$22.34
NE11	\$36,246.97 \$17.43	\$36,971.91 \$17.77	\$37,711.35 \$18.13	\$38,465.58 \$18.49	\$39,234.89 \$18.86	\$40,019.59 \$19.24	\$40,819.98 \$19.62	\$41,636.38 \$20.02	\$42,469.11 \$20.42	\$43,318.49 \$20.83	\$44,184.86 \$21.24	\$45,068.56 \$21.67	\$45,969.93 \$22.10	\$46,889.32 \$22.54	\$47,827.11 \$22.99	\$48,783.65 \$23.45
NE12	\$38,059.33 \$18.30	\$38,820.52 \$18.66	\$39,596.93 \$19.04	\$40,388.87 \$19.42	\$41,196.64 \$19.81	\$42,020.58 \$20.20	\$42,860.99 \$20.61	\$43,718.21 \$21.02	\$44,592.57 \$21.44	\$45,484.42 \$21.87	\$46,394.11 \$22.30	\$47,321.99 \$22.75	\$48,268.43 \$23.21	\$49,233.80 \$23.67	\$50,218.48 \$24.14	\$51,222.85 \$24.63
NE13	\$39,962.29 \$19.21	\$40,761.54 \$19.60	\$41,576.77 \$19.99	\$42,408.30 \$20.39	\$43,256.47 \$20.80	\$44,121.60 \$21.21	\$45,004.03 \$21.64	\$45,904.11 \$22.07	\$46,822.19 \$22.51	\$47,758.64 \$22.96	\$48,713.81 \$23.42	\$49,688.09 \$23.89	\$50,681.85 \$24.37	\$51,695.49 \$24.85	\$52,729.40 \$25.35	\$53,783.98 \$25.86
NE14	\$41,960.41 \$20.17	\$42,799.62 \$20.58	\$43,655.61 \$20.99	\$44,528.72 \$21.41	\$45,419.30 \$21.84	\$46,327.68 \$22.27	\$47,254.24 \$22.72	\$48,199.32 \$23.17	\$49,163.31 \$23.64	\$50,146.58 \$24.11	\$51,149.51 \$24.59	\$52,172.50 \$25.08	\$53,215.95 \$25.58	\$54,280.27 \$26.10	\$55,365.87 \$26.62	\$56,473.19 \$27.15
NE15	\$44,058.43 \$21.18	\$44,939.60 \$21.61	\$45,838.39 \$22.04	\$46,755.16 \$22.48	\$47,690.26 \$22.93	\$48,644.07 \$23.39	\$49,616.95 \$23.85	\$50,609.29 \$24.33	\$51,621.47 \$24.82	\$52,653.90 \$25.31	\$53,706.98 \$25.82	\$54,781.12 \$26.34	\$55,876.74 \$26.86	\$56,994.28 \$27.40	\$58,134.16 \$27.95	\$59,296.84 \$28.51
NE16	\$46,261.35 \$22.24	\$47,186.58 \$22.69	\$48,130.31 \$23.14	\$49,092.92 \$23.60	\$50,074.78 \$24.07	\$51,076.27 \$24.56	\$52,097.80 \$25.05	\$53,139.75 \$25.55	\$54,202.55 \$26.06	\$55,286.60 \$26.58	\$56,392.33 \$27.11	\$57,520.18 \$27.65	\$58,670.58 \$28.21	\$59,843.99 \$28.77	\$61,040.87 \$29.35	\$62,261.69 \$29.93
NE17	\$48,574.41 \$23.35	\$49,545.90 \$23.82	\$50,536.82 \$24.30	\$51,547.56 \$24.78	\$52,578.51 \$25.28	\$53,630.08 \$25.78	\$54,702.68 \$26.30	\$55,796.73 \$26.83	\$56,912.67 \$27.36	\$58,050.92 \$27.91	\$59,211.94 \$28.47	\$60,396.18 \$29.04	\$61,604.10 \$29.62	\$62,836.18 \$30.21	\$64,092.91 \$30.81	\$65,374.76 \$31.43
NE18	\$51,003.13 \$24.52	\$52,023.20 \$25.01	\$53,063.66 \$25.51	\$54,124.93 \$26.02	\$55,207.43 \$26.54	\$56,311.58 \$27.07	\$57,437.81 \$27.61	\$58,586.57 \$28.17	\$59,758.30 \$28.73	\$60,953.47 \$29.30	\$62,172.54 \$29.89	\$63,415.99 \$30.49	\$64,684.31 \$31.10	\$65,977.99 \$31.72	\$67,297.55 \$32.35	\$68,643.50 \$33.00
NE19	\$53,553.29 \$25.75	\$54,624.36 \$26.26	\$55,716.84 \$26.79	\$56,831.18 \$27.32	\$57,967.80 \$27.87	\$59,127.16 \$28.43	\$60,309.70 \$29.00	\$61,515.90 \$29.57	\$62,746.22 \$30.17	\$64,001.14 \$30.77	\$65,281.16 \$31.39	\$66,586.79 \$32.01	\$67,918.52 \$32.65	\$69,276.89 \$33.31	\$70,662.43 \$33.97	\$72,075.68 \$34.65
NE20	\$56,230.96 \$27.03	\$57,355.58 \$27.57	\$58,502.69 \$28.13	\$59,672.74 \$28.69	\$60,866.20 \$29.26	\$62,083.52 \$29.85	\$63,325.19 \$30.44	\$64,591.70 \$31.05	\$65,883.53 \$31.67	\$67,201.20 \$32.31	\$68,545.23 \$32.95	\$69,916.13 \$33.61	\$71,314.45 \$34.29	\$72,740.74 \$34.97	\$74,195.56 \$35.67	\$75,679.47 \$36.38
NE21	\$59,042.51 \$28.39	\$60,223.36 \$28.95	\$61,427.82 \$29.53	\$62,656.38 \$30.12	\$63,909.51 \$30.73	\$65,187.70 \$31.34	\$66,491.45 \$31.97	\$67,821.28 \$32.61	\$69,177.71 \$33.26	\$70,561.26 \$33.92	\$71,972.49 \$34.60	\$73,411.94 \$35.29	\$74,880.17 \$36.00	\$76,377.78 \$36.72	\$77,905.33 \$37.45	\$79,463.44 \$38.20
NE22	\$61,994.64 \$29.81	\$63,234.53 \$30.40	\$64,499.22 \$31.01	\$65,789.20 \$31.63	\$67,104.99 \$32.26	\$68,447.09 \$32.91	\$69,816.03 \$33.57	\$71,212.35 \$34.24	\$72,636.60 \$34.92	\$74,089.33 \$35.62	\$75,571.12 \$36.33	\$77,082.54 \$37.06	\$78,624.19 \$37.80	\$80,196.67 \$38.56	\$81,800.61 \$39.33	\$83,436.62 \$40.11
NE23	\$65,094.37 \$31.30	\$66,396.26 \$31.92	\$67,724.18 \$32.56	\$69,078.66 \$33.21	\$70,460.24 \$33.88	\$71,869.44 \$34.55	\$73,306.83 \$35.24	\$74,772.97 \$35.95	\$76,268.43 \$36.67	\$77,793.80 \$37.40	\$79,349.67 \$38.15	\$80,936.67 \$38.91	\$82,555.40 \$39.69	\$84,206.51 \$40.48	\$85,890.64 \$41.29	\$87,608.45 \$42.12

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16
NE24	\$68,349.08 \$32.86	\$69,716.06 \$33.52	\$71,110.38 \$34.19	\$72,532.59 \$34.87	\$73,983.24 \$35.57	\$75,462.91 \$36.28	\$76,972.17 \$37.01	\$78,511.61 \$37.75	\$80,081.84 \$38.50	\$81,683.48 \$39.27	\$83,317.15 \$40.06	\$84,983.49 \$40.86	\$86,683.16 \$41.67	\$88,416.83 \$42.51	\$90,185.16 \$43.36	\$91,988.86 \$44.23
NE25	\$71,766.54 \$34.50	\$73,201.87 \$35.19	\$74,665.91 \$35.90	\$76,159.22 \$36.62	\$77,682.41 \$37.35	\$79,236.06 \$38.09	\$80,820.78 \$38.86	\$82,437.19 \$39.63	\$84,085.94 \$40.43	\$85,767.66 \$41.23	\$87,483.01 \$42.06	\$89,232.67 \$42.90	\$91,017.32 \$43.76	\$92,837.67 \$44.63	\$94,694.42 \$45.53	\$96,588.31 \$46.44
NE26	\$75,355.25 \$36.23	\$76,862.35 \$36.95	\$78,399.60 \$37.69	\$79,967.59 \$38.45	\$81,566.94 \$39.21	\$83,198.28 \$40.00	\$84,862.25 \$40.80	\$86,559.49 \$41.62	\$88,290.68 \$42.45	\$90,056.49 \$43.30	\$91,857.62 \$44.16	\$93,694.78 \$45.05	\$95,568.67 \$45.95	\$97,480.04 \$46.87	\$99,429.65 \$47.80	\$101,418.24 \$48.76
NE27	\$79,122.65 \$38.04	\$80,705.10 \$38.80	\$82,319.20 \$39.58	\$83,965.58 \$40.37	\$85,644.90 \$41.18	\$87,357.79 \$42.00	\$89,104.95 \$42.84	\$90,887.05 \$43.70	\$92,704.79 \$44.57	\$94,558.89 \$45.46	\$96,450.06 \$46.37	\$98,379.06 \$47.30	\$100,346.65 \$48.24	\$102,353.58 \$49.21	\$104,400.65 \$50.19	\$106,488.66 \$51.20
NE28	\$83,078.42 \$39.94	\$84,739.98 \$40.74	\$86,434.78 \$41.56	\$88,163.48 \$42.39	\$89,926.75 \$43.23	\$91,725.28 \$44.10	\$93,559.79 \$44.98	\$95,430.98 \$45.88	\$97,339.60 \$46.80	\$99,286.40 \$47.73	\$101,272.12 \$48.69	\$103,297.57 \$49.66	\$105,363.52 \$50.66	\$107,470.79 \$51.67	\$109,620.20 \$52.70	\$111,812.61 \$53.76
NE29	\$87,232.91 \$41.94	\$88,977.56 \$42.78	\$90,757.11 \$43.63	\$92,572.26 \$44.51	\$94,423.70 \$45.40	\$96,312.18 \$46.30	\$98,238.42 \$47.23	\$100,203.19 \$48.17	\$102,207.25 \$49.14	\$104,251.40 \$50.12	\$106,336.42 \$51.12	\$108,463.15 \$52.15	\$110,632.42 \$53.19	\$112,845.06 \$54.25	\$115,101.97 \$55.34	\$117,404.00 \$56.44
NE30	\$91,594.40 \$44.04	\$93,426.28 \$44.92	\$95,294.81 \$45.81	\$97,200.70 \$46.73	\$99,144.72 \$47.67	\$101,127.61 \$48.62	\$103,150.17 \$49.59	\$105,213.17 \$50.58	\$107,317.43 \$51.59	\$109,463.78 \$52.63	\$111,653.06 \$53.68	\$113,886.12 \$54.75	\$116,163.84 \$55.85	\$118,487.12 \$56.96	\$120,856.86 \$58.10	\$123,274.00 \$59.27

Step progression occurs at the beginning of fiscal year for employees in good standing (No PIP, No DML or Level II Warnings)

Non-exempt personnel in STEP 16 of their respective grade as of 09/30/2022, who are otherwise eligible for a STEP increase, will receive 2% of their base salary as lump sum compensation on xx/xx/xxxx in FY23 only.

Non-exempt personnel compensated at a rate above STEP 16 of their respective grade as of 09/30/2022, will only receive a market adjustment to the extent that STEP 16 is adjusted above their current pay rate. These employees, who are otherwise eligible for a STEP increase, will receive 2% of their base salary as lump sum compensation on xx/xx/xxxx in FY23 only

Recommended Title	Grade	Minimum	Midpoint	Maximum
Lifeguard	NE1	\$ 22,252.50	\$ 26,100.71	\$ 29,948.94
		\$ 10.70	\$ 12.55	\$ 14.40
Head Lifeguard	NE2	\$ 23,365.13	\$ 27,405.75	\$ 31,446.38
		\$ 11.23	\$ 13.18	\$ 15.12
Recreation Attendant	NE4	\$ 25,760.05	\$ 30,214.85	\$ 34,669.63
Summer Camp Counselor		\$ 12.38	\$ 14.53	\$ 16.67
Water Safety Instructor				
Custodian	NE5	\$ 27,048.05	\$ 31,725.59	\$ 36,403.11
Custodian-PT		\$ 13.00	\$ 15.25	\$ 17.50
Facility Attendant	NE6	\$ 28,400.45	\$ 33,311.87	\$ 38,223.27
		\$ 13.65	\$ 16.02	\$ 18.38
Office Assistant	NE8	\$ 31,311.50	\$ 36,726.33	\$ 42,141.16
PT-Office Assistant		\$ 15.05	\$ 17.66	\$ 20.26
Summer Camp Coordinator				
Customer Service Representative	NE9	\$ 32,877.08	\$ 38,562.65	\$ 44,248.22
Deputy Court Clerk		\$ 15.81	\$ 18.54	\$ 21.27
Park Maintenance Worker				
Permit Tech				
PT Customer Service Rep				
PT Deputy Court Clerk				
Sign Technician				
Custodial Crew Leader	NE10	\$ 34,520.93	\$ 40,490.78	\$ 46,460.63
Customer Service Rep II		\$ 16.60	\$ 19.47	\$ 22.34
Delinquency & Collections Specialist I				
Police Records Clerk				
Permit Tech II				
Deputy Court Clerk Senior	NE11	\$ 36,246.97	\$ 42,515.32	\$ 48,783.66
Office Assistant, Senior		\$ 17.43	\$ 20.44	\$ 23.45
Plans Expediter				
Plant Mechanic				
PT-Office Assistant, Senior				
Utility Billing Specialist				
Utility Field Service Tech				
Utility Maintenance Worker				
Accounts Payable Clerk	NE12	\$ 38,059.33	\$ 44,641.08	\$ 51,222.84
Administrative Assistant		\$ 18.30	\$ 21.46	\$ 24.63

Recommended Title	Grade	Minimum	Midpoint	Maximum
Administrative Assistant-PT				
Custodian Of Records				
Equipment Operator				
Pm Mechanic				
PT Accounts Payable Clerk				
Court Security Officer	NE13	\$ 39,962.29	\$ 46,873.14	\$ 53,783.98
Heavy Equipment Operator		\$ 19.21	\$ 22.54	\$ 25.86
Jailer				
TCO-Basic-PT				
Animal Control Officer	NE14	\$ 41,960.41	\$ 49,216.80	\$ 56,473.18
Backflow Inspector		\$ 20.17	\$ 23.66	\$ 27.15
Building Maintenance Tech				
CCTV Technician				
Code Enf/Health Officer				
Executive Assistant				
Juvenile Case Manager				
Laboratory Tech				
Mechanic				
Park Maintenance Crew Leader				
Park Naturalist				
Plant Electrician				
Pre-Treatment Technician				
Records Analyst				
Recreation Specialist				
Treatment Plant Operator I				
Utility Maint. Technician				
Youth Development Coordinator				
IT Support Specialist	NE15	\$ 44,058.41	\$ 51,677.63	\$ 59,296.85
Lead Court Security Officer		\$ 21.18	\$ 24.85	\$ 28.51
Payroll Technician				
PD-Police Cadet				
Fire - Cadet				
PT-Quartermaster				
Quartermaster				
Row Inspector				
Telecommunications Operator				
Traffic Signal Technician				
Adaptive Recreation Specialist	NE16	\$ 46,261.35	\$ 54,261.52	\$ 62,261.69
Athletics Coordinator		\$ 22.24	\$ 26.09	\$ 29.93
Communications Specialist				

Recommended Title	Grade	Minimum	Midpoint	Maximum
Crew Leader				
Housing Rehabilitation Coordinator				
HR Coordinator				
GIS Technician				
Lead Jailer				
Maintenance Crew Leader				
Planning Technician				
Treatment Plant Operator II				
Utility Field Serv Tech Lead				
Utility Maint.Technician Sr.				
Volunteer Coordinator				
	NE17	\$ 48,574.41	\$ 56,974.60	\$ 65,374.77
Aquatics Technician		\$ 23.35	\$ 27.39	\$ 31.43
Buyer				
Community Outreach-Coord				
Construction Inspector				
Customer Service Supervisor				
Facility Supervisor				
Plans Examiner				
PW Infrastructure Liaison				
TCO-Team Leader				
Accounts Payable Supervisor	NE18	\$ 51,003.13	\$ 59,823.32	\$ 68,643.51
Addressing Coordinator		\$ 24.52	\$ 28.76	\$ 33.00
Application Specialist				
Backflow Compliance Progr Coord				
CIP Coordinator				
Crime Victim Liaison				
Emergency Management Planner				
GIS Analyst				
Pre-Treatment Coordinator				
Project Coordinator				
Sr Code Enforcement Officer				
Staff Accountant				
Animal Services Supervisor	NE19	\$ 53,553.29	\$ 62,814.49	\$ 72,075.68
Assistant Manager-Permits & Insp		\$ 25.75	\$ 30.20	\$ 34.65
Billing Supervisor				
Building Inspector				
Park Supervisor				
Payroll Supervisor				
Urban Forester				
Videographer/Editor				

Recommended Title	Grade	Minimum	Midpoint	Maximum
Communications Supervisor	NE20	\$ 56,230.96	\$ 65,955.21	\$ 75,679.47
Contract Administrator		\$ 27.03	\$ 31.71	\$ 36.38
Crime Scene Investigator				
GIS Specialist				
Stormwater Coordinator				
Treatment Plant Supervisor				
Maintenance Supervisor	NE21	\$ 59,042.51	\$ 69,252.98	\$ 79,463.44
Maintenance Supervisor, Traffic		\$ 28.39	\$ 33.29	\$ 38.20
Building Maintenance Supervisor	NE22	\$ 61,994.64	\$ 72,715.62	\$ 83,436.62
Chief Inspector		\$ 29.81	\$ 34.96	\$ 40.11
Crime Analyst				
Shop Foreman				
Supervisor, Health & Env Serv				
PT Fire Inspector/Investigator				
Instrumentation Technician	NE23	\$ 65,094.36	\$ 76,351.40	\$ 87,608.44
Quartermaster Supervisor		\$ 31.30	\$ 36.71	\$ 42.12
Chief Construction Inspector	NE24	\$ 68,349.08	\$ 80,168.98	\$ 91,988.86
Maintenance Coordinator		\$ 32.86	\$ 38.54	\$ 44.23
Process Control Supervisor				
Municipal Court Prosecutor-PT	NE25	\$ 71,766.54	\$ 84,177.42	\$ 96,588.31
		\$ 34.50	\$ 40.47	\$ 46.44

Recommended Title	Grade	Minimum	Midpoint	Maximum
Planner I	E 001	\$ 48,489.70	\$ 61,824.37	\$ 75,159.03
Executive Assistant, Senior	E 002	\$ 50,914.19	\$ 64,915.58	\$ 78,916.99
Risk and Safety Coordinator	E 002	\$ 50,914.19	\$ 64,915.58	\$ 78,916.99
Planner II	E 003	\$ 53,459.89	\$ 68,161.36	\$ 82,862.83
Sales Manager	E 003	\$ 53,459.89	\$ 68,161.36	\$ 82,862.83
Benefits Coordinator	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Budget Analyst	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Business Administrator	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Natural Resources Manager	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Senior Accountant	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Senior Center Coordinator	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Special Events Coordinator	E 004	\$ 56,132.88	\$ 71,569.43	\$ 87,005.98
Development Services Coordinator	E 005	\$ 58,939.53	\$ 75,147.90	\$ 91,356.27
HR Business Partner	E 005	\$ 58,939.53	\$ 75,147.90	\$ 91,356.27
Planner, Senior	E 005	\$ 58,939.53	\$ 75,147.90	\$ 91,356.27
Records Manager	E 005	\$ 58,939.53	\$ 75,147.90	\$ 91,356.27
Water B&C Assistant Manager	E 005	\$ 58,939.53	\$ 75,147.90	\$ 91,356.27
Deputy City Secretary	E 006	\$ 61,886.51	\$ 78,905.30	\$ 95,924.09
Resource Development Coordinator	E 006	\$ 61,886.51	\$ 78,905.30	\$ 95,924.09
Senior Budget Analyst	E 006	\$ 61,886.51	\$ 78,905.30	\$ 95,924.09
Aquatics Manager	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.29
Asset Manager	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.29
Associate Engineer	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.29
Communications Manager	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.29
Jail Division Manager	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.29
Manager, Acquisition	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.29
Manager, Operations	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.29
Municipal Court Administrator	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.29
Recreation Athletics Manager	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.29
Senior HR Business Partner	E 007	\$ 64,980.83	\$ 82,850.56	\$ 100,720.29
Construction Manager	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Grant/Special Proj Administrator	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Management Assistant	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Project Manager	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Superintendent Recreation	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Superintendent, Parks & Nat Reso	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Superintendent, Public Works	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Treasury Manager	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Senior Capital Analyst	E 008	\$ 68,229.88	\$ 86,993.10	\$ 105,756.31
Accounting Manager	E 009	\$ 69,218.71	\$ 91,342.75	\$ 111,044.13
Cyber Risk & Intelligence Spc.	E 009	\$ 69,218.71	\$ 91,342.75	\$ 111,044.13
Database Administrator	E 009	\$ 69,218.71	\$ 91,342.75	\$ 111,044.13

Recommended Title	Grade	Minimum	Midpoint	Maximum
IT Infrastructure Architect	E 009	\$ 69,218.71	\$ 91,342.75	\$ 111,044.13
Manager Animal Services	E 009	\$ 69,218.71	\$ 91,342.75	\$ 111,044.13
Manager, Surface Water Plant	E 009	\$ 69,218.71	\$ 91,342.75	\$ 111,044.13
Manager, Water Billing & Collect	E 009	\$ 69,218.71	\$ 91,342.75	\$ 111,044.13
Marketing Director	E 009	\$ 69,218.71	\$ 91,342.75	\$ 111,044.13
Municipal Court Prosecutor	E 009	\$ 69,218.71	\$ 91,342.75	\$ 111,044.13
Development Manager	E 010	\$ 75,223.44	\$ 95,909.88	\$ 116,596.36
Facilities Service Manager	E 010	\$ 75,223.44	\$ 95,909.88	\$ 116,596.36
Special Events & Development Manager	E 010	\$ 75,223.44	\$ 95,909.88	\$ 116,596.36
Assistant Director, Communications	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Emergency Management Coordinator	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Financial Analyst	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Manager, GIS	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Senior Construction Manager	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Senior Development Manager	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Senior Project Manager	E 011	\$ 78,984.61	\$ 100,705.38	\$ 122,426.14
Assistant City Engineer	E 012	\$ 82,933.84	\$ 105,740.65	\$ 128,547.46
Internal Services Administrator	E 012	\$ 82,933.84	\$ 105,740.65	\$ 128,547.46
IT Manager	E 012	\$ 82,933.84	\$ 105,740.65	\$ 128,547.46
Risk Manager	E 012	\$ 82,933.84	\$ 105,740.65	\$ 128,547.46
Assistant City Attorney	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
Assistant Director, Community Development	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
Assistant Director, HR	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
Controller	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
Purchasing Officer	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
Vice President- EDC	E 013	\$ 87,080.53	\$ 111,027.68	\$ 134,974.83
Assistant Director, P & R	E 014	\$ 91,434.56	\$ 116,579.07	\$ 141,723.56
Assistant Director, Public Works	E 014	\$ 91,434.56	\$ 116,579.07	\$ 141,723.56
Budget Officer	E 014	\$ 91,434.56	\$ 116,579.07	\$ 141,723.56
Assistant Director, Cap Proj	E 015	\$ 96,006.29	\$ 122,408.02	\$ 148,809.74
Assistant Director, Engineering	E 015	\$ 96,006.29	\$ 122,408.02	\$ 148,809.74
Assistant Director, Finance	E 015	\$ 96,006.29	\$ 122,408.02	\$ 148,809.74
Assistant Director-Traffic	E 015	\$ 96,006.29	\$ 122,408.02	\$ 148,809.74
Assistant Fire Chief	E 016	\$ 100,806.60	\$ 128,528.42	\$ 156,250.23
Deputy City Attorney	E 017	\$ 105,846.93	\$ 134,954.84	\$ 164,062.75
Deputy Finance Director	E 017	\$ 105,846.93	\$ 134,954.84	\$ 164,062.75
Assistant Police Chief	E 018	\$ 111,139.28	\$ 141,702.58	\$ 172,265.89

Grade	Min	Mid	Max	Range Spread
E 001	\$48,490	\$61,825	\$75,159	55.00%
E 002	\$50,914	\$64,916	\$78,917	55.00%
E 003	\$53,460	\$68,161	\$82,863	55.00%
E 004	\$56,133	\$71,569	\$87,006	55.00%
E 005	\$58,940	\$75,148	\$91,356	55.00%
E 006	\$61,887	\$78,905	\$95,924	55.00%
E 007	\$64,980	\$82,851	\$100,720	55.00%
E 008	\$68,230	\$86,993	\$105,756	55.00%
E 009	\$71,642	\$91,343	\$111,044	55.00%
E 010	\$75,224	\$95,910	\$116,596	55.00%
E 011	\$78,985	\$100,706	\$122,426	55.00%
E 012	\$82,934	\$105,741	\$128,547	55.00%
E 013	\$87,081	\$111,028	\$134,975	55.00%
E 014	\$91,435	\$116,579	\$141,724	55.00%
E 015	\$96,007	\$122,408	\$148,810	55.00%
E 017	\$105,847	\$134,955	\$164,063	55.00%
E 018	\$111,139	\$141,703	\$172,265	55.00%
E 019	\$116,696	\$148,787	\$180,879	55.00%
E 020	\$122,531	\$156,227	\$189,924	55.00%

Class	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Police Officer	PO	\$64,866	\$66,879	\$68,913	\$71,015	\$73,186	\$75,402	\$77,708	\$80,082	\$82,524	\$85,056	\$87,656	\$90,323
145*		\$31.19	\$32.15	\$33.13	\$34.14	\$35.19	\$36.25	\$37.36	\$38.50	\$39.67	\$40.89	\$42.14	\$43.42

Sergeant	SG	\$92,291	\$95,162	\$98,101	\$101,108	\$104,229	\$107,439
21*		\$44.37	\$45.75	\$47.16	\$48.61	\$50.11	\$51.65

Lieutenant	LT	\$110,763	\$114,041	\$117,409	\$120,892
6*		\$53.25	\$54.83	\$56.45	\$58.12

Captain	CP	\$124,441	\$128,171	\$131,993
4*		\$59.83	\$61.62	\$63.46

A one step progression occurs on the officer's anniversary date , not at the beginning of the fund year.

Additional Police Officer Compensation	
Longevity Pay - LGC 141.032	Shift Differential Pay - LGC 143.047
In accordance with Local Government Code (LGC) 141.032, \$4 a month for each year of service in the department, not to exceed 25 years paid annually.	When Classified employee is eligible, shift differential pay is \$86.00 bi-weekly.
Certification Pay - LGC 143.044	Physical Fitness Pay - LGC 143.044
TCOLE BASIC CERTIFICATE \$.00/hr.	Those officers who have completed their probationary year and meet the requirements of Policy 203 of the Pearland Police Department are eligible for an incentive up to \$400 each fiscal year.
TCOLE INTERMEDIATE CERTIFICATE \$.29/hr.	Detective Assignment Pay - LGC 143.042
TCOLE ADVANCED CERTIFICATE \$.58/hr.	Those Police Officers and Sergeants who are assigned as Detectives to Professional Standards or the Criminal Investigations Division will receive \$100.00 bi-weekly assignment pay for the duration of the assignment. Assignments are at the discretion of the Chief of Police.
TCOLE MASTER PEACE CERTIFICATE \$.87/hr.	Field Training Officer Assignment Pay - LGC 143.043
Education Incentive Pay - LGC 143.044	Those Police Officers who are assigned as field training officers will receive pay in an amount equal to 1/2 hour of overtime for every 4 hours of field training provided.
All college degrees must be issued by an approved institution of higher education which is duly accredited by one of the regional accreditation agencies, no mail order degree will be approved.	Bilingual Assignment Pay - LGC 143.042
ASSOCIATE DEGREE \$.58/hr.	Any sworn employee who meet the requirements set forth by the City are eligible for \$75.00 bilingual pay monthly.
BACHELORS DEGREE \$.87/hr.	Overtime
MASTERS DEGREE \$1.15/hr.	All overtime for any classification shall be paid in accordance with applicable State and Federal Law, classified employees may accumulate up to 120 hours of Compensatory Time.
	Police Officers in STEP 12 as of 09/30/2022; Sergeants in STEP 6 as of 09/30/2022; Lieutenants in STEP 4 as of 09/30/2022; and Captains in STEP 3 as of 09/30/2022; will receive 2% of their base salary as a lump sum compensation on their anniversary date in rank for FY23 only.



City of Pearland Certification and Degree Pay



	Certification/Degree	Amount	New Amount
All Employees	Bi-lingual Pay	\$75 per month	\$75 per month
EPW	WWTP Operator - Class A	\$.43 per hour	\$95.00 bi-weekly
	WWTP Operator - Class D		\$50.00 bi-weekly
	Groundwater - Class D		\$50.00 bi-weekly
	Surface Water Class A		\$95.00 bi-weekly
	Surface Water Class B	\$.29 per hour	\$80.00 bi-weekly
	Surface Water Class C	\$.14 per hour	\$65.00 bi-weekly
	Surface Water Class D		\$50.00 bi-weekly
	Water Distribution - Class A	\$.43 per hour	\$95.00 bi-weekly
	Water Distribution - Class D		\$50.00 bi-weekly
	WW Collection - Class D		\$50.00 bi-weekly
	Water Production operator - Class B	\$.29 per hour	\$80.00 bi-weekly
	WWTP Operator - Class C	\$.14 per hour	\$65.00 bi-weekly
	Groundwater - Class C	\$.14 per hour	\$65.00 bi-weekly
	Water Production Operator - Class C	\$.14 per hour	\$65.00 bi-weekly
	WW Colleciton - Class II	\$.14 per hour	\$65.00 bi-weekly
	Water Distribution - Class B	\$.29 per hour	\$80.00 bi-weekly
	WW Collection - Class III	\$.29 per hour	\$80.00 bi-weekly
	Backflow Preventer Insp.	\$.14 per hour	\$65.00 bi-weekly
	Water Production Operator - Class A	\$.43 per hour	\$95.00 bi-weekly
	WWTP Operator - Class B	\$.29 per hour	\$80.00 bi-weekly
WW Collection - Class C	\$.14 per hour	\$65.00 bi-weekly	
Water Distribution - Class C	\$.14 per hour	\$65.00 bi-weekly	
WW Collection - Class B	\$.29 per hour	\$80.00 bi-weekly	
Groundwater - Class B	\$.29 per hour	\$80.00 bi-weekly	
Water Production OPERator - Class D		\$50.00 bi-weekly	
Fire	Associate's Degree	\$46.15 biweekly	\$46.15 biweekly
	Bachelor's Degree	\$69.23 biweekly	\$69.23 biweekly
	Master's Degree	\$92.31 biweekly	\$92.31 biweekly
	TCFP Intermediate	\$23.08 biweekly	\$23.08 biweekly
	TCFP Advanced	\$46.15 biweekly	\$46.15 biweekly
	TCFP Master	\$69.23 biweekly	\$69.23 biweekly
	Hazardous Materials Tech	\$23.08 biweekly	\$23.08 biweekly
	Fire Instructor I	\$11.54 biweekly	\$11.54 biweekly
	Fire Instructor II	\$23.08 biweekly	\$23.08 biweekly
	Fire Instructor III	\$34.62 biweekly	\$34.62 biweekly
	Fire Instructor III Master	\$46.15 biweekly	\$46.15 biweekly
	Fire Officer I	\$11.54 biweekly	\$11.54 biweekly
	Fire Officer II	\$23.08 biweekly	\$23.08 biweekly
	Driver/Operator	\$11.54 biweekly	\$11.54 biweekly
	Fire Investigator Basic	\$11.54 biweekly	\$11.54 biweekly
	Fire Investigator Intermediate	\$23.08 biweekly	\$23.08 biweekly
	Fire Investigator Advanced	\$34.62 biweekly	\$34.62 biweekly
	Fire Investigator Master	\$46.15 biweekly	\$46.15 biweekly
	Fire Inspector Basic	\$11.54 biweekly	\$11.54 biweekly
	Fire Inspector Intermediate	\$23.08 biweekly	\$23.08 biweekly
Fire Inspector Advanced	\$34.62 biweekly	\$34.62 biweekly	
Fire Inspector Master	\$46.15 biweekly	\$46.15 biweekly	
Fire Master Peace Officer	\$46.15 biweekly	\$46.15 biweekly	
EMT - Paramedic	\$207.69 biweekly	\$207.69 biweekly	
Police	TCOLE Intermediate	\$.29/hour	\$.29/hour
	TCOLE Advanced	\$.58/hour	\$.58/hour
	TCOLE Master	\$.87/hour	\$.87/hour
	Associate's Degree	\$.58/hour	\$.58/hour
	Bachelor's Degree	\$.87/hour	\$.87/hour
	Master's Degree	\$1.15/hour	\$1.15/hour
	Shift Differential - 8 hour	\$80.00 biweekly	\$80.00 biweekly
	Shift Differential - 12 hour	\$86.00 biweekly	\$86.00 biweekly
	DHS Administrative	\$11.54 biweekly	\$11.54 biweekly
	NACA Levels 1-3 (cumulative)	\$4.62 biweekly	\$4.62 biweekly



City of Pearland Certification and Degree Pay



	Certification/Degree	Amount	New Amount
	NEC Levels 1-2 (cumulative)	\$4.62 biweekly	\$4.62 biweekly
	Animal Control Certification	\$11.54 biweekly	\$11.54 biweekly
	Certified Euthanasia Technician	\$11.54 biweekly	\$11.54 biweekly
	TCO-Intermediate		\$25.00 Bi-Weekly
	TCO-Advanced		\$50.00 Bi-Weekly
	TCO-Master		\$75.00 Bi-Weekly

Memo

To: Clay Pearson, City Manager

From: Eric Roche, Budget Officer

CC: Senior Staff

Date: August 5, 2022

Re: FY23 Fee Updates

The purpose of this memorandum is to provide background on the proposed fee updates for Fiscal Year 2023.

Below are highlights of the fee updates proposed for FY23.

Description	Justification	Old Fee	New Fee	Department
After Hours Fee	This fee will be applied to cost of reconnection of non-pay disconnected accounts after hours.	75.00	100.00	Utility Billing
Processing Fee	This fee will be applied to cost of reconnection of non-pay disconnected accounts after hours.	30.00	50.00	Utility Billing
Transportation, License, Collars	This will remove fees from services no longer used by Animal Services.	\$5, \$10, \$30, \$30, \$80, \$5, \$3. \$4	\$0	Police
Microchip Implant	This will reduce the microchipping fee to be more in line with what microchipping costs the city.	\$25.00	\$20.00	Police
Disposal- Large Animal	This fee will be applied to the disposal of large animals to reflect the actual costs to the City.	\$200 and up	\$375.00	Police
Athletic Tournament Hourly Rate	This fee is updated to a flat tournament hourly rate regardless of residency status.	\$20 per hour for resident \$30 non-residents	Field Level 1 \$25/hour (without regard to residency) Field Level 2 \$20/hour (without regard to residency)	Parks and Recreation

Description	Justification	Old Fee	New Fee	Department
Lifeguard Fee	This fee applies to staffing for lifeguards for pool rentals to reflect the Costs to the City.	\$10.00	\$15.00	Parks and Recreation
Deposits – Independence Park Swimming	This would remove the fee for Independence Park Swimming pool since it no longer exists.	\$100.00	\$0	Parks and Recreation
RCN Member – Natatorium Only Household	This fee will be a fee schedule correction to the one listed in the FY21-22 Fee Schedule.	\$24.20	\$46.20	Parks and Recreation
Remove CoP Security Fee	This would remove the fee for security. Parks and Recreation requires rentals to secure Pearland PD through the Pearland Police Officers Association. Payment is made directly to the Pearland Police Officers Association, Parks and Recreation has never collected these fees.	\$30.00	\$0	Parks and Recreation

There is a 13% increase in Water and Sewer-Residential and Commercial rates, reflected in the Non-Development Fee Schedule included in this section.

*Natatorium Rental Fees have been added back into the Fee Schedule.

The following table details new fees proposed for FY23.

Description	Justification	Old Fee	New Fee	Department
Tamper/ Pulled Meter Fee	This fee will be applied to non-pay customers who tamper/damage meters.	N/A	\$200.00	Utility Billing
Athletic Tournament Day Rate	This fee will be a flat tournament day rate to help incentivize new tournaments to be hosted in Pearland.	N/A	Field Level 1 \$200 per field per day Field Level 2 \$150 per field per day	Parks and Recreation

Description	Justification	Old Fee	New Fee	Department
Dedicated On-site Athletic Maintenance Staff	This fee will be for dedicated field maintenance staff to allow tournament organizers to select a high level of service for their tournament and reflect the costs to the City.	N/A	\$25 per hour per person	Parks and Recreation
Miracle Field Rental	This fee is to rent Miracle Field to specialized groups on a per day basis.	N/A	\$200	Parks and Recreation.
RSA Competitive Play Fee	This fee is applied to competitive play fees for RSA play included in Policy.	N/A	\$20 per season resident - \$30 per season non-resident	Parks and Recreation
Specialized Field Preparation	This fee applies to special field preparation and specialized field marking.	N/A	\$40 per field	Parks and Recreation
Turf Field Usage Fee	This fee applies to the use of the turf field to cover the cost of maintenance to the City.	N/A	Practice Residents \$30.00/hr Non-Resident \$50/hr Games Residents \$40.00/hr Non-Resident \$60/hr	Parks and Recreation
Independence Park Stage Custodial Fee	This fee applies to utilizing the stage and dressing room at Independence Park.	N/A	\$100.00	Parks and Recreation
Pavilion Rental at The Sports Complex at Shadow Creek Ranch	This fee applies to the rental of the pavilion at The Sports Complex at Shadow Creek Ranch.	N/A	Deposit \$50 Resident \$60 Half Day \$120 Full Day Non-Resident \$90 Half Day \$180 Full Day	Parks and Recreation

Description	Justification	Old Fee	New Fee	Department
Access Control Inspection	This inspection will make sure access into buildings and throughout by way of electronic mechanism are operating correctly.	N/A	\$100.00 One-Time Fee	Fire
Adult Personal Care Facility	Adult Personal Care are classified in the International Fire Code as an Institutional Group I-1 Occupancy. With this occupancy classification NFPA 1730 states inspections shall be conducted annually.	N/A	\$300.00 Annually	Fire
Annual Operational Permit Multi Family Residence/ Hotels	Multi Family Dwelling Residence/ Hotel/ Motel's occupancies are classified as Residential 2 and shall be inspected annually.	N/A	\$300.00 Annually	Fire
Assembly Operational Permit	An operational permit is required to operate a place of assembly. IFC classifies assemblies as A-1 thru A-4 and defines an assembly as uses intended for the gathering together of persons for the purposes such as civic, social, or religious functions., recreation, food or drink consumption or awaiting transportation.	N/A	\$375.00 Annually	Fire
Child Day Care Facility	The fire code official is authorized to conduct such inspections as are deemed necessary to determine the extent of compliance with the provisions of this code and to approve reports of inspection by approved agencies or individuals. IFC 107.2	N/A	\$250.00 Annually	Fire

Description	Justification	Old Fee	New Fee	Department
Combustible High Pile Storage	A construction permit is required for the installation of or modification to a structure exceeding 500 square feet (46 m2), including aisles, for high-piled combustible storage. IFC 105.7.14 High-piled combustible storage	N/A	\$250.00 Annually	Fire
Hot Work	A permit is required and will ensure safe practices are being performed. It will ensure the safety of all individuals and take the steps to prevent an incident from happening. IFC 105.6.23 Hot work operations	N/A	\$200.00 One-Time Fee	Fire
Medical Facilities	The fire code official is authorized to conduct such inspections as are deemed necessary to determine the extent of compliance with the provisions of this code and to approve reports of inspection by approved agencies or individuals. IFC 107.2	N/A	\$275.00 Annually	Fire
Smoke Control System Test	The fire code official is authorized to conduct such inspections as are deemed necessary to determine the extent of compliance with the provisions of this code and to approve reports of inspection by approved agencies or individuals. IFC 107.2	N/A	\$100.00 One-Time Fee	Fire

Description	Justification	Old Fee	New Fee	Department
Special Event-Crowd Control	To ensure the safety of all attendants at a special event or place of business. IFC 108.6 Overcrowding	N/A	\$100.00 Per Hour	Fire
Spray Booth	The inspection ensures that operations are being conducted as permitted by IFC and that all employees are working in a safe environment. IFC105.7.23 Spraying or dipping	N/A	\$75.00 One-Time Fee	Fire
LPG/ Liquified Petroleum Gas	An operational permit is required for the storage of LP-gas to ensure that the storage and handling is done with fire and life safety in mind. IFC 105.6.27 LP-gas	N/A	\$150.00 Annually	Fire
Storage of Scrap Tires	An operational permit is required to establish, conduct or maintain storage of scrap tires and tire byproducts that exceeds 2,500 cubic feet (71 m3) of total volume of scrap tires, and for indoor storage of tires and tire byproducts. IFC 105.6.46 Storage of scrap tires and tire byproducts	N/A	\$150.00 Annually	Fire

FEE SCHEDULE

EMS

Ambulance Application Fee (per company)	\$250.00
Ambulance Permit Fee (per ambulance)	\$100.00
Ambulance Re-inspection Fee	\$75.00

FIRE

Inspections

Access Control Inspection	\$100.00
Adult Personal Care Facility	\$300.00
Annual Operational Permit Multi Family Residence/ Hotels	\$300.00
Assembly Operational Permit	\$375.00
Child Day Care Facility	\$250.00
Combustible High Pile Storage	\$250.00 Annually
Hot Work	\$200.00
Medical Facilities	\$275.00
Smoke Control System Test	\$100.00
Special Event-Crowd Control	\$100.00 Per Hour
Spray Booth	\$75.00
LPG/ Liquefied Petroleum Gas	\$150.00
Storage of Scrap Tires	\$150.00 Annually

Re-inspection Fee

1 st Re-inspection	\$ 75.00
2 nd Re-inspection	\$ 75.00
3rd Re-inspection and thereafter, each	\$200.00
After hours Inspection	\$200.00
(After 5:00pm Monday-Thursday; after 4:00pm on Friday, and on weekends)	

POLICE

Accident Report	\$ 6.00
(As may be amended from time to time by State Statute)	
Notarized Accident Report	\$ 8.00
(As may be amended from time to time by State Statute)	
Clearance Letter	\$ 5.00
(As may be amended from time to time by State Statute)	
Copies	\$ 0.10 per page
CD/DVD	\$ 1.00

Crafted Precious Metal Dealer License fee	\$100.00 annually
Alarm Permit:	
Residential	Rates provided in
Commercial	Ordinance No 569-3
False Alarm Fee:	
Police Department (per occurrence after 5 per yr)	Rates provided in
Fire Department (per occurrence after 5 per yr)	Ordinance No 569-3

\$ 50.00

COMMUNITY DEVELOPMENT

Short-term Rental Application Fee	\$ 75.00
Short-term Rental Inspection Fee	\$100.00
Short-term Rental Reinspection Fee	\$50.00

UTILITY BILLING

Delinquent Fees:

Processing Fee	\$ 30.00 <u>\$50.00</u>
“Red Flag” Identity Report	\$ 3.00
New Service Fee	
residential	\$ 30.00
commercial/industrial/builders	\$ 50.00

Deposits:

Commercial	\$200.00
Residential Owner	\$100.00
Residential Renter	\$185.00
Residential Garbage Only	\$ 50.00

Additional deposit for services terminated twice within six months

Residential	\$ 75.00
Commercial	\$ 170.00

Meter Cost:

	New/Replacement
5/8"	\$271.00
1"	\$328.00
2" Displacement	\$633.00
2" Compound	\$1,528.00
3"	\$8,555.00
4"	\$10,005.00
6"	\$13,402.00
8" (6 x 8)	\$14,605.00

10" \$28,515.00
 12" \$29,693.00

(subject to change based on contract pricing)
 New meters would also require deposit and connection fee

Meter Apparatus Fee Based on cost

Meter Testing:

5/8 – 3/4" Meter \$80.00
 1" Meter \$100.00
 1 1/2" Meter \$100.00
 2"- 8" Meters \$150.00
 8" and above Meters \$200.00

Same Day New Service Connections \$100.00

After-Hours Processing Fee ~~\$75.00~~ 100.00

Broken Lock Fee \$100.00

Tamper/Pulled Meter Fee \$200.00

Containment Traps/Interceptor Fee \$100.00/year
 Including but not limited to grease, grit, grass, oil, lint and other contaminants.

Backflow Prevention Assembly Testing
 Test Report Fee \$ 40.00 Annual Registration
 \$100.00/year

Meter Inspection/Installation

Initial \$ 40.00
 Re-inspection \$ 75.00

Temporary Fire Hydrant Meter Deposit \$1,500.00
 (\$100.00 non-refundable)

Temporary Fire Hydrant Location Change \$ 50.00
 Hydrant Meter Cost Recovery/Meter Rental Fee \$ 50.00/month

Temporary Connect/Disconnect Fee \$ 10.00
 Temporary Water/Sewer Service for \$50 for ten days, up to
 Residential Landlords/Property Managers 2,000 gallons and connection

Water and Sewer Rates-Residential and Commercial

Base (Single Unit by Meter Size)	Water	Sewer
5/8"	\$46.57 <u>\$18.74</u>	\$23.88 <u>\$27.01</u>
3/4"	\$24.86 <u>\$28.12</u>	\$35.82 <u>\$40.51</u>

1"	-\$41.43 <u>\$46.86</u>	-\$59.69 <u>\$67.51</u>
1 1/2"	-\$82.87 <u>\$93.73</u>	-\$119.39 <u>\$135.03</u>
2"	-\$132.58 <u>\$149.95</u>	-\$191.02 <u>\$216.04</u>
3"	-\$248.59 <u>\$281.16</u>	-\$358.16 <u>\$405.08</u>
4"	-\$414.32 <u>\$468.60</u>	-\$596.93 <u>\$675.13</u>
6"	-\$828.63 <u>\$937.18</u>	-\$1,193.85 <u>\$1350.24</u>
8"	-\$1,325.84 <u>\$1499.49</u>	-\$1,910.16 <u>\$2160.39</u>
10"	-\$1,905.86 <u>\$2155.53</u>	-\$2,745.86 <u>\$3105.57</u>
Multi-Unit (per unit)	-\$46.57 <u>\$18.74</u>	-\$23.88 <u>\$27.01</u>
<i>Residential Water Volumetric</i>		
0 - 2,290 <u>2,000</u> gallons	In base	
2,291 <u>6,860</u> 2,001 <u>6,000</u> gallons	-\$4.26 <u>\$4.82</u>	
6,861 <u>17,150</u> 6,001 <u>15,000</u> gallons	-\$5.34 <u>\$6.04</u>	
17,151 <u>28,580</u> 15,001 <u>25,000</u> gallons	-\$6.42 <u>\$7.26</u>	
28,581 <u>25,001</u> + gallons	-\$8.55 <u>\$9.67</u>	
<i>Residential Sewer Volumetric</i>		
0 – 2,290 gallons		In base
2,2910 + gallons		-\$5.25 <u>\$5.94</u>
<i>Commercial/Multi-Unit Volumetric</i>		
0 - 2,290 <u>2,000</u> gallons	In base	In base
2,291 <u>2,001</u> + gallons	-\$5.34 <u>\$6.04</u>	-\$5.25 <u>\$5.94</u>
<i>Irrigation Volumetric</i>		
0 - 2,290 <u>2,000</u> gallons	In base	
2,291 <u>2,001</u> + gallons	-\$6.42 <u>\$7.26</u>	

Residential Wastewater Billing for Existing Customers

Monthly volumetric billing amount (gallons) to be based on the lesser of the customer’s 1) monthly metered water usage used for water billing, or 2) Winter Quarter Average (WQA), which is the average consumption of the months of December, January, February, which are typically billed in Jan, Feb, Mar, not to exceed 12,000 gallons. The WQA will be adjusted each April or May.

Residential Wastewater Billing for New Residents

Monthly volumetric billing amount (gallons) to be based on the customer’s monthly metered water usage used for water billing, not to exceed 12,000 gallons until a WQA can be established.

Billing Adjustments

Water adjustments may be given for leaks, excluding irrigation leaks, for all customers. Residential customer sewer adjustments may be given only after evaluating the residential customer's billed consumption, determined in accordance with Ordinance 870-6.

Customer without metered water

Default billing amount (gallons) of 10,000.

Customer outside City Limits

All charges for water and sewer service are at a rate of 1 ½ times that existing in the City.

Sewer Use Credit Program

Application Fee	\$500.00
Monthly Administrative Charge	\$ 50.00
Annual Testing Fee	See Above

If repairs are needed, in addition to the testing fee, there will be charges for labor and parts, plus retesting fee of \$75.00

Accounts opened for the purpose of the sewer use credit for sub-metering will not be required to put down a deposit nor billed water or sewer rates.

Solid Waste & Recycling Services

FWS Residential Garbage Fee	\$18.26
95-Gallon Replacement Cart (trash or recycling)	\$55.00
<u>Additional 95-Gallon Trash Cart</u>	<u>\$10.65 per Month</u>
Additional 95-Gallon Recycling Cart	\$7.78 per Month
Residential Garbage Pink Tag Fee	\$0.65 per Tag
Unusual residential Garbage Accumulation Service	\$224.29 per Hour
Disposal Fee – Unusual Residential Garbage Accumulation	\$13.00 per Yard

FINANCE

NSF or Returned Check/Credit Card Fee	\$ 25.00
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ENGINEERING

Grading Permit	\$125.00
After Hours/Weekend Inspections	\$ 60.00/hr
Holiday Inspections	\$ 75.00/hr

PUBLIC WORKS

Water Tap Fee's

All taps include meter, cts, corporation, saddle, curb stop and meter box.

5/8" and 3/4" Short Tap	\$1,300
5/8" and 3/4" Long Tap	\$1,700
3/4" U-branch Assy w/2 nd 3/4 meter needed	\$800.00 + added cost if
1" Short Tap	\$1,400
1" Long Tap	\$1,700
2" Short Tap	\$3,200.00
2" Long Tap	\$3,400.00

Gravity Sewer Tap Fee's

4" Short Tap	\$1,100
4" Long Tap	\$1,500

Force Main Tap Fee's

2" Short Tap	\$1,400
2" Long Tap	\$1,800

Additional Cost if applicable

Restoration – Sod (Includes prep & install of 10' x 10' area of sod)	\$ 75.00
Restoration – Sidewalk & Sod (Includes prep & install of 4' wide x 6' long sidewalk and 10' x 10' area of sod)	\$ 285.00
Traffic Control (Rental cost of 3 water filled barriers or rental of 2 static message boards for 1 month)	\$ 225.00
Commercial Meter Deposit	\$ 100.00
Banner Deposit	\$ 50.00
Banner Installation Fee	\$400.00

CITY SECRETARY

Copy Charge: (pursuant to State law, including but not limited to and as may be amended from time to time by State Statute)

Paper	\$ 0.10
Oversize Paper	\$ 0.50
Diskette	\$ 1.00
Magnetic tape	Actual Cost
Data Cartridge	Actual Cost
Tape Cartridge	Actual Cost
Rewritable CD (CD-RW)	\$ 1.00
Non-rewritable CD (CD-R)	\$ 1.00
Digital video disc (DVD)	\$ 3.00
JAZ Drive	Actual Cost
Other electronic media	Actual Cost
VHS cassette	\$ 2.50
Audio cassette	\$ 1.00

Oversize paper copy	\$ 0.50
Specialty paper	Actual Cost
Labor charge	\$ 15.00
Overhead	20% of labor

Alcohol Beverage Permit:

BE - (Malt Beverage) Retail Dealer's On-Premises License	\$150.00
BQ -Wine & Malt Beverage Retailer's Off-Premises Permit	\$ 60.00
BF – Retail Dealer's Off Premises License	\$ 60.00
BG-Wine & Malt Beverage Retailers Permit	\$175.00
MB - Mixed Beverage Restaurant w/Food & Beverage Certification	\$750.00
BP –Brew Pub License	\$500.00
P –Package Store Permit	\$500.00
X Market Research Packager's Permit	\$300.00
G – Winery Permit	\$ 75.00

Peddlers Permit

Primary Permit Holder	\$ 75.00 max of 3 mo.
Assistant working under primary	\$ 5.00/mo. per assistant
Surety Bond (required)	\$1,000.00

ANIMAL SERVICES

1 st impound	\$ 30.00
2 nd impound	\$ 40.00
3 rd impound	\$ 50.00
Adoption unaltered	\$ 35.00
Transportation	\$ 5.00
Adoption altered with Rabies	\$ 90.00
Adoption altered w/out Rabies	\$ 75.00
Livestock impound per head	\$125.00
2 nd impound	\$150.00
3 rd impound	\$200.00
Quarantine impound	\$ 60.00
Daily board domestic	\$ 10.00 per day
Daily board livestock	\$ 30.00 per day
City License	
Altered one year	\$ 10.00
3-year	\$ 30.00
Un-altered one year	\$ 30.00
3-year	\$ 80.00
Replacement tag	\$ 5.00
Dangerous Dog registration	\$100.00
Disposal Domestic Animals	

Up to 25 lbs	\$ 30.00
26 lbs to 60 lbs	\$ 60.00
61 lbs and over	\$ 90.00
Large animal contract	\$ 375 200.00 and up
Euthanasia on demand	\$ 60.00
Surrender of owned pet	\$ 50.00
Cat carrier	\$ 5.00
Collar - nylon	\$ 3.00
Collar - leather	Cost + \$4.00
Micro-chip implant includes chippet registration	\$ 20.00 25.00

PARKS & RECREATION

Non-resident fees Programs and Leagues, Programs, Leagues and Events

<u>Program Fees:</u>		<u>Program Fees:</u>	
<u>Resident Fee</u>		<u>Non-Resident Fee</u>	
<u>Program cost less 20% discount Resident Fee</u>		<u>Program Cost Non-resident fee</u>	
<u>Cost less 20%-discount</u>		<u>Program Cost</u>	

* League and Events: Flat rate schedule; for league registration; no resident discounts apply.

Park & Pavilion Rentals

<u>Facility</u>	<u>Deposit</u>	<u>Half Day Resident</u>	<u>Half Day Non-Resident</u>	<u>Half Day Non-Profit</u>	<u>Full Day Resident</u>	<u>Full Day Non-Resident</u>	<u>Full Day Non-Profit</u>
<u>Centennial Park Pavilion</u>	<u>\$50</u>	<u>\$60</u>	<u>\$90</u>	<u>n/a</u>	<u>\$120</u>	<u>\$180</u>	<u>n/a</u>
<u>Southdown Park Pavilion</u>	<u>\$50</u>	<u>\$60</u>	<u>\$90</u>	<u>n/a</u>	<u>\$120</u>	<u>\$180</u>	<u>n/a</u>
<u>Southdown Park Stage & Lawn</u>	<u>\$140</u>	<u>\$180</u>	<u>\$270</u>	<u>\$90</u>	<u>\$360</u>	<u>\$540</u>	<u>\$180</u>
<u>Independence Park Large Pavilion</u>	<u>\$200</u>	<u>\$180</u>	<u>\$270</u>	<u>\$90</u>	<u>\$270</u>	<u>\$405</u>	<u>\$135</u>
<u>Independence Park Stage & Lawn</u>	<u>\$300</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>\$450</u>	<u>\$675</u>	<u>\$225</u>
<u>Independence Park Lawn A</u>	<u>\$50</u>	<u>\$60</u>	<u>\$90</u>	<u>\$30</u>	<u>\$90</u>	<u>\$135</u>	<u>\$45</u>
<u>Independence Park Lawn B</u>	<u>\$50</u>	<u>\$60</u>	<u>\$90</u>	<u>\$30</u>	<u>\$90</u>	<u>\$135</u>	<u>\$45</u>
<u>Independence Park Full Park*</u>	<u>\$500</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>\$1,200</u>	<u>\$1,800</u>	<u>\$600</u>
<u>Gazebo at City Hall</u>	<u>\$50</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>\$30</u>	<u>\$60</u>	<u>n/a</u>
<u>The Sports Complex at Shadow Creek Ranch Pavilion</u>	<u>\$50</u>	<u>\$60</u>	<u>\$90</u>	<u>n/a</u>	<u>\$120</u>	<u>\$180</u>	<u>n/a</u>

* Full Park only includes rentable amenities; park closure must be processed via special events permit application.

Park & Pavilion Administrative Fees:

Administrative Fee for Rental Cancellation: \$25

Park & Pavilion Rental – Special Events Fees:

<u>Service</u>	<u>Resident:</u>	<u>Non-Resident</u>
<u>Special Event Permit Application Fee</u>		<u>\$100</u>
<u>Independence Park Stage Custodial Fee:</u>		<u>\$100</u>
<u>Dedicated WiFi Connection Fee (Independence Park)</u>	<u>\$75 per event</u>	<u>\$150 per event</u>
<u>Dedicated High Power Fee (Independence Park)</u>	<u>\$300 per event</u>	<u>\$600 per event</u>
<u>Equipment Ceiling Rigging Fee (Independence Park)</u>	<u>\$25/attachment, per event</u>	<u>\$50/attachment, per event</u>

Dedicated Wi-Fi Connection fee applies to the use of a dedicated high-speed Wi-Fi Connection. Dedicated High-power fee applies to any event requiring use of high power (>120v) electrical Service.

Events that are open to the public and that include the sale of anything (e.g., ticket sales, merchandise, food and beverages, alcohol, etc.) will be charged the base area rental fee and 5% of net revenues.

West Pearland Community Center

<u>Facility</u>	<u>Deposit</u>	<u>Non-Profit</u>	<u>Resident</u>	<u>Non-Resident</u>
<u>Meeting Room</u>	<u>\$140</u>	<u>\$15/hour</u>	<u>\$60/hour</u>	<u>\$70/hour</u>
<u>Banquet Hall</u>	<u>\$140</u>	<u>\$60/hour</u>	<u>\$85/hour</u>	<u>\$95/hour</u>
<u>West Pearland Community Center Administrative Fees</u>				
<u>Administrative Fee for Rental Cancellation</u>	<u>\$25</u>			
<u>Indoor Facility Rental Cleaning</u>	<u>\$180</u>			
<u>Porter Fee for events over \$75 in attendance</u>	<u>\$17.25 per hour, each</u>			

Knapp Activity Center

<u>Facility Membership</u>			
<u>Resident</u>	<u>\$25/year</u>	<u>Non-Resident</u>	<u>\$50/year</u>
<u>Administrative Fees</u>			
<u>Transportation</u>	<u>\$2/roundtrip</u>		
<u>Trip</u>	<u>\$5/roundtrip</u>		

Delores Fenwick Nature Center

<u>Category</u>	<u>Non-Profit</u>	<u>Organization</u>
<u>Field Trip</u>	<u>\$8/guest</u>	<u>\$8/guest</u>
<u>Classroom Rental</u>	<u>\$25/hour</u>	<u>\$50/hour</u>
<u>Administrative Fees:</u>		

<u>Administrative Fee for Rental Cancellation</u>	<u>\$25</u>
<u>Indoor Facility Rental Cleaning Fee</u>	<u>\$180</u>

Miscellaneous branded merchandise will be sold in accordance with adopted cost-recovery model.

Pearland Recreation Center and Natatorium

<u>Facility Membership Fees:</u>				
<u>Initiation Fee, for all</u>				<u>\$32</u>
<u>Annual Membership with Contract</u>				
	<u>Category:</u>		<u>Resident</u>	<u>Non-Resident</u>
	<u>Adult</u>		<u>\$330</u>	<u>\$495</u>
	<u>Additional Person</u>		<u>\$165</u>	<u>\$247.50</u>
	<u>Active Adult</u>		<u>\$231</u>	<u>346.50</u>
	<u>Additional Active Adult</u>		<u>\$110</u>	<u>\$165</u>
	<u>Household</u>		<u>\$660</u>	<u>\$990</u>
	<u>Student</u>		<u>\$231</u>	<u>\$346.50</u>
<u>Natatorium Only</u>				
	<u>Individual</u>		<u>\$220</u>	<u>\$330</u>
	<u>Household</u>		<u>\$440</u>	<u>\$660</u>
<u>Monthly Membership without Contract</u>				
	<u>Category:</u>		<u>Resident</u>	<u>Non-Resident</u>
	<u>Adult</u>		<u>\$35.20</u>	<u>\$52.80</u>
	<u>Additional Person</u>		<u>\$17.60</u>	<u>\$26.40</u>
	<u>Active Adult</u>		<u>\$24.20</u>	<u>\$36.50</u>
	<u>Additional Active Adult</u>		<u>\$12.10</u>	<u>\$18.70</u>
	<u>Household</u>		<u>\$69.30</u>	<u>\$104.50</u>
	<u>Student</u>		<u>\$24.20</u>	<u>\$36.50</u>
<u>Natatorium Only</u>				
	<u>Individual</u>		<u>\$23.10</u>	<u>\$35.20</u>
	<u>Household</u>		<u>\$46.20</u>	<u>\$69.30</u>

* Non-Resident Fee = resident rate + 50%

**Monthly Fee = annual divided by 12 + 50%

Recreation Center and Natatorium Membership includes facilities, drop-in childcare, basic health and fitness classes.

Natatorium Only membership includes access to the natatorium only.

Trial Memberships (One Time Per Individual)

\$30 for 30 Days

\$7 for 7 days

Group Exercise Punch Pass

20 punches for \$50

Day Passes

Ages 18+ \$8

12-17 years \$5

3-11 years \$3

Family \$18

ChildCare \$5

Definitions:

Individual: 12-59 years old

Student: 12-24 enrolled as student. If over 18, must provide student ID

Active Adult: 60+ years

Household: Up to five people residing in the same home

Additional Person: addition to an existing membership/fee. Must reside in same home as primary

Child: 3-11 years

Family: up to 2 adults and 3 children

Pearland Recreation Center & Natatorium Rentable Spaces

<u>Facility Space</u>	<u>Deposit</u>	<u>Non-Profit</u>	<u>Member</u>	<u>Resident Non-Member</u>	<u>Non-Resident Non-Member</u>
<u>Entire Facility</u>	<u>25% of rental Cost</u>	<u>\$225/hour</u>	<u>\$450/hour</u>	<u>\$675/hour</u>	<u>\$900/hour</u>
<u>One Full Court</u>					
<u>Hourly</u>	<u>\$140, or up to 25% of rental cost</u>	<u>\$40/hour</u>	<u>\$80/hour</u>	<u>\$120/hour</u>	<u>\$160/hour</u>
<u>Daily</u>	<u>\$140, or up to 25% of rental cost</u>	<u>\$400/day</u>	<u>\$800/day</u>	<u>\$1,200/day</u>	<u>\$1,600/day</u>
<u>Entire Gym</u>					
<u>Hourly</u>	<u>\$140, or up to 25% of rental cost</u>	<u>\$80/hour</u>	<u>\$160/hour</u>	<u>\$240/hour</u>	<u>\$320/hour</u>
<u>Daily</u>	<u>\$140, or up to 25% of rental cost</u>	<u>\$800/day</u>	<u>\$1,600/day</u>	<u>\$2,400/day</u>	<u>\$3,200/day</u>
<u>One MultiPurpose/Activity Room</u>	<u>\$140, or up to 25% of rental cost</u>	<u>\$33/hour</u>	<u>\$65/hour</u>	<u>\$98/hour</u>	<u>\$130/hour</u>
<u>Entire MutiPurpose/Activity Room</u>	<u>\$140, or up to 25% of rental cost</u>	<u>\$65/hour</u>	<u>\$130/hour</u>	<u>\$195/hr</u>	<u>\$260/hour</u>
<u>Zone Meeting Room – meetings only unless rented in a Party Package.</u>	<u>\$140, or up to 25% of rental cost</u>	<u>\$15/hour</u>	<u>\$30/hour</u>	<u>\$30/hour</u>	<u>\$30/hour</u>

*Day = 12 hours

<u>Natatorium</u>	<u>Deposit</u>	<u>Non-Profit</u>	<u>Member</u>	<u>Resident Non-Member</u>	<u>Non- Resident Non-Member</u>
<u>Entire Natatorium (4-hour minimum)</u>	<u>25%</u>	<u>\$100/hour</u>	<u>n/a</u>	<u>\$150/hour</u>	<u>\$200/hour</u>

<u>Meet Room (3-hour minimum)</u>	<u>25%</u>	<u>\$20/hour</u>	<u>\$30/hour</u>	<u>\$45/hour</u>	<u>\$60/hour</u>
<u>Patio (3 hours minimum)</u>	<u>25%</u>	<u>\$20/hour</u>	<u>\$30/hour</u>	<u>\$45/hour</u>	<u>\$60/hour</u>
<u>Activity Pool (5 hour minimum)</u>	<u>25%</u>	<u>\$30/hour</u>	<u>\$40/hour</u>	<u>\$60/hour</u>	<u>\$80/hour</u>
<u>1-Time Events</u>					
<u>50 Meter Pool (4-hour minimum)</u>	<u>25%</u>	<u>\$55/hour</u>	<u>n/a</u>	<u>\$75/hour</u>	<u>\$110/hour</u>
<u>25 Yard Cross (4-hour minimum)</u>	<u>25%</u>	<u>\$25/hour</u>	<u>n/a</u>	<u>\$35/hour</u>	<u>\$50/hour</u>
<u>25 Meter Course (4 hour minimum)</u>	<u>25%</u>	<u>\$30/hour</u>	<u>n/a</u>	<u>\$45/hour</u>	<u>\$60/hour</u>
<u>Diving Well (4-hour minimum)</u>	<u>25%</u>	<u>\$25/hour</u>	<u>n/a</u>	<u>\$35/hour</u>	<u>\$50/hour</u>
<u>1 Tank Water Polo (4 hour minimum)</u>	<u>25%</u>	<u>\$25/hour</u>	<u>n/a</u>	<u>\$35/hour</u>	<u>\$50/hour</u>
<u>2-3 Tank Water Polo (4 hour minimum)</u>	<u>25%</u>	<u>\$55/hour</u>	<u>n/a</u>	<u>\$75/hour</u>	<u>\$110/hour</u>
<u>Long Term Rentals – Charges per Lane</u>					
<u>Activity Pool</u>	<u>25%</u>	<u>\$4/hour</u>	<u>n/a</u>	<u>\$6/hour</u>	<u>\$8/hour</u>
<u>50 Meter Pool</u>	<u>25%</u>	<u>\$7/hour</u>	<u>n/a</u>	<u>\$10/hour</u>	<u>\$14/hour</u>
<u>25 Yard Cross</u>	<u>25%</u>	<u>\$2.50/hour</u>	<u>n/a</u>	<u>\$3.50/hour</u>	<u>\$5/hour</u>
<u>25 Meter Course</u>	<u>25%</u>	<u>\$3.75/hour</u>	<u>n/a</u>	<u>\$4.50/hour</u>	<u>\$6/hour</u>
<u>Diving Well</u>	<u>25%</u>	<u>\$25/hour</u>	<u>n/a</u>	<u>\$35/hour</u>	<u>\$50/hour</u>
<u>1 Tank Water Polo</u>	<u>25%</u>	<u>\$25/hour</u>	<u>n/a</u>	<u>\$35/hour</u>	<u>\$50/hour</u>
<u>2-3 Tank Water Polo</u>	<u>25%</u>	<u>\$56/hour</u>	<u>n/a</u>	<u>\$80/hour</u>	<u>\$112/hour</u>

Party Packages Rates – 2 Hour Party Packages

	<u>Deposit</u>	<u>1-10 Guests</u>	<u>11-20 Guests</u>	<u>21-30 Guests</u>	<u>31-40 Guests</u>
<u>Resident Rate</u>	<u>\$140</u>	<u>\$112</u>	<u>\$152</u>	<u>\$192</u>	<u>\$232</u>
<u>Non-Resident Rate</u>	<u>\$140</u>	<u>\$142</u>	<u>\$182</u>	<u>\$222</u>	<u>\$272</u>

Administrative Fees:

<u>Covering</u>	<u>\$150/Court</u>
<u>Indoor Facility Rental Cleaning Fee</u>	<u>\$180</u>
<u>Administrative Fee for Rental Cancellation</u>	<u>\$25</u>
<u>Set Up Fee – Natatorium Pool Configuration</u>	<u>\$300/configuration</u>
<u>Set Up Fee – Natatorium Timing System</u>	<u>\$200</u>
<u>Additional Fees:</u>	<u>Other fees may apply, inquire with department for other add-on options.</u>

Recreation Center & Natatorium Rental Staffing

<u>Number of Participants</u>	<u>Custodial Staff</u>	<u>Natatorium Event Staff</u>	<u>Additional Lifeguards/Staff Supervision – After Hours</u>
<u><75</u>	<u>n/a</u>	<u>50 per day</u>	<u>\$15 per Lifeguard or Facility Attendant</u>

<u>75-200</u>	<u>1 porter @17.25/hour ea</u>	<u>50 per day</u>	<u>\$15 per Lifeguard or Facility Attendant</u>
<u>201-500</u>	<u>1-2 porters @17.25/hour ea</u>	<u>100 per day</u>	<u>\$15 per Lifeguard or Facility Attendant</u>
<u>501-1000</u>	<u>2 porters @17.25/hour ea</u>	<u>\$150 + additional fees listed below</u>	<u>\$15 per Lifeguard or Facility Attendant</u>
<u>>1000</u>	<u>2-3 porters @17.25/hour ea</u>	<u>\$200 + additional fees listed below</u>	<u>\$15 per Lifeguard or Facility Attendant</u>

*Parking Lot Attendants: 2 attendants are required for all events anticipated 500+ in attendance. Rate is \$15/hour per attendant.

*Heavy Clean/Restoration Fee: For large rentals/meets anticipated 500+ in attendance, \$250/per day.

*Natatorium Events anticipated 500+ in attendance will incur additional Aquatic Supervision CPO/AFO fee \$35/hour

Athletic Field Usage Fees

<u>Recognized Sports Association</u>			
<u>Deposit</u>	<u>Player Fee</u>	<u>Competitive Play Fee</u>	<u>Utility Fee</u>
<u>\$500/season</u>	<u>\$10/Resident Per Season</u>	<u>\$20/Resident Per Season</u>	<u>\$150/month</u>
	<u>\$20/Non-Resident Per Season</u>	<u>\$30/Non-Resident Per Season</u>	<u>\$150/month</u>

Field Usage – Practices

	<u>Resident</u>	<u>Non-Resident</u>	
<u>Practices Grass</u>	<u>\$15/hour</u>	<u>\$25/hour</u>	<u>Plus \$10/hour for Lights</u>
<u>Practices Turf</u>	<u>\$30/hour</u>	<u>\$50/hour</u>	<u>Plus \$10/hour for Lights</u>

Field Usage – Games

	<u>Resident</u>	<u>Non-Resident</u>	
<u>Games Grass</u>	<u>\$20/hour</u>	<u>\$30/hour</u>	<u>Plus \$10/hour for Lights</u>
<u>Games Turf</u>	<u>\$40/hour</u>	<u>\$60/hour</u>	<u>Plus \$10/hour for Lights</u>

Tournaments

	<u>Hourly</u>	<u>Per Day</u>	
<u>Field Level 1</u>	<u>\$25/hour</u>	<u>\$200/field</u>	<u>Plus \$10/hour for Lights</u>
<u>Field Level 2</u>	<u>\$20/hour</u>	<u>\$150/field</u>	<u>Plus \$10/hour for Lights</u>

*** Lights are non-negotiable and in one-hour increments. Tournament director must turn in tournament schedule one week prior to tournament start date.

Light schedule is as follows:

Daylight Savings - lights are turned on at 5 p.m.

Non-Daylight Savings - lights are turned on at 7 p.m.

Other Fees:

Miracle Field Rental

Miracle Field Rental *Specialized Groups Only \$200 per field, per day

Field Set-Up Fees

Specialized Field Preparation \$40 per field

One Time Basic Field Lining and Dirt Work \$10 per field

Staffing Fees

Dedicated On-Site Athletic Maintenance Staff \$25/hour per person

Non-resident fee for Senior Center	\$ 50.00 per year
Resident fee for Senior Center	\$ 25.00 per year
Transportation fees for the Melvin Knapp Senior Center (Specialty Trip)	\$ 2.00 round trip In City
	\$ 5.00 round trip Outside City
Special Event Permit Fee	\$ \$100.00

Deposits

Centennial Park Pavilions	\$ 50.00
Southdown Park Pavilion	\$ 50.00
Southdown Stage and Lawn	\$140.00
Independence Park Large Pavilion	\$200.00
Independence Park Stage and Lawn	\$300.00
Independence Park Lawn A	\$ 50.00
Independence Park Lawn B	\$ 50.00
Independence Park Full Park*	\$500.00
Independence Park Swimming Pool	\$100.00
Gazebo at City Hall	\$ 50.00
Westside Event Center Meeting Room	\$140.00
Westside Event Center Banquet Hall	\$140.00

*Full Park only includes rentable amenities; park closure requests must be processed via special event permits.

Indoor rental cleaning Fee	\$180.00
Administrative fee for rental cancellations	\$ 25.00

Rental Fees

Outdoor

Facility	1/2 Day			Full Day		
	Resident	Non-Resident	Non-Profit	Resident	Non-Resident	Non-Profit
Centennial Park Pavilion	\$60.00	\$90.00		\$120.00	\$180.00	
Southdown Park Pavilion	\$60.00	\$90.00		\$120.00	\$180.00	
Southdown Park Stage & Lawn	\$180.00	\$270.00	\$90	\$360.00	\$540.00	\$180.00

Independence Park Large Pavilion	\$180.00	\$270.00	\$90	\$270.00	\$405.00	\$135
Independence Park Stage & Lawn	N/A	N/A	N/A	\$450.00	\$675.00	\$225
Independence Park Lawn A	\$60.00	\$90.00	\$30.00	\$90.00	\$135.00	\$45.00
Independence Park Lawn B	\$60.00	\$90.00	\$30.00	\$90.00	\$135.00	\$45.00
Independence Park Full Park*	N/A	N/A	N/A	\$1,200.00	\$1,800.00	\$600.00
Gazebo at City Hall				\$30.00	\$60.00	

*Full Park only includes rentable amenities; park closure requests must be processed via special events permit.

Events that are open to the public and that include the sale of anything (e.g., ticket sales, merchandise, food and beverages, alcohol, etc.) will be charged the base area rental fee and 5% of net revenues.

Indoor

<i>Facility</i>	<i>Non-profit</i>	<i>Resident</i>	<i>Non-Resident</i>
Westside Event Center Meeting Room	\$15.00/hr	\$60.00/hr	\$70.00/hr
Westside Event Center Banquet Hall	\$60.00/hr	\$85.00/hr	\$95.00/hr

Athletic Field Usage Fees

Recognized Sports Associations		
Deposit	Player Fee	Utility Fee
\$500.00 per Season	\$10.00 Res/\$20.00 Non-Res	\$150.00 per Month
Practices		
Resident	Non-Resident	
\$15.00/hour	\$25.00/hour	
plus \$10.00/hour for lights	plus \$10.00/hour for lights	
Games		

Resident	Non-Resident	
\$20.00/hour	\$30.00/hour	
plus \$10.00/hour for lights	plus \$10.00/hour for lights	
Price includes initial paint & dirt work		
Tournaments		
Resident	Non-Resident	
\$20.00/hour	\$30.00/hour	
plus \$10.00/hour for lights	plus \$10.00/hour for lights	
plus \$10.00/field for paint & dirt work	plus \$10.00/field for paint & dirt work	
Light schedule is as follows:		
*** Lights are non-negotiable and in one hour increments. Tournament director must turn in tournament schedule one week prior to tournament start date.		
Daylight Savings – lights are turned on at 5 p.m.		
Non-Daylight Savings – lights are turned on at 7 p.m.		

Recreation Center and Natatorium

Initiation Fee, for all _____ \$ 32.00

Annual Membership with Contract		
Category	Resident	Non-Resident*
Student	\$231.00	\$346.50
Adult	\$330.00	\$495.00
Additional Person	\$165.00	\$247.50
Active Adult	\$231.00	\$346.50
Additional Active Adult	\$110.00	\$165.00
Household	\$660.00	\$990.00
Natatorium Only		
Individual	\$220.00	\$330.00
Household	\$440.00	\$660.00

* Non-Resident Fee = resident rate + 50%

Monthly Membership without Contract		
Category	Resident	Non-Resident*
Student	\$24.20	\$36.50
Adult	\$35.20	\$52.80

Additional Person	\$17.60	\$26.40
Active Adult	\$24.20	\$36.50
Additional Active Adult	\$12.10	\$18.70
Household	\$69.30	\$104.50
Natatorium Only		
Individual	\$23.10	\$35.20
Household	\$46.20	\$69.30

* Non-Resident Fee = resident rate + 50%

**Monthly Fee = annual divided by 12 + 50%

Recreation Center and Natatorium Membership includes facilities, drop-in child care, basic health and fitness classes.

Natatorium Only membership includes access to the natatorium only.

Trial Membership (one time per individual)	\$ 30.00 for 30 days
7 for 7 Trial	\$ 7.00 for 7 days
Locker Rentals (maximum rentals – 10 lockers in each locker room)	
Annual	\$100.00
Monthly	\$ 10.00
Group Exercise Punch Card (20 punches)	\$ 50.00

Daily Fees

18+ years of age	\$ 8.00
12 – 17 years of age	\$ 5.00
3 – 11 years of age	\$ 3.00
Family	\$ 18.00
Child Care	\$ 5.00

Definitions

- Individual — 12-59 years old
- Student — 12-24 enrolled as a student. Over 18 must provide Student ID.
- Active Adult — 60+ years old
- Household — Up to 5 people residing in the same home
- Additional Person — addition to an existing membership/fee. Must reside in the same house as primary
- Child — 3-11 years old
- Family — Up to 2 adults and 3 children.

Recreation Center Rental Rates

	Non-Profit	Member	Resident Non-Member	Non-Resident Non-Member	
-					
Entire Facility	\$225.00/hour	\$450.00/hour	\$675.00/hour	\$900.00/hour	
One Full Court	-	-	-	-	-
Hourly	\$40.00/hour	\$80.00/hour	\$120.00/hour	\$160.00/hour	

Daily	\$400.00/day	\$800.00/day	\$1,200.00/day	\$1,600.00/day	
Entire Gym	-	-	-	-	-
Hourly	\$80.00/hour	\$160.00/hour	\$240.00/hour	\$320.00/hour	
Daily	\$800.00/day	\$1,600.00/day	\$2,400.00/day	\$3,200.00/day	
One Multipurpose/ Activity Room	\$33.00/hour	\$65.00/hour	\$98.00/hour	\$130.00/hour	
Entire Multipurpose/ Activity Room	\$65.00/hour	\$130.00/hour	\$195.00/hour	\$260.00/hour	
Zone Meeting Room	\$15.00/hour	\$30.00/hour	\$30.00/hour	\$30.00/hour	

Kidz Korner, The Zone, Gymnasium, Multipurpose Room, Track, Activity Room, Racquetball Courts, 2nd floor café area.

*Day = 12 hours

**Non-athletic events in the gymnasium will result in the following fees:

***Deposits—\$140.00 for multipurpose rental space or 25% for party package or recreation space.

Floor covering _____ \$150.00.00/per court

Party Package Rates

	1—10 Guests	11—20 Guests	21—30 Guests	31—40 Guests
Resident Rate	\$112.00	\$152.00	\$192.00	\$232.00
Non-Resident Rate	\$142.00	\$182.00	\$222.00	\$272.00

Security

Number Participants	COP Security Fee (paid directly to officer at beginning of event)	COP Custodial Fee	Event Staff
<75	1 @ \$30.00/hour when admission charged	\$100.00/day	\$50.00
75—200	1 @ \$30.00/hour when admission charged	\$200.00/day	\$50.00
251—500	2 @ \$30.00/hour	\$350.00/day	\$100.00
501—1,000	2 @ \$30.00/hour	\$450.00/day	\$150.00
>1,000	2 @ \$30.00/hour	\$600.00/day	\$200.00
COP P & R Aquatics Supervision (CPO/AFO) Fee (500 + events only)			\$35/hour
Additional Lifeguard Supervision			\$10 per hour per Lifeguard
Day Timing System (one system) (If operator is included then additional staff charges will apply)			\$200.00/day
Events Requiring 50-meter configuration will require an additional set-up fee			\$300.00

Special Note: 2 parking lot attendants are required for all events with an anticipated 500+ total attendance. .Parking lot attendants are \$15.00 an hour and this fee will be assessed with other rental fees.

* Custodial fee includes the additional cleaning supplies and inventory to support the rental as well as any staff needed to manage the cleaning of restrooms, trash, stands, etc.

**For large rental/meets (over 500+) an additional "Extra Heavy Cleanup/Restoration Fee" of \$250.00 per day will be assessed.

Delores Fenwick Nature Center Fee Schedule		
Category	Non-Profit	Organization
Field Trip	\$8.00/guest	\$8.00/guest
Classroom Rental	\$25.00/hr	\$50.00/hr
Miscellaneous branded merchandise will be sold in accordance to the adopted cost-recovery model.		

Dedicated WiFi Connection Fee

This fee applies to the use of a dedicated high-speed WiFi connection.

Location	Resident	Non-Resident
Independence Park	\$75 per event	\$150 per event

Dedicated High Power Fee

This fee applies to the use of any event requiring high-power (>120V) electrical service

Location	Resident	Non-Resident
Independence Park	\$300 per event	\$600 per event

Equipment Ceiling Rigging Fee

Location	Resident	Non-Resident
Independence Park	\$25 per attachment per event	\$50 per attachment per event

Health

Fees for Health Certificates and Re-inspection on Food Related Establishments

	Full Service	Limited Preparation
1 - 4 employees	\$150.00	\$125.00
5 - 9 employees	\$200.00	\$150.00
10 - 25 employees	\$350.00	\$200.00
26 - 50 employees	\$500.00	\$225.00
51 - 100 employees	\$600.00	\$250.00
101 or more employees	\$750.00	\$250.00

Foster homes	\$50.00
Prepackaged Only	\$150.00
Mobile Units	\$225.00
Additional units	\$225.00
Produce Vendor	\$100.00
Schools / Daycares	\$125.00
Temporary fees for Special Events	\$50.00
Pre-opening inspection fee	\$100.00

Re-inspection Fee for failing initial inspection	\$75.00
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City of Pearland

Development Fee Schedule

Effective October 1, 2022

Table of Contents

Exhibit A – Planning Fee Schedule

- I. Zoning Change and Conditional Use Permit Request
- II. Platting Fees
- III. P&Z Subdivision Variance
- IV. Zoning Board of Adjustments
- V. Zoning Verification Letter

Exhibit B – Public Works and Engineering Fee Schedule

- I. Water & Sewer Impact Fees
- II. Water & Sewer Pro-Rata Fees
- III. Water & Sewer Tap Fees
- IV. Pearland Parkway Street Light Charge
- V. Street Light Operation and Maintenance Escrow
- VI. Inspection of New Subdivision Construction Fees
- VII. Traffic Impact Analysis/Thoroughfare Amendment Review
- VIII. Variance Application Fee
- IX. In Lieu of Sidewalk Fee
- X. Consent to Encroach into Right of Way and Utility Easement

Exhibit C – Construction Permit Fee Schedule

- I. Building Permit Fees
- II. Electrical Permit Fees
- III. Mechanical Permit Fees
- IV. Miscellaneous Permit Fees
- V. Other Fees
- VI. Plumbing Permit Fees

Exhibit D – Fire Department Fee Schedule

- I. Building Permit Fees
- II. Other Fees

EXHIBIT A
PLANNING FEE SCHEDULE

I. Zoning and Conditional Use Permit Applications

\$150.00 processing fee, plus the following applicable fees:

A. 0 to less than 5 acres:

1. \$850 plus \$25 per each type of zoning requested on a tract of land; or
2. \$1,650 if Planned Unit Development

B. 5 to less than 25 acres:

1. \$850 plus \$25 per each type of zoning requested on a tract of land; or
2. \$1,850 if Planned Development

C. 25 to less than 50 acres:

1. \$875 plus \$25 per each type of zoning requested on a tract of land; or
2. \$2,250 if Planned Unit Development

D. 50 to less than 75 acres:

1. \$900 plus \$25 per each type of zoning requested on a tract of land; or
2. \$2,850 if Planned Unit Development

E. 75 to less than 100 acres:

1. \$925 plus \$25 per each type of zoning requested on a tract of land; or
2. \$3,650 if Planned Unit Development

F. 100 acres and over:

1. \$950 plus \$25 per each type of zoning requested on a tract of land; or
2. \$4,450 if Planned Unit Development

G. Required Notifications

1. Legal Notice, per each \$50.00
2. Public hearing notices, mailouts \$ 1.00 per letter

II. Platting Fee Schedule

A. Preliminary Subdivision/Development Plats:

1. \$150 processing fee, and
2. \$850 filing fee, plus the platting fee, as follows:
 - a. For residential purposes or dwelling units where lots are not designated on the plat, \$8.00 per designated lot, tract, or building site
 - b. For tracts, blocks, or areas not divided into lots and to be used for commercial, industrial, multiple dwellings, or unrestricted uses, \$30.00 per acre or any fraction thereof.

B. Final Subdivision/Development Plats:

1. \$150 processing fee, and
2. \$850 filing fee, plus the platting fee, as follows:
 - a. For residential purposes or dwelling units where lots are not designated on the plat, \$8.00 per designated lot, tract, or building site.
 - b. For tracts, blocks, or areas not divided into lots and to be used for commercial, industrial, multiple dwellings, or unrestricted uses, \$30.00 per acre or any fraction thereof.

C. Vacation of Subdivisions: \$600.00 per acre (gross area of whole tract) or any fraction thereof.

D. Extension of Approval: \$150.00 filing fee.

E. Minor Plat:

1. \$150 processing fee, and
2. \$850 filing fee, plus the platting fee as follows:
 - a) For residential purposes or dwelling units where lots are not designated on the plat, \$6.00 per designated lot, tract, or building site.
 - b) For tracts, blocks or areas not divided into lots and to be used for commercial, industrial, multiple dwellings, or unrestricted uses, \$30.00 per acre or any fraction thereof.

F. Minor Plat: (one lot with existing home or business): \$150.00 filing fee.

G. Amending Plat:

1. \$150 processing fee, and \$450 filing fee, plus \$6.00 per lot increase {No lot increase greater than six (6)}.
2. For tracts, blocks, or areas not divided into lots and to be used for commercial, industrial, multiple dwellings, or unrestricted uses, \$30.00 per acre or any fraction thereof.

H. Re-plat:

1. Residential: \$150 processing fee, and a \$450 filing fee, plus 6.00 per lot increase.
2. Commercial: Fee amount: \$150 processing fee, and \$450 filing fee. For tracts, locks, or areas not divided into lots and to be used for commercial, industrial, multiple dwellings, or unrestricted uses, and additional \$30.00 per acre or any fraction thereof.

I. Master Plat

1. \$150 processing fee, and \$450 filing fee, plus
2. The platting fee, as follows:
 - a) For residential purposes or dwelling units where lots are not designated on the plat, \$6.00 per designated lot, tract, or building site.
 - b) For tracts, blocks, or areas not divided into lots and to be used for commercial, industrial, multiple dwellings, or unrestricted uses, \$30.00 per acre or any fraction thereof.

J. Recheck of Plats and Associated Construction Drawings:

1. \$200.00
2. Payment deadline: Due upon or before resubmission of corrected plat or drawing

K. Second Submittal Fee: \$200.00

L. Dedication Requirements for Neighborhood Parks in the City of Pearland

1. Land Requirements: Based on the 2013 population of 100,065 residents, the current level of service is one (1) acre per 323 people
2. 2.90 Persons per Household (PPH) for Single Family and 2.13 PPH for Multi-Family based on Census information for owner and renter-occupied units.

Single Family

Multi-Family

323 people/2.90 PPH = 111DUs

23 people/2.90 PPH = 151 DUs

Dedication Requirements:

Dedication Requirement:

1 Acre per 111 DUs

1 Acre per 151 DUs

M. Fee in Lieu of Land for Neighborhood Parks: (assumes 1 acre costs \$136,000 to purchase)

1. Single Family: $\$136,000/111 \text{ DUs} = \$1,225 \text{ per DU}$
2. Multi-Family $\$136,000/151 \text{ DUs} = \900 per DU
3. Park Development Fee: The cost of improvements in an average park in Pearland is \$630,520. One park serves 6,254 people based on total city population of 100,065 being served by 16 parks (count includes 10 neighborhood parks, 4 community parks, a nature trail, and a connectivity trail system as a singular unit). Average cost is estimated to be \$100.82 per person ($\$630,520/6,254$) to develop a typical park.

Single Family

Multi-Family

$\$100.82 \times 2.80 \text{ PPH} = \292.378 per DU

$\$100.82 \times 2.13 = \214.75 per DU

Total Park Fee

Single Family

Multi-Family

$\$292 + \$1,225 + \$1,517 \text{ per DU}$

$\$214 + \$900 = \$1,114 \text{ per DU}$

N. Cluster Plans

1.	0 to less than 5 acres	\$1,800
2.	5 to less than 25 acres	\$2,000
3.	25 to less than 50 acres	\$2,400
4.	50 to less than 75 acres	\$3,000
5.	75 to less than 100 acres	\$3,800
6.	100 acres and over	\$4,600

III. P & Z Subdivision Variance

A. \$150 processing, plus a \$250 filing fee

IV. Zoning Board of Adjustments

A. Applications for Variance, Special Exceptions, etc.

1. Residential: \$150 processing fee, plus a \$350 filing fee
2. Commercial: \$150 processing fee, plus a \$350 filing fee

B. Required Notifications

1. Legal Notice, per each \$50.00
2. Public hearing notices, mailouts \$ 1.00 per letter

V. Zoning Verification Letters (Staff Drafted)

A. Residential: \$25.00

B. Commercial: \$35.00

VI. Rescheduling

A. Rescheduling of an item posted for Board/Commission/Council consideration
\$ 150.00

EXHIBIT B
ENGINEERING & PUBLIC WORKS FEE SCHEDULE

I. WATER & SEWER IMPACT FEE SCHEDULE

A. Fee Amount: Based on most current applicable impact fee study at the time of platting.

B. Payment Deadline:

1. Existing building:

a) Payment due before connection, or

b) Paid via 36 month payment plan with interest, subject to City Manager's approval.

2. New building: Due before issuance of building permit.

II. WATER & SEWER PRO-RATA FEE (LIMITED AREA):

A. Fee Amount:

1. Park Street between Walnut and Pear Streets:

	Lots 1-23 of Block 25	Lots 26-44 of Block 26
Water	\$354.29 per 25' (\$14.17 per linear foot)	\$354.29 per 25' Lot (\$14.17 per linear foot)
Sewer	\$537.83 per 25' Lot (\$21.51 per linear foot)	

2. Pearland Parkway between Barry Rose Road and Mary's Creek:

Water - 96.9 acres at \$776.00 per acre

Sewer - 360.2 acres at \$584.33 per acre

3. FM 518 at FM 1128 west of Reid Boulevard:

<u>North Side of FM 518</u>	<u>South Side of FM 518</u>
Sewer - \$44.60 per linear foot	\$53.91 per linear foot

4. Service Area 1 (South of Beltway 8, North of Clear Creek, West of State Highway 288, and East of FM 521):

Water – 1,638 acres at \$41.00 per acre

Sewer – 1,638 acres at \$15.00 per acre

5. Service Area 2 (South of Broadway Street, North of County 59, East of County Road 48, and West of State Highway 288):

Water – 521 acres at \$74.00 per acre

Sewer – 2,221 acres at \$33.00 per acre

B. Payment Deadline:

1. If platting, before approval of final plat.
2. If not platting, before issuance of building permit.

III. WATER AND/OR SEWER TAP FEE

A. Fee Amount: Actual cost, not less than \$250.00

B. Payment Deadline:

1. If at existing building, before connection.
2. If at new building, before issuance of building permit.

IV. PEARLAND PARKWAY STREET LIGHT CHARGE:

A. Fee Amount: \$1,200.00 per pole.

B. Payment Deadline:

1. If platting, before subdivision acceptance.
2. If not platting, before issuance of certificate of occupancy.

V. STREET LIGHT OPERATION AND MAINTENANCE ESCROW (TWO YEARS):

A. Fee Amount: \$16.00 - \$25.00 per light per month (minimum = \$384.00 per light).

B. Payment Deadline:

1. If platting, before subdivision acceptance.
2. If not platting, before issuance of certificate of occupancy.

VI. INSPECTION FEES FOR NEW SUBDIVISION CONSTRUCTION:

A. Fee Amount: One percent (1%) of direct construction cost, not including engineering, survey, testing, and contingencies.

B. Payment Deadline: payable prior to approval of the construction plans.

C. Construction Inspection Fees:

- 1. After hours and weekends: \$60.00 per hour
- 2. Holidays: \$75.00 per hour

VII. TRAFFIC IMPACT ANALYSIS / THOROUGHFARE AMENDMENT REVIEW FEE

A. Fee amount: \$750.00

B. Payment Deadline:

1. Development within City Limits:

a) If platting, before issuance of final permit.

b) If not platting, before issuance of building permit.

2. Development in ETJ: Due before approval of final plat.

VIII. VARIANCE APPLICATION FEE

A. Fee Amount: \$250.00

B. Payment Deadline: Due at time of application.

IX. SIDEWALK FEE (IN LIEU OF)

A. Fee Amount: The cost per square foot is \$7.00 and changes to reflect the city current contract price at any given tie.

B. Due before approval of final plat or before Certificate of Occupancy.

X. CONSENT TO ENCROACH

A. City Utility Easement: \$250.00

EXHIBIT C

CONSTRUCTION PERMIT FEE SCHEDULE

I. BUILDING PERMIT FEE SCHEDULE

A. Commercial Building Permits

1. Civil site work:

\$16.50 for first \$1,000.00 of valuation plus \$5.50 for each \$1,000.00 of valuation or fraction thereof thereafter. A valuation of \$60.00 per square foot will be used as the minimum valuation for the proposed work.

2. New building, addition and swimming pool permit:

\$16.50 for first \$1,000.00 of valuation plus \$5.50 for each \$1,000.00 of valuation or fraction thereof thereafter. A valuation of \$100.00 per square foot will be used as the minimum valuation for the proposed work.

3. Alteration and remodel permits:

a) Without reconfiguration of space: \$16.50 for first \$1,000.00 of valuation plus \$5.50 for each \$1,000.00 of valuation or fraction thereof thereafter. A valuation of \$30.00 per square foot of work area will be used as the minimum valuation for the proposed work.

b) With reconfiguration of space: \$16.50 for first \$1,000.00 of valuation plus \$5.50 for each \$1,000.00 of valuation or fraction thereof thereafter. A valuation of \$60.00 per square foot of work area will be used as the minimum valuation for the proposed work.

4. Commercial accessory structure

a) Minor (Requiring two inspections or less): \$120.00

b) Major (Requiring three inspections or more): \$180.00

5. Sign fence, and miscellaneous building permits:

\$16.50 for first \$1,000.00 of valuation plus \$5.50 for each \$1,000.00 of valuation or fraction thereof thereafter.

B. Residential Building Permits

1. New one and two family dwellings, townhomes and additions: \$0.41 per square foot

2. Alteration and remodel:

a) Without reconfiguration of space: \$120.00

b) With reconfiguration of space: \$180.00

3. Manufactured home placement: \$180.00
4. Residential accessory structure:
 - a) Minor (Requiring one inspection): \$60.00
 - b) Major (Requiring two inspections or more): \$120.00
5. Swimming pool: \$350.00
6. Residential miscellaneous permit: \$60.00

II. ELECTRICAL PERMIT FEE SCHEDULE

A. Commercial Electrical Permits

1. New, addition, remodel/alteration and accessory structure:
 - a) \$1.00 to \$2,000.00 of valuation: \$50.00
 - b) \$2,000.01 to \$50,000.00 of valuation: \$50.00 for the first \$2000.00 of valuation plus \$2.25 for each additional \$1,000.00 of valuation or fraction thereof.
 - c) \$50,000.01 to \$500,000.00 of valuation: \$158.00 for the first \$50,000.00 of valuation plus \$2.75 for each additional \$1,000.00 of valuation or fraction thereof.
 - d) \$500,000.01 and greater in valuation: \$1,395.50 for the first \$500,000.00 of valuation plus \$3.25 for each additional \$1,000.00 of valuation or fraction thereof.
2. Other commercial work: \$120.00

B. Residential Electrical Permits

1. New and addition:

\$200.00 for the first 2,500 square feet and \$6.50 for every 100 square feet or fraction thereof in excess of 2,500 square feet.
2. Remodels/alterations and swimming pools: \$120.00
3. Other residential work: \$60.00

III. MECHANICAL PERMIT FEE SCHEDULE

A. Commercial Mechanical Permits:

1. New, addition and remodel/alteration:

- a) \$1.00 to \$2,000.00 of valuation: \$50.00
- b) \$2,000.01 to \$50,000.00 of valuation: \$50.00 for the first \$2000.00 of valuation plus \$2.25 for each additional \$1,000.00 of valuation or fraction thereof.
- c) \$50,000.01 to \$500,000.00 of valuation: \$158.00 for the first \$50,000.00 of valuation plus \$2.75 for each additional \$1,000.00 of valuation or fraction thereof.
- d) \$500,000.01 of valuation and greater: \$1,395.50 for the first \$500,000.00 of valuation plus \$3.25 for each additional \$1,000.00 or fraction thereof.

2. Other commercial work: \$120.00

B. Residential Mechanical Permits:

1. New and addition:

\$160.00 for the first 2,500 square feet and \$3.25 for every 100 square feet or fraction thereof in excess of 2,500 square feet.

2. Remodels/alterations: \$120.00

3. Other residential work: \$60.00

IV. MISCELLANEOUS PERMIT FEES

A. Operating Certificate permit:

1. Without food prep: \$180.00

2. With food prep: \$300.00

B. Garage Sale permit*: \$20.00

C. Moving (Placement) permits: \$180.00

D. Foster home permit: \$60.00

E. Banner permit: \$20.00

F. Grading permit: \$125.00

G. Demolition permits: \$60.00

*No processing fee charged for garage sale permits.

V. OTHER FEES

A. Re-Inspection fee: \$75.00

- B. Returned check fee: \$25.00
- C. Plan review fee: Amount equal to one-half of the building permit fee.
- D. Processing fee: \$25.00
- E. Special inspection fee (Same day/after hours): \$120.00
- F. Temporary Certificate of Occupancy fee: \$60.00/Division inspection.

VI. PLUMBING PERMIT FEE SCHEDULE

A. Commercial Plumbing Permits:

1. New, addition, remodel/alteration and accessory structure:

- a) \$1.00 to \$2,000.00 of valuation: \$50.00
- b) \$2,000.01 to \$50,000.00 of valuation: \$50.00 for the first \$2000.00 of valuation plus \$2.25 for each additional \$1,000.00 of valuation or fraction thereof.
- c) \$50,000.01 to \$500,000.00 of valuation: \$158.00 for the first \$50,000.00 of valuation plus \$2.75 for each additional \$1,000.00 of valuation or fraction thereof.
- d) \$500,000.01 of valuation and greater: \$1,395.50 for the first \$500,000.00 of valuation plus \$3.25 for each additional \$1,000.00 of valuation or fraction thereof.

2. Other commercial work: \$120.00

B. Residential Plumbing Permits

1. New and addition:

\$200.00 for the first 2,500 square feet and \$6.50 for every 100 square feet or fraction thereof in excess of 2,500 square feet.

2. Remodels/alterations and swimming pools: \$120.00

3. Other residential work: \$60.00

EXHIBIT D
FIRE DEPARTMENT FEE SCHEDULE

I. BUILDING PERMITS

A. Commercial Building Permits- Fire

1. Fire Alarm, Fire Protection, Fire Sprinkler, and Fire Sprinkler - Alteration:

\$60.00 for first \$8,000.00 of valuation plus \$5.50 for each \$1,000.00 of valuation or fraction thereof thereafter.

2. Fire Plan Check Fee:

Amount equal to one-half of the total permit fee for commercial building permits -fire.

II. OTHER FEES

A. Processing Fee	\$25.00
B. Fire Marshall Inspection Fail – first	\$75.00
C. Fire Marshall Inspection Fail – second	\$75.00
D. Fire Marshall Inspection Fail – beyond 2 nd	\$200.00
E. Fire Special Inspection	\$200.00
F. Returned Check Fee	\$25.00