

city of  
Pearland

\$2.2B PROPOSED  
LB BUDGET

Realigning for  
**RESILIENCE**



# CITY OF PEARLAND

## Fiscal Year 2023-2024

### Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,674,044, which is a 7.9% 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 \$1,100,408.

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

**FOR:**

**AGAINST:**

**PRESENT** and not  
voting:

**ABSENT:**

#### Property Tax Rate Comparison

	<b>2023-2024</b>	<b>2022-2023</b>
Property Tax Rate:	\$0.6554/100	\$0.623765/100
No-New-Revenue Tax Rate:	\$0.551675/100	\$0.638513/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.259233/100	\$0.288835/100
Voter-Approval Tax Rate:	\$0.714766/100	\$0.737252/100
Debt Rate:	\$0.332973/100	\$0.338765/100

Total debt obligation for CITY OF PEARLAND secured by property taxes:  
\$40,950,426.



CITY OF PEARLAND, TEXAS  
PROPOSED BUDGET  
FOR FISCAL YEAR OCTOBER 1, 2023, TO SEPTEMBER 30, 2024

KEVIN COLE  
MAYOR

JOSEPH KOZA  
COUNCIL MEMBER, POSITION 1  
MAYOR PRO TEM

TONY CARBONE  
COUNCIL MEMBER, POSITION 2

ALEX KAMKAR  
COUNCIL MEMBER, POSITION 3

ADRIAN HERNANDEZ  
COUNCIL MEMBER, POSITION 4

LAYNI CADE  
COUNCIL MEMBER POSITION 5

JEFFREY BARRY  
COUNCIL MEMBER, POSITION 6

RUSHI PATEL  
COUNCIL MEMBER, POSITION 7

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

BUDGET STAFF  
AMY BUCKERT JOHNSON, CHIEF FINANCIAL OFFICER  
KENDRA MURPHY, DEPUTY DIRECTOR OF FINANCE  
RACHEL WYNSLOW, BUDGET OFFICER  
CHAN TRAN, FINANCIAL ANALYST  
LAURIE TURNER, BUDGET ANALYST  
STEVEN WONSEY, BUDGET ANALYST  
PETER WILLIAMS, CIP ANALYST

For more information contact:  
The City of Pearland, 3519 Liberty Drive, Pearland Texas 77581  
(281) 652-1600  
[www.pearlandtx.gov](http://www.pearlandtx.gov)

**CITY OF PEARLAND, TEXAS  
CITY MANAGEMENT**

**Elected Officials**

Kevin Cole  
Joseph Koza  
Tony Carbone  
Alex Kamkar  
Adrian Hernandez  
Layni Cade  
Jeffrey Barry  
Rushi Patel

**Position**

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

**Appointed Officials**

Trent Epperson  
Darrin Coker  
Letitia Farnie

City Manager  
City Attorney  
Municipal Court Judge, Presiding

**City Management**

Ron Fraser  
Vacant  
Matthew Buchanan  
Frances Aguilar  
Johnny Spires  
Jack Taylor  
Lorenzo Wingate  
David Sohns  
Amy Johnson  
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  
Director of Utilities  
Chief Financial Officer  
Director of Human Resources  
Director of Community Development  
Director of Parks & Recreation  
Executive Director of Convention  
and Visitors' Bureau  
Director of Communications  
Municipal Court Administrator  
Chief Information Officer

Joshua Lee  
Jennifer Huhn  
Daniel McGhinnis

# Staff Organization

**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*



4 August 2023

Honorable Mayor Cole and City Council Members:

Among the duties of the City Manager is to prepare and submit the annual budget to the City Council. In accordance with Article 4, Section 4.10(c) (2) of the City Charter, I respectfully submit the FY24 Budget for the City of Pearland. The development of this budget is the result of countless hours of input from our departments and work from our budget staff to best meet the needs of the residents and accomplish the Council's Strategic Priorities. This balanced budget will continue to deliver efficient, quality services to the Pearland community within the capacity of our financial resources.

The overall General Fund operating budget for FY24 is \$114,257,282. The Water & Sewer Enterprise has an operating budget of \$72,407,037. The FY24 CIP is budgeted for \$371.0 million in planned expenses, while funding is allocated over the total construction time of the projects and estimated to be \$224.0 million in FY24.

## Background and Context



Setting the framework for our FY24 budget is the tax valuation error that occurred when setting the FY23 tax rate. The discovery of the \$1.3 billion valuation error in November 2022 led to immediate actions to overcome a resultant \$4.7 million General Fund deficit and a \$5.6 million Debt Fund deficit. Through a budget amendment that included deferral of motor pool lease fee expenditures, deferral of the UDC update, use of ARPA funds, use of over-policy fund balance, restructuring debt, and defeasance of debt, we were able to move forward with the remainder of the FY23 budget intact.







With the error artificially driving our tax rate down almost 8 cents (\$0.077651) in FY23, the City did provide an actual tax cut to all homesteaded properties. However, as predicted, there are residual repercussions for the proposed FY24 budget which are similarly impactful. A key point demonstrating the impact is the FY23 Year End Amended Budget shows an operating deficit of \$7.06 million, which the FY24 budget must first address. The result is the FY24 Budget only includes a 1.5% increase in total expenditures. The proposed balanced FY24 Budget is set to mitigate these holdover FY23 impacts, while still meeting the service needs of our residents and business owners.

## Realigning for Resilience



Moving forward, we are focused on our Strategic Priorities and their associated milestones, fundamental services, and our greatest asset (our proud personnel) to realign our future within the context of our current situation to build this budget. This document describes the budgetary work plan to realign our revenues with expenditures following the tax valuation error and leverage existing resources for maximum efficiency to build future resiliency within our finances as well as our infrastructure.

## Economic Factors

Continued high inflation and relatively high interest rates have multiple impacts on the general economy, our revenues, and our expenditures. We continue to see inflation impact the cost and availability of our supplies, equipment, construction, and personnel. Additionally, these factors impact general construction and the new housing market resulting in a reduction of permitting fees. This slowdown is being addressed by a reduction in our contracted plan review/inspection services and continued monitoring to reallocate personnel assets to greater needs if activity remains slow for an extended period.





## What Makes Us a Great Service Organization – People

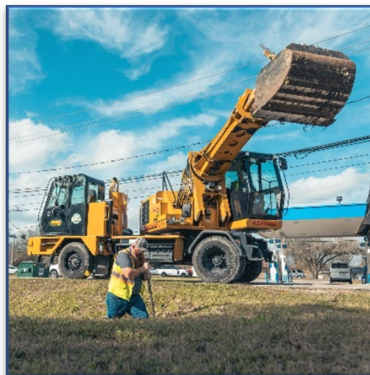
As a people organization, 67% of our budget is dedicated to our highly skilled and dedicated workforce. A top priority is taking care of our workforce because they face the same economic

challenges the City faces as a whole. Over the past two years, we implemented an extensive classification and compensation program that moved our pay plan to 100% of the market pay as recommended in the study. To remain competitive in the labor market that continues to be impacted by inflation, we must continue to invest in our people. The consequences of not keeping up with the

market are higher turnover, unengaged employees, and eventually a dramatic and substantial budget impact when we conduct a future compensation study. The proposed budget includes both the step plan and a market adjustment of 2%, which translates into a 5.0% increase for our Police Officers and Firefighters and 4.0% increase for all employees in good standing. Also included is the continuation of the Sick Buyback program at 60 hours and a 2% lump sum payment for employees who have topped out of their pay range.

## Meeting Our Strategic Priorities

At our February 2023 Council Strategic Retreat, the Council affirmed our Strategic Priorities and developed the framework for milestones linked to each priority. Staff has developed the milestones into an actionable and measurable plan that will be presented back to Council for adoption and has driven the priorities for the FY23 budget. The major pieces incorporated into the FY24 budget include:



- **A concerted, intentional focus on improving customer service** across all departments and platforms. FY23 included a migration to an updated Cisco call center application that will facilitate moving to a 311 Call Center in the future. The next step included in the FY24 budget is to develop a business plan for implementation.
- **Drive future growth through redevelopment and reinvestment in older areas of the community.** Via resolution, the PEDC budget will now include a specific goal of







dedicating 20% of the budget to recapitalize infrastructure in the older parts of town. Additionally, an Old Town Master Plan is funded by the PEDC. The study will include an analysis of the housing, infrastructure, public spaces, parks, streetscape, neighborhood amenities, and commercial development within the Old Town area to create an achievable and realistic redevelopment plan.

- **Increase the Drainage Fund by adding the additional \$125,000** as originally called for in the Council Resolution. The funds will address our need for a stormwater inspector to meet the state requirements of our Municipal Separate Storm Sewer System (MS4) permit and provide additional contracting capacity for ditch cleaning and street sweeping.
- **Significant gains on our large Fire apparatus replacement** by adding two (2) pumpers and one (1) ladder truck.
- **Evaluating and developing a long-term plan to consolidate our Fire and Police dispatching** to positively impact internal efficiencies and response times.
- **Addition of two (2) Police Officer positions** plus two (2) patrol vehicles to address rising response times.
- **Improving emergency preparedness** by including an on-site All-Hazards Type 3 Incident Management Team course.

## Other Budget Highlights

In addition to the items highlighted under the Meeting Our Strategic Priorities section, we have included the following priorities:

- **Enhanced Certification Pay for the Police Department** – Our Cert pay for the PD had fallen behind most other jurisdictions. To remain competitive for new hires, we moved the certification pay to the average of our peer cities.
- **Police Department Radio Replacement** – PD's radios are at the end of their lifecycle and must be replaced before January 2024 to avoid any service interruptions.
- **Adding Personnel by reducing Part-Time Budgets** – Finding and retaining part-time personnel for both the Fire Department and Parks & Recreation have proved to be challenges impacting both overtime and our ability to provide coverage. We can better serve Pearland in both areas with full time employees. The costs of the additional personnel plus equipment, vehicles and supplies are offset 100% by reducing the appropriate part-time employee budgets.
- **Completing Phase II of the generator heater enclosures** – This will complete the work recommended by the Generator Assessment study conducted after Winter Storm Uri to build resilience in emergencies.
- **Replacement of approximately half of the network switches** nearing end of life and recommended for replacement per the IT 5-Year Strategic Plan.





- **Addition of new restrooms at Centennial Park to support the newest softball fields** – We now qualify by hosting a minimum of ten (10) qualifying tournaments to spend Hotel Occupancy Taxes on event facilities. The new restrooms are necessary for the east fields and will eliminate having to bring in temporary restroom provisions during tournaments while also meeting a need for everyday use.

## Property Tax Base and Rate

We once again have extraordinary growth in our property tax base that will fund the FY24 budget. The 2023 Total Taxable Value (not including TIRZ 2), which funds the FY24 budget, is \$10.85 billion up from \$9.45 billion in tax year 2022; a 14.8% growth rate. In addition, the taxable value of TIRZ 2 rose from \$3.38 billion to \$3.91 billion; a 15.7% increase.

The value increase is juxtaposed against the enormous artificial drop in the tax rate of almost 8 cents last year driven by the tax valuation error. Since January 2023, when the initial analysis of the error was completed, we have recognized that an increase in the rate for FY24 was inevitable without serious repercussions to our personnel, service levels, and public safety.

The state Tax Rate Calculation Worksheet dictates the parameters by which we establish our tax rate. The worksheet has been run by City staff in parallel with our consultant Assessments of the Southwest (ASW). In addition, we have been in contact with both the Harris Central Appraisal District and the Brazoria County Tax Assessor-Collector to ask questions, verify numbers, and vet our calculations. We are confident that this multi-pronged approach has resulted in an accurate and verifiable worksheet, in addition to following the recommended best practices of our tax rate error audit. The results are a 2023 No New Revenue tax rate of \$0.551675 and a Voter Approval Tax Rate of \$0.714766.

To support the proposed budget, which includes minimal additional personnel, minimal increases to address inflation, a modest compensation increase for our personnel, plus a few high-priority supplemental requests, we are recommending an Operations and Maintenance (O&M) tax rate \$0.3225 and a required Debt Service rate of \$0.3329 for a total tax rate of \$0.6554: an increase of \$0.031635 over last year but \$0.046016 below the FY22 tax rate of \$0.701416.

After the state-mandated adjustments per the Tax Rate Calculation Worksheet, our value will generate \$41.09 million to cover our Debt Service principal and interest payments and \$40.05 million to support our General Fund O&M. The TIRZ administrative fee will result in an additional \$15.68 million to the General Fund for a total general fund tax revenue of \$55.73 million. Additionally, the TIRZ will continue to reimburse our Debt Fund for all the TIRZ reimbursable projects over the next six year until its expiration slated for 2029.

## Sales Tax Revenue

Sales tax revenue for the upcoming FY24 is budgeted at \$32.0 million, up 3.5% from the FY23 year-end amended amount. That increase is an amount that will be monitored closely through the year for adjustment as necessary due to inflation and any other potential economic impacts.





## Other Revenues

Total Licenses & Permits revenue is budgeted at \$4.0 million, slightly above the FY23 amended budget. Permit revenue was down during FY23 but is expected to partially recover in FY24 based on projects in the pipeline. The impacts of interest rates on development projects will be closely monitored during the year for correction as necessary. Franchise Fees, Fines and Forfeitures and other miscellaneous revenues are expected to remain approximately the same as FY23.

## General Fund Expenditure Overview & Fund Balance

General Fund expenditures are \$114.3 million. On a functional basis, 60% of expenditures are in Police and Fire, up even more as a share from prior years.

Fund Balance was reduced to the policy minimum of 90 days with the FY23 budget amendments. Our stated goal was to return the amount to approximately \$500,000 above policy. The Ending Fund Balance in the proposed FY24 budget is approximately \$430,000 above our 90-day minimum.

## Budget Challenges and Unresolved Issues

While we have addressed many of our highest priorities, there are many needs and items identified in our Strategic Priorities that are not addressed within this budget. These include:

- **Fire fleet gaps** – With FY23 and FY24 budgets we will have 6 heavy apparatus on order; however, by the time they begin arriving over the next 1-4 years, we will need to have 4 additional replacements and the truck for Fire Station 7 on order. Also, we need to order 2 ambulances every other year to keep that part of the fleet up-to-date and operational. We will continue to explore creative methods to address this need until all apparatus are fully accounted for in the motor pool.
- **Police personnel** – We have recognized the need to increase staffing resources for the Patrol Division, improving citizen interaction, and reducing response times. While the addition of two police officers supports this objective, the need is much larger for both patrol and dispatch.
- **Fire personnel** – Our past hiring ratio practice of 1.1:1 leaves us dependent upon marginally available part-time personnel and expensive overtime. We intend to continue adding to get to a 1.2:1 ratio, which will then be evaluated to determine if that optimizes the balance between available personnel and a reasonable amount of overtime.
- **Certification pay for Emergency Management** – There is need for a more robust certification pay system in our total compensation approach, particularly in the area of emergency management. Certification pay rewards staff for pursuing critical training which provides the City with a competitive advantage, boosts efficiency, and grows knowledge and skills while establishing credibility. It is an additional form of compensation without impacting base salaries.





- **IT Internal Service Fund** – While we have established the IT internal service fund, we have yet to begin setting aside money to address the capital replacement costs. The IT Strategic Plan identified \$26.0 million of expenditures necessary over the next 5 years to replace equipment and programs that are vital to our daily delivery of services. This budget only addresses a limited number of those items, with significant program replacements for the Police Department Records Management System and our Enterprise Resource Planning looming in the next few years. Future budgets will need to include funds to address these large expenses.
- **Facilities Internal Service Fund** – While we have established the Facilities internal service fund, we have yet to begin setting aside money to address the capital replacement costs. The Facilities Assessment study identified \$9.4 million of unfunded expenditures necessary over the next 5 years to replace equipment and building systems that are vital to housing our personnel and serving the public. Future budgets will need to set aside funds to address these large expenses.
- **Motor Pool** – This budget only replaces a minor portion of our aging fleet that is not yet covered by lease fees. Additionally, the availability of fleet vehicles in the market has substantially impacted our ability to even order many vehicles for FY23.
- **Fire Station #7** – The 2023 Bond Program includes the construction of Fire Station #7 with a scheduled opening for FY27. For previous expansions of our fire service, we have hired in advance. To meet that need, we await the results of an application for a SAFER grant that will offset some of the cost of new personnel for up to 3 years. Additionally, with the well documented 3-to-4-year lead time for fire apparatus, we need to order the equipment soon. We are evaluating Motor Pool resources and will make a recommendation on how to move forward prior to the FY24 mid-year budget amendment or for FY25.
- **Homestead Exemptions** – City Council has expressed an interest in increasing our current 2.5% homestead exemption. A discussion on the item in June 2023 examined the financial implications of a larger exemption and the impacts on homesteaded residents and non-homestead properties alike, especially considering pending state legislation at the time. There was no consensus on direction forward and we intend to bring back this item for further discussion this fall.
- **Additional Staffing** – Most departments have personnel needs to meet expected or required service levels that are beyond the means of this budget. Staffing papers and staffing studies will be used as the basis for personnel requests in future budgets.





## Enterprise Fund (Water and Wastewater) Overview



With the creation of a standalone Utility Department, we have a new opportunity to launch our Pearland Water branding and establish a renewed focus on maintaining and operating in a financially sound and efficient manner. In the initial evaluation of separating the Utility Department from Engineering & Public Works, we have identified some personnel gaps that are addressed by the FY24 budget. We are adding three personnel to oversee environmental health & safety and regulatory compliance, business administration of the budgets, contracts, and inventory, and a management assistant to oversee the administrative services division. While extremely important to the operations of the department, the new positions have little impact on the overall budget in comparison to the major cost drivers in the rate model.

The water and wastewater industry across the state and nation are recognizing the lack of adequate, sustained investment in recapitalization and resiliency in the most vital daily products and services we provide. The lack of past investment has resulted in many providers announcing significant multi-year rate increases. We are experiencing the same with the capital improvement program for the City's water and wastewater system driving the cost to provide these life sustaining services. The necessary rate increases to support these investments, have been well documented and communicated. Those rate increases support daily operations dealing with significant inflation affecting the prices of required chemicals averaging around 40%, the debt to build the 10 million gallon per day Surface Water Treatment Plant, which will begin providing water this fall, and the debt to rebuild approximately 50% of our wastewater capacity at the Barry Rose and JHEC plants. While projected rate increases are less than prior multi-year projections, we have a continued need to increase revenue to meet requirements for literally hundreds of millions of dollars in investments. The result will be a durable and resilient system that meets demand.

In the FY23 budget, our rate model projected the need for a 16% increase in revenue in FY24 and a 19% increase in FY25. With significant water sales during the current drought and the current project schedules, those have moved in a positive direction with a proposed increase in FY24 of 14% and a projected FY25 increase of 17%. Starting in FY27, when the major capital investments are completed, we see the increases moderating substantially.







Revenue requirements are such that an increase in rates for a sample 6,000-gallon usage customer will be about an additional \$12.40 per month, or 14%. The rate structure moves so that the base customer with only the first-tier base of 2,000 gallons pays \$6.40/month more.

## Conclusion

I first want to thank our department Directors and their budget teams for understanding the current financial situation and submitting tight operational budgets with less than a 3% increase while dealing with much higher inflation costs. Additionally, many departments did not pursue all their personnel and supplemental needs knowing we would likely be able to support only the highest of priorities with this year's budget. Our City continues to grow and, in many areas, we are still playing catch-up from the high growth years to have the resources, personnel, and capacity to deliver the services expected by our community. We will continue to work towards meeting and exceeding these expectations in the future.

I thank the Mayor and City Council for their dedicated work to providing direction through our strategic priorities and milestones. Those foundational aspirations guide our budget priorities, departmental goals, divisional goals, and individual goals giving us organizational clarity as to where we want to be as a City.

A special thanks to our budget development team – Rachel Wynslow, Chan Tran, Peter Williams, Laurie Turner, Steven Wonsey, Amy Buckert, Kendra Murphy, Ron Fraser, Joel Hardy, and Megan Flowers; plus, Joshua Lee and many more in providing critical administrative support and specific area expertise such as CIP.

Every budget is difficult and the result of dedication and hard work by our team; however, this year has proved to be the most difficult I have ever experienced. It has been necessary to learn and comprehend the intimate details of the tax rate worksheet and the voluminous backup documentation necessary to understand and get accurate numbers into the state worksheet. Additionally, for most of our budget team, we are learning on the fly as this is not only their first Pearland budget but their first municipal budget. So, from an artificially low tax rate in FY23 to needs that far outstrip resources, we have made difficult but well-thought-out choices to **realign** our finances for future **resiliency**. In conclusion, while the FY24 budget does not fully complete our recovery from the tax valuation error of FY23, the FY24 budget does fundamentally overcome the budget shortfalls that we addressed with temporary measures in FY23 setting us up for the future. As we move forward, we will continue investing in our people, infrastructure, and financial resilience to make Pearland THE Community of Choice.

Respectfully submitted,

Trent Epperson  
City Manager



# CITY OF PEARLAND

THE COMMUNITY OF CHOICE



## STRATEGIC PRIORITIES



### 1. TRUSTED GOVERNMENT

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



### 2. STRONG ECONOMY

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



### 3. SAFE COMMUNITY

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



### 4. SUSTAINABLE INFRASTRUCTURE

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



### 5. RESILIENT FINANCES

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



### 6. WHOLE COMMUNITY

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

## CITY VALUES

-Trust

-Integrity

-Ownership

-Respect

-Teamwork

-Innovation

## FY2023 Accomplishments

Despite the initial rocky financial start to FY2023, much has been accomplished and should be recognized. By Strategic Priority we have accomplished the following:

- **Trusted Government:**
  - Nearing completion of the Comprehensive Plan update
  - Named Top Work Places 2023 by Energage
  - Created an extensive web page for communicating information to the public about the tax valuation error, proposed impacts and remedies
- **Strong Economy:**
  - PEDC launched the Pearland Innovation HUB and [workinpearland.com](http://workinpearland.com)
  - Nearing completion of the SH288 Corridor Master Plan
- **Safe Community:**
  - Opened the Shari D. Coleman Animal Shelter and Adoption Center
  - Reached substantial completion on the Public Safety Training & Education Building and the Emergency Operations Center in addition to the renovations to the Public Safety Building
  - Became the first City in the nation to have a Drone as First Responder (DFR) program authorized for beyond line of sight operation
  - Purchased 2 heavy fire apparatus and took delivery of 4 new ambulances
  - Provided mutual aid for debris cleanup to Deer Park after the tornados in January
  - Started the community-driven Pearland Fire Department Strategic Plan
  - Pearland Police Department completed the Texas Police Chiefs' Association accreditation process
- **Sustainable Infrastructure:**
  - Opened McHard Road between Cullen Parkway and Mykawa Road
  - Reached substantial completion of many drainage capital improvements including West Lea
  - Stood up the expanded Drainage Team funded by the new Drainage Fund
  - Established a new Utilities Department dedicated to managing and operating Pearland Water separate from Engineering & Public Works
  - Passed all four referendums for the 2023 Bond Package which includes drainage improvements within the city, improvements for street, bridge and sidewalks, parks and recreation purposes, and the construction, repair, and improvement of Fire Station #7.
- **Resilient Finances:**
  - Completed the 5-Year IT Strategic Plan
  - Developed Internal Service Fund policies for IT and Facilities

- Updated the Motor Pool Internal Service Fund policy
- **Whole Community:**
  - Completed Phase 1 of the Train Depot Renovation
  - Largest attendance ever at 2023 Celebration of Freedom
  - Opened the Ed Thompson Inclusive Park in April 2023
  - Initiated the City's first Cultural Arts Plan through the Pearland Convention and Visitors Bureau



# FY24 BUDGET AT A GLANCE

1

FY23 began the efforts to migrate to an updated Cisco call center application that will facilitate moving to a 311 Call Center in the future. This was a concerted, intentional focus on improving customer service across all departments and platforms. The FY24 budget paves the next steps of developing a business plan for the 311 Call Centers implementation.

2

The PEDC budget will now include a specific goal of dedicating 20% of the budget to recapitalize infrastructure in the older parts of town and to fund an Old Town Master Plan. This study will include an analysis of the housing, infrastructure, public spaces, parks, streetscape, neighborhood amenities and commercial development within the Old Town area to create an achievable and realistic redevelopment plan.

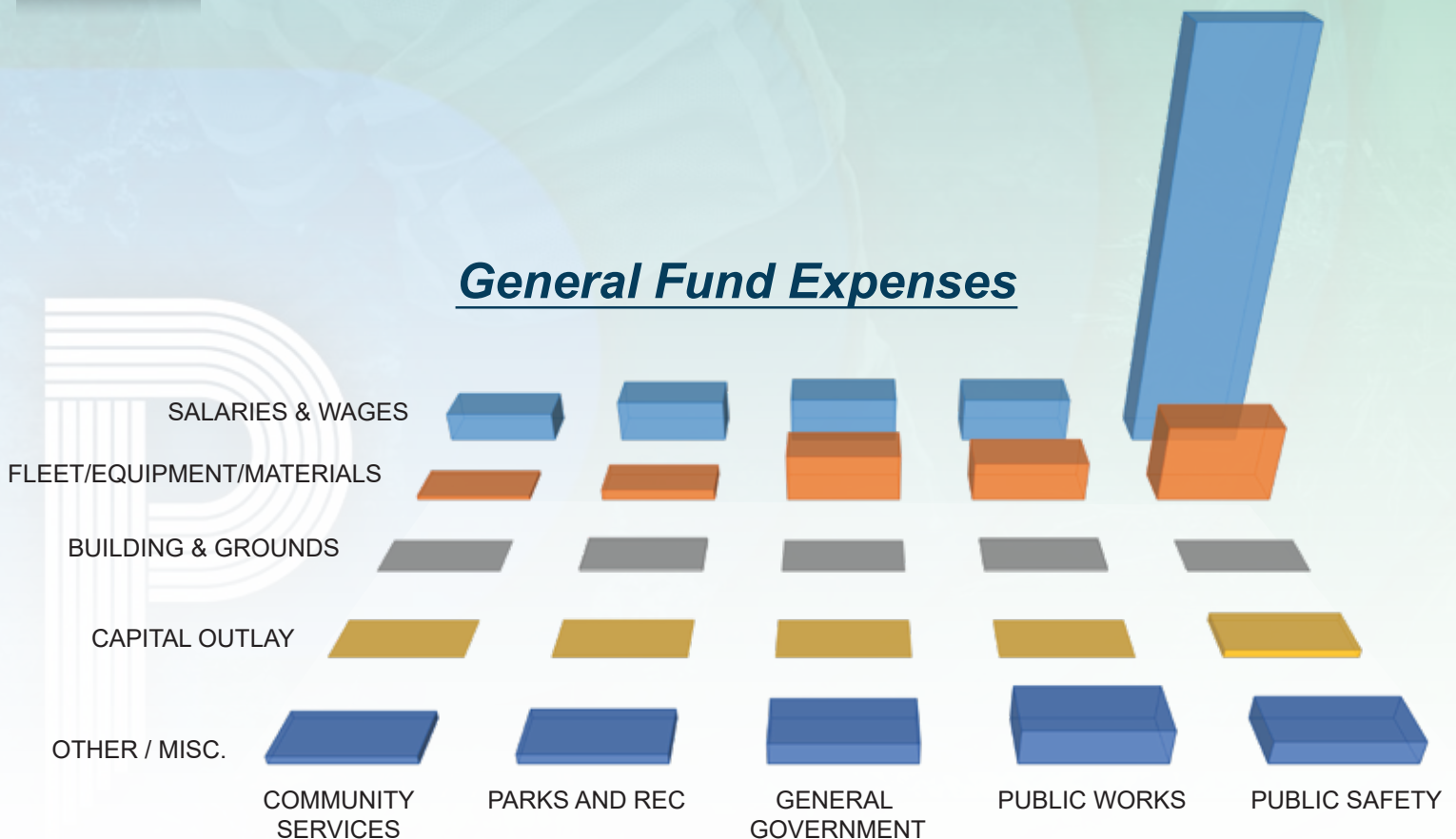
3

\$125,000 to increase the Drainage Fund as originally called for in the Council Resolution. The funds will address our need for a stormwater inspector to meet the state requirements of our Municipal Separate Storm Sewer System (MS4) permit, and will also provide additional contracting capacity for ditch cleaning and street sweeping.

4

Key elements of Public Safety for FY24 include funding of two pumpers and one ladder truck for our Fire Department. Additional funding will add two Police Officer positions and two patrol vehicles to address growing response times. FY24 will also focus on evaluating and developing a long-term plan to consolidate our Fire and Police dispatching to positively impact efficiency and response time. Lastly, improvements to emergency preparedness by hosting an on-site All-Hazards Type 3 Incident Management Team Course.

## General Fund Expenses

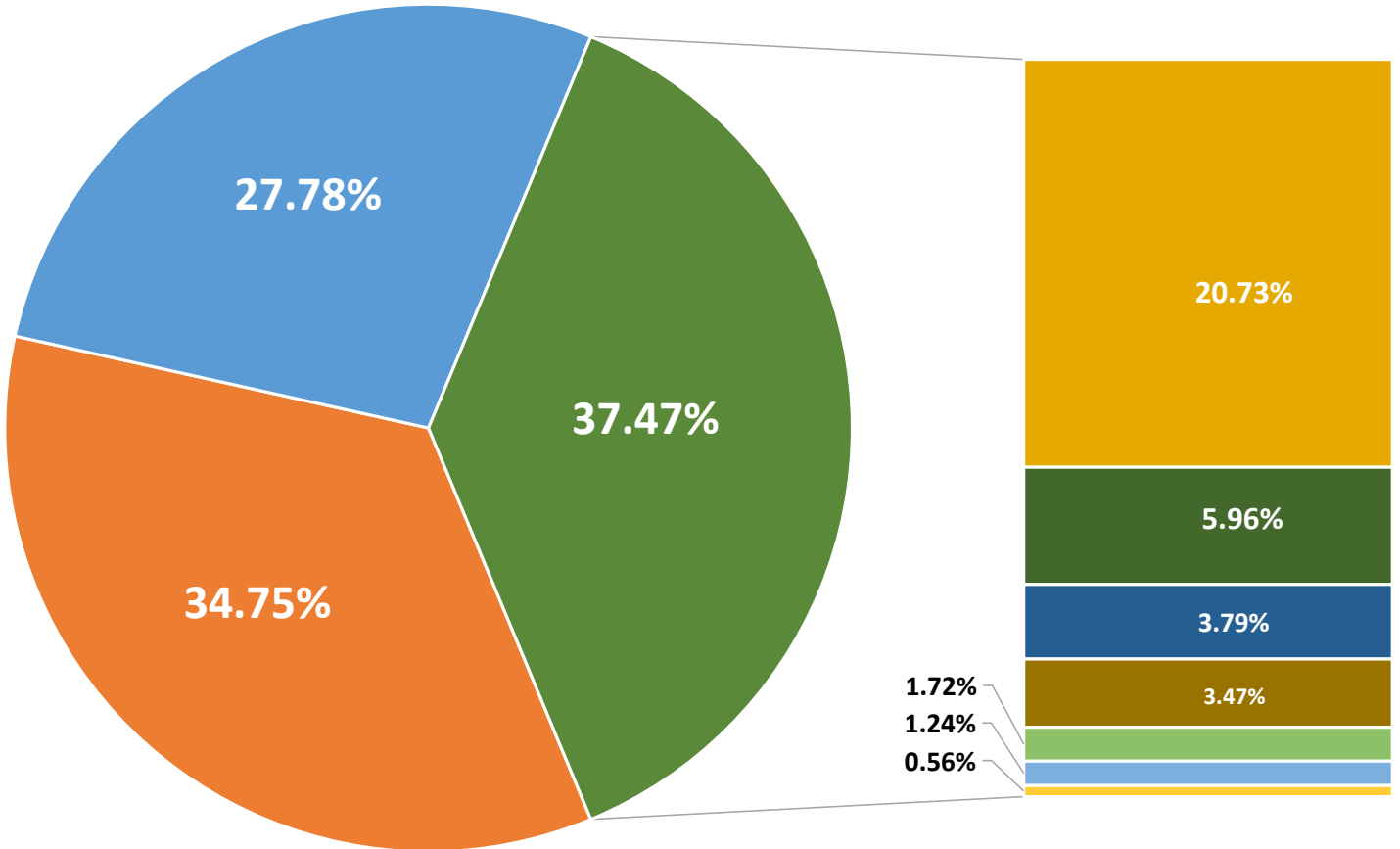


Visit [pearlandtx.gov/FY24Budget](http://pearlandtx.gov/FY24Budget) for more information



# GENERAL FUND OVERVIEW

## Where The Money Comes From



**Property Tax:** \$40.1 Million - 34.75%

**Sales & Uses Tax:** \$32 Million - 27.78%

**All Other Revenue:** \$43.2 Million - 37.47%

**Charges for Services:** \$23.9 Million - 20.73%

**Franchise Fees:** \$6.9 Million - 5.96%

**Transfers In:** \$4.4 Million - 3.79%

**Licenses & Permits:** \$4 Million - 3.47%

**Fines & Forfeitures:** \$2 Million - 1.72%

**Investment Earnings:** \$1.4 Million - 1.24%

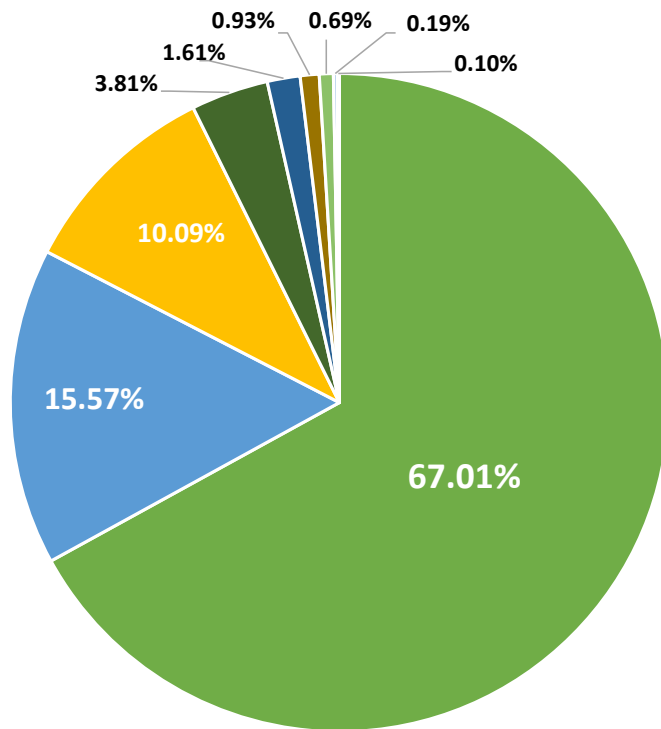
**Miscellaneous:** \$0.6 Million - 0.56%

**General Fund - Total Revenue: \$115,263,443**

Includes Revenues from a variety of sources including permits, Fines, and taxes. As shown, the City of Pearland's revenue streams are diverse with the largest source of funding coming from All Other Revenue at 37.47%.

# GENERAL FUND OVERVIEW

## Where The Money Goes: Category



**Salaries & Wages:**  
\$76.6 Million - 67.1%

**Transfers Out:**  
17.8 Million - 15.57%

**Miscellaneous Services:**  
\$11.5 Million - 10.09%

**Material & Supply:**  
\$4.3 Million - 3.81%

**Repair & Maintenance:**  
\$1.8 Million - 1.61%

**Capital Outlay:**  
\$1.1 Million - 0.93%

**Building & Grounds:**  
\$0.8 Million - 0.69%

**Other:**  
\$0.2 Million - 0.19%

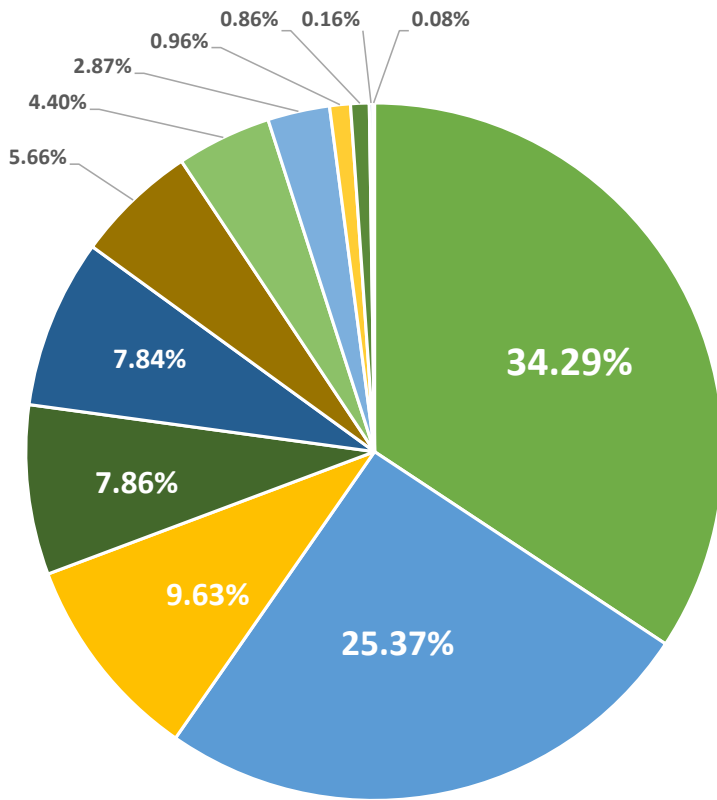
**Inventory:**

**General Fund - Total Expense: \$114,257,282**

Salaries and wages, including employee benefits, represent the largest general fund expenditure category at two-thirds of the general fund expenditure budget.

# GENERAL FUND OVERVIEW

## Where The Money Goes: Department



<b>Police:</b> \$39.1 Million - 34.29%
<b>Fire:</b> \$29 Million - 25.37%
<b>Public Works:</b> \$11 Million - 9.63%
<b>Administration:</b> \$9 Million - 7.86%
<b>Parks &amp; Rec:</b> \$9 Million - 7.84%
<b>Other Requirements:</b> \$6.5 Million - 5.66%
<b>PW Engineering &amp; Capital Projects:</b> \$5 Million - 4.40%
<b>Community Development:</b> \$3.3 Million - 2.87%
<b>Municipal Court:</b> \$1.1 Million - 0.96%
<b>Communications:</b> \$1 Million - 0.86%
<b>City Council:</b> \$0.2 Million - 0.16%
<b>Library:</b> \$0.95 Million - 0.08%

### General Fund - Total Expense: \$114,257,282

More than half of general fund spending is allocated to public safety (police and fire). Administration, including City Manager, Legal, City Secretary, Human Resources, and Finance.

**FUNDING HIGHLIGHTS**  
**FY 2024 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 FY24 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**

**311 Call Center** – Information Technology/Communications/General Fund **\$30,000**

There is a recognized need for a customer service model for the City that provides a consistent, informative, and intentional experience for our citizens and customers. This was identified within the milestone of “proactive, accessible communication that is intentional and consistent” in the Trusted Government Strategic Priority. Conceptually the solution is a 311-type call center. The project will be achieved in a staged approach spanning multiple fiscal years. The initial phase of this project will be to hire a consultant to develop the business plan for the implementation of the center in addition to migrating the backbone of the call center infrastructure on our Cisco platform.

**Strong Economy**

**Old Town Master Plan** – Pearland Economic Development Corporation **\$350,000**

The development of a new Old Town Master Plan is a metric for the Strong Economy Strategic Priority, within the milestone of “driving future growth through redevelopment and reinvestment in older areas of community”. The plan is expected to examine and make recommendations on the following within the Old Town area: housing, infrastructure, public spaces, parks, streetscape, neighborhood amenities and commercial development. PEDC FY24 budget includes \$350,000 for the development of the plan. As determined by City Council, this strategic milestone metric is identified as a key focus in creating and maintaining an attractive community that allows businesses to thrive.

**UDC Updates** – Community Development/General Fund **\$300,000**

The Unified Development Code (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, linked 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

**FUNDING HIGHLIGHTS**  
**FY 2024 Proposed Budget by Strategic Priority**

- 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**

**Three Firefighter Positions – Fire Department/General Fund**

**\$0**

The Fire Department will add three (3) new full time firefighter positions in FY24, through a cost-neutral approach utilizing a portion of the part-time (PT) firefighter funding account. The PT account still provides needed funds for the PT staff we utilize.

Our current daily minimum amount of personnel who must be present to be operationally functional is 42 out of the 45 personnel assigned to each shift. Shortages to meet the 42 daily minimum are filled using part-time (PT) personnel, overtime and mandatory overtime. With the limited availability of (PT) members, we can sometimes backfill 1-2 of these spots per day but must pay OT to fill the remaining daily vacancies. The additional personnel will reduce mandatory overtime of existing personnel, while proactively staffing to provide adequate shift coverage for employees on City accrued benefit leave (vacation, sick, FMLA) to achieve the daily minimum of 42 personnel per day. Adding 3 FTE will move the assigned operations personnel from 45 to 46 per each of 3 shifts. This moves us toward the desired staffing ratio of 49 per shift for our current 6 firehouses. The funding for the request for 3 FTE is cost neutral by reducing an equivalent amount of funds from the PFD part-time firefighter account.

By policy, PFD currently allows 5 personnel off duty each day to allow the opportunity for members to use the accrued CoP benefit leave time they earn, and to attend required training to maintain the state fire and medical certifications required to be employed as a firefighter within the state of Texas. PT Firefighters are career firefighters for other cities; therefore, their availability cannot always be counted on due to their own departmental staffing issues. Additionally, PT personnel have become increasingly unreliable since the onset of COVID-19. This is due to career departments limiting their career personnel's ability to work PT for other public safety or healthcare agencies to reduce risk to their career personnel. Also, PT firefighters are also subject to mandatory overtime at their career departments that takes priority over our PT needs, and this routinely occurs. Also, volunteer OT opportunities at the career department is much more lucrative and, along with mandatory OT, often leads to late cancellations of PT assignments with PFD. This places added burden on our supervisors and leads to increased OT costs to PFD and the city.

**Police Sergeant-Police SRO/General Fund**

**\$82,572**

The Police Department will add a Sergeant to cover the expanded SRO program mandated by HB3. The item is largely cost neutral as Pearland Independent School District will reimburse the City for the additional expenditures.

During the 88th Texas Legislature, House Bill 3 was passed with bipartisan support. The bill was signed by Governor Abbott on June 14, 2023 and goes into effect on September 1st. The bill requires school districts to, among other requirements, provide a police officer as security at every campus. After discussion with Pearland ISD leadership, it was determined the city would be unable to do so,



**FUNDING HIGHLIGHTS**  
**FY 2024 Proposed Budget by Strategic Priority**

regardless of PISD funding, as staffing capacity to do this is not present. Other ideas were discussed including a phase in of police officers, utilizing officers as “extra jobs”, private security and other options permitted in the statute. Ultimately, HB3 places the burden on the Board of Trustees to meet the legislative mandate and the next available meeting for PISD to discuss this is August 21st.

Currently, the Pearland ISD contracts for 11 Pearland Police Department officers to cover their 23 campuses and approximately 21,000 students. The current allocation of 11 Officers includes one Sergeant and 10 Police Officers, which exceeds the ordinary span of control for this Sergeant. The addition of a Sergeant to the SRO unit is required for any expansion of duties for this unit. At this time, Pearland PD and PISD Superintendent are in agreeance that the most feasible path forward is the addition of a Pearland PD sergeant and requests the PD help organize four officers on extra jobs per school day to help cover the middle and elementary schools. The sergeant will be largely offset by additional revenue from PISD, and the district will pay the officers directly for the extra job coverage with no budgetary impact to the city. It should be noted the addition of the SRO Sergeant for Pearland ISD will have an impact on PD operations as it will take the PD some time to replace the opening.

**Two Police Officers-Police Patrol/General Fund**

**\$390,662**

The Patrol Division will add two Police Officers with two vehicles included to aid the Patrol division in squad staffing. The recommendations for staffing of the Patrol Division are designed to address patrol response-time concerns and increased service demands related to crime rates and trends for the surrounding Houston area. Crime is up nationwide and locally the impact of judicial activism has led to an increase in offender recidivism. 90th percentile response times and citizen calls for service are both up 8% over a 5-year average, and Part 1 crimes are up 7%. The leading indicators of increased demands of a patrol officer's time are 90th percentile response times, citizen calls for service volume, Part 1 Crimes and traffic crashes. The department is requesting to increase the number of Patrol Officers to offset increased 90th Percentile response times. In addition to these leading indicators, the PD has analyzed the impact of the major Massey Oaks development which is expected to have a 2-officer impact on calls for service and patrol needs. Between this development, other growth around Pearland, and the leading indicators the impact is a need to increase the patrol force by 2 officers per shift which covers the 24/7 response needs on the 12-hour shifts. While 7 officers are needed to accomplish this increase, 2 officers will move the department in the correct direction in closing the staffing gaps on patrol shifts.

**Police Radio Replacement-Police/Information Technology Fund**

**\$410,000**

Replacement of the Police Department's radios due to discontinued manufacturer support of the current radios. Motorola will discontinue support of the portable (handheld) radios as well as the mobile (in-car) radios most widely used by the Police Department at the end of 2023. Aside from a small amount of the newer versions of radios purchased for new officers and vehicles over the last few years, this would include a vast majority of the department's inventory of radios. The radios may still function, but no support or updates can be provided to the radios and no functionality will be confirmed by Motorola. If the radios were to stop functioning, this would be a major safety concern to the public and officers.

Given the quantity of the radios requiring replacement, it is a significant investment for the City to do so at one time with the outright purchase estimate totaling \$1,688,951. The department is proposing the use of a Municipal Lease-Purchase program offered by Motorola. This would allow the City to replace all of the required radios at one time to avoid lapse of service but pay for the equipment over the span of 5 years. The annual payment is estimated at \$409,740.87 for a total of \$2,048,704.35 in

**FUNDING HIGHLIGHTS**  
**FY 2024 Proposed Budget by Strategic Priority**

payments made to Motorola over the 5 years. This lease-purchase program will be evaluated against other short-term borrowing options to find the best overall cost at the time of purchase. It should be noted these radios have a very long-life span, and most of our in-car radios are used over the life span of 2-3 vehicles. Once replaced it is expected for these radios to have a very long-life span, especially the mobile (in-car radios) of up to 10 years.

**Public Safety Dispatching Study-Police Administration/General Fund \$80,000**

Currently, the Pearland Police Department dispatch serves as the PSAP (911/Public-Safety Answering Point) for the City of Pearland. This means all 911 calls, regardless of need for police, fire, or EMS go to the Police Department first. PPD Dispatch also serves as the primary dispatch for the Police Department. According to NENA (National Emergency Number Association) standards, the Police Department Dispatch Center is 9 FTEs short or 26.5% short staffed just to handle the calls of the Police Department. Starting in 2007 the Pearland Fire Department began to transition to a full-time, full-service department. PFD now employs 180 personnel and responded to 14,001 calls for service last year. PFD uses an outside contractor for dispatching services. When emergency calls come in for PFD services, they are transferred from PPD dispatch to East Harris County Emergency Communications (ECOMM) to be dispatched to PFD. This wastes valuable seconds on life threatening calls. There is agreement between PPD and PFD leadership that the City should explore a single dispatch center that dispatches for both departments. To this end, the leadership is requesting an outside consultant to evaluate current operations and provide guidance, recommendations, and a business plan for improvements.

**AHIMT Course—Office of Emergency Management/General Fund \$25,900**

Hurricane Harvey demonstrated that Pearland needs to have a core team trained to organize and oversee the city's response to disaster and the ensuing recovery. This was also a prominent lesson from Hurricane Ike. The All-Hazards Type 3 Incident Management Team course exposes students to the incident command system (ICS) planning process and allows them to develop proficiency moving through the planning process quickly and efficiently via a series of structured exercises. The goal is to produce an incident action plan that is effective, efficient, safe, and scaled to available resources. This is identified in the Strategic Priorities + Milestones in the Staff Action Plan.

24 of 120 CoP incident management team (IMT) members completed the course in May 2022. 96 IMT members remain to be trained. Course delivery in Pearland is the most cost-effective means to train IMT staff and promote proficiency with the ICS planning process. Cost per student is approx. \$1,000. The alternative requires funding travel for a much smaller number of students to attend ICS position-specific training, at an estimated cost of \$2,500 each. This assumes course availability. Investment in this initiative will deliver on 1 of the most prominent lessons from Hurricane Harvey and prepare the city's IMT to respond effectively and efficiently to all-hazard scenarios such as Hurricane Ian, the E. Palestine hazmat train derailment, and a recent mass shooting at a Nashville Christian elementary school.

**Sustainable Infrastructure**

**Replace Switches-Information Technology - IT Internal Service \$275,000**

The network infrastructure provides the backbone technology communication to ensure business continuity is maintained for the entire organization. The current network switching has reached the end of its technology life cycle which leaves the city susceptible to cyber-attacks and equipment

**FUNDING HIGHLIGHTS**  
**FY 2024 Proposed Budget by Strategic Priority**

failures resulting in a loss of departmental/city wide operations. The current replacement schedule includes 25 of 56 total switches that are at major interconnects for various facilities to reach the data center and hosted platforms for staff. These devices are required for the City to continue to provide internal/external services while also enhancing the City's cyber security protection. This minimizes the overall risk exposure for the organization and was a recommendation included in the 5-year IT Strategic Plan.

**Management Assistant – Utilities/Enterprise Fund \$115,811**

Of the 10 Administrative support positions previously assigned to Engineering and Public Works (including Utilities), 3 were dedicated to Pearland Water. This distribution of resources leaves Pearland Water with a need for a Management Assistant. Otherwise, the newly created department is exposed to creating an environment of overextending staff resulting in missed deadlines, supply shortages, and low morale. The allocation of the designated Admin Support team between the two departments has left Pearland Water lacking personnel resources, which will be partially remedied with this position. Adding the Management Assistant to the team to oversee the administrative support services will create an Administrative Services division enhancing the level of support for the Pearland Water team.

**Business Administrator – Utilities/Enterprise Fund \$83,163**

The Pearland Water Business Administrator would ensure contracts for tools, equipment, and supplies are monitored and tracked. Will assist with monitoring Division budgets within Pearland Water. Will coordinate Bids, Purchase Orders and manage Inventory in City Works and monitor Contracts for currency, values, burn rates, and balances.

Pearland Water manages a significant amount of supply, chemical, water, services, and emergency repair contracts. These are currently managed by the Superintendent's that are responsible for daily operations leading to little proactive monitoring, bid coordination, or inventory management. The Contract Administrator will take much of the administrative work off the Superintendents allowing them to concentrate on managing their teams responsible for meeting TCEQ requirements.

**Environmental Health and Safety (EHS) Coordinator – Utilities/Enterprise Fund \$99,330**

Pearland Water has a vulnerability with its current safety culture due to insufficient policy, training, or compliance with both. To succeed, this team must be organized and shepherded by a dedicated EHS Coordinator. Among other duties, the EHS Coordinator, working in partnership with Division Superintendents will:

- Liaison between city and regulatory agencies to build interagency relationships
- Evaluate safety policies, systems, procedures, and training governing Pearland Water.
- Prepare, review, and update procedural SOPs for routine tasks.
- Organize and facilitate regular meetings with team members representing each division.
- Serve as Department Safety rep working in tandem with City Risk and Safety Manager

**FUNDING HIGHLIGHTS**  
**FY 2024 Proposed Budget by Strategic Priority**

**Pearland Water Asset Management Consultant Contract Funding – Utilities/Enterprise Fund \$50,000**

Asset Reliability is at the core of Asset Management. A long-term goal of Pearland Water is to create an Asset Reliability Division charged with maintenance systems, asset condition monitoring, and deployment of resources for maintenance to provide a world class Asset Management System. As a first step it is recommended to hire a consultant to evaluate risks in Asset Management for Pearland Water, make recommendations for structure, priority areas of focus and staffing, and program needs. The result is expected to create significant value in the short and long term as once we effectively and proactively manage and maintain our assets.

**Business Process Review and Update - Engineering-Capital Projects/General Fund \$50,000**

The Engineering Capital Project Division is responsible for delivering over \$500M of projects over the next 5-year Capital Improvement Program (CIP). It has been approximately 15-years since the last comprehensive review and update to the processes, procedures, contracting documents, and project delivery model that support project execution. Staff recommends hiring a consultant to evaluate the City's current Capital Improvement Program processes and policies to identify any needs, gaps, or inefficiencies that may be hindering the overall success of the CIP. Recent turnover within the Department has created an opportunity to evaluate the project delivery model thereby expanding the knowledge about the CIP process to a broader group of staff. The update will streamline current processes and further train staff to understand the objectives of the CIP Program and how it will be best directed moving forward. Funding will come from Capital Funds with no impact on the General Fund.

**Storm Water Inspector – Engineering and Public Works –Drainage Maintenance Fund \$68,288**

The City will be upgraded to Level 4 MS4 in the new 5-year permit cycle starting in 2024 by TCEQ as the City's population has already exceeded 100,000. The proposed stormwater inspector will be responsible for inspecting the city's drainage system to make sure that the City is in compliance with the City's Level 4 MS4 operator permit. The Level 4 MS4 permit has added requirements such as identifying priority areas for illicit discharge, dry weather screening, an inspection of post-construction stormwater control measures, inspection, and implementation of control measures of industrial stormwater etc. The position will be required to fulfill the City's commitment to the State government to keep the waters of the United State free of pollution.

**Generator Enclosure Heaters Ph 2 - Engineering and Public Works/Facilities Internal Service Fund \$144,000**

A high priority identified in the LEAF Generator Assessment report is to add enclosure heaters to all generators. It is crucial for sustainability on our generator infrastructure that we add enclosure heaters to help ensure starting temperatures of all fluid and systems are met. The enclosure heater will include the installation of small thermostat-controlled heating units to assist in maintaining the enclosed area to remain above freezing temperatures. Phase 1 was approved during the FY22 Mid-Year allocation, which encompassed 18 critical sites, and is slated for completion September 2023. Phase 2 will equip an additional 19 generators at various city facility sites.

**Resilient Finances**

**Whole Community**

**FUNDING HIGHLIGHTS**  
**FY 2024 Proposed Budget by Strategic Priority**

**4 PT to 2 FT Head Lifeguards – Parks & Recreation – General Fund**

**\$0**

This budget item is cost neutral and reallocates funds from pooled part time hours in the Aquatics Division to pay for the cost of two full-time Head Lifeguard employees.

Pearland Recreation Center & Natatorium operations rely heavily on part time support staff to deliver exceptional services to the Pearland Community. In Aquatics, there are 29,000 pooled part time hours from which the Natatorium operates each year. A part time employee is defined as any position that is budgeted and scheduled to work fewer than 999 hours per calendar year on a continuous basis. If an employee exceeds the 999 hours per calendar year their classification changes to a part time TMRS employee, which requires the employee and city to contribute to the TMRS retirement system. Therefore, it is employee policy for part time staff to remain below a total of 999 hours for a calendar year to stay under the threshold set by TMRS for retirement contribution.

This policy creates significant challenges in maintaining adequate staffing levels necessary to ensure patron safety, customer service, and facility oversight during the 5PM to 4PM shifts, when there are position vacancies, and when staff call in sick or request scheduled time off. In addition to the difficulty to hire experienced individuals to fill these roles, it is impossible to retain staff particularly for morning and mid-day availability when they can only work 19 hours a week, or less.

Staff proposes to utilize the budget for 4 part time positions to create 2 full time positions to help with attracting well suited candidates, improve facility operations and create an overall safer and improved member experience.

**4 PT to 2 FT Lifeguards – Parks & Recreation – General Fund**

**\$0**

Similar to the Head Lifeguard item, this budget recommendation is cost neutral and will overcome the same challenges for lifeguard positions. The hours for 4 part time positions will offset the cost to add two full time positions.

**2 PT to 1 FT Facility Attendant – Parks & Recreation – General Fund**

**\$0**

This budget item is cost neutral and reallocates funds from pooled part time hours in the Recreation Operations Division to pay for the cost of one full-time Facility Attendant employees.

Pearland Recreation Center & Natatorium operations rely heavily on part time support staff to deliver exceptional services to the Pearland Community. In Recreation Operations, there are 27,000 pooled part time hours from which the Recreation Center operates each year. Similar to Lifeguards, TMRS 999 Hour Policy impacts staffing for Facility Attendants. In addition to difficulty to hire experienced individuals to fill these roles, it is impossible to retain staff particularly with morning and mid-day availability when they can only work 19 hours a week, or less. Evidence shows us the impact this has on patron safety, and leaves the City ill-equipped to safely operate, train and prepare for the risks and realities associated with community facilities in today's current climate. Staff proposes to combine

**FUNDING HIGHLIGHTS**  
**FY 2024 Proposed Budget by Strategic Priority**

the hours for 2 part time positions to create 1 full time position to help with retention, facility operations and overall safer and improved member experience.

**4PT to 2FT Recreation Attendant – Parks & Recreation – General Fund** **\$0**

Similar to the Facility Attendant item, this budget recommendation is cost neutral and reallocates funds from pooled part time hours in the Recreation Operations Division to pay for the cost of two full-time Recreation Attendant employees.

**Parks Crew – Parks & Recreation – General Fund** **\$0**

In July 2022, City Council approved an amendment to the City's Landscape Maintenance Contract to include funding for contractual maintenance services for various park facilities in effort to alleviate shortage of staff and staff hours needed for the upkeep of athletic complexes and community parks. The total annual contractual maintenance cost for FY23 is \$244,002. The current contract is set to expire in November of this calendar year. Upon assessment and evaluation of the contractual services' overall impact to park maintenance, staff finds this move was ineffective due to the high cost and lower service level provided by the contractor. For example, the contract just mowed, while City crews provide additional services that include park/playground/irrigation/trail inspections, flower bed maintenance, tree pruning, trash removal and applications of fertilization and herbicides.

As an alternative, and greater return on investment, the Department proposes to reallocate funds used for the contractual service to staff 4 parks maintenance personnel positions. The addition of three Park Maintenance positions combined with a Parks Crew Leader will have an annual salary impact of \$161,257 plus an initial equipment purchase cost of \$96,687. This is an annual cost savings of \$77,090 and will improve efficiency by reducing the existing staff hour deficit by 7,532 staff hours (3,992 more than the contracted service).

With the additional personnel we will disburse the weekend duty services that will allow a longer span of coverage at four of our community parks (Independence Park, Centennial Park, Southdown Park and Sports Complex at Shadow Creek Ranch), providing a dedicated staff person at each of the above-mentioned location. Under the current structure, and through the recurring use of overtime hours, two staff are scheduled to work park custodial duty over the weekends and several other staff work overtime for athletic tournaments and special events. The addition of the proposed four employees will allow for an increase in weekend duty coverage from two employees to four, providing relief to current staff that often work 7 days a week to maintain minimal weekend coverage. This increase in coverage with a dedicated staff person at the four park locations will also improve safety at the parks, increase level of service, reduce emergency responses, and reduce property damages and vandalism.



**FISCAL YEAR 2024 PROPOSED  
POSITIONS BY DEPARTMENT**

Function/Department	FULL-TIME POSITIONS				PART-TIME POSITIONS				FY2024
	FY2022	FY23	FY24	FY2022	FY23	FY24	TOTAL		
	AMENDED	AMENDED	CHANGE PROJECTED	AMENDED	AMENDED	CHANGE PROJECTED	FTE		
<b>General Government</b>									
City Manager	7.0	6.0		6.0					6.0
City Secretary	4.0	4.0		4.0	2.0	2.0		2.0	5.0
Finance	18.0	18.0		18.0	2.0	2.0		2.0	19.0
Utility Customer Services	23.0	27.0	3.0	30.0	1.0	1.0		1.0	30.5
Human Resources - GF	10.5	10.5		10.5					10.5
Human Resources - Risk Fund	0.5	0.5		0.5					0.5
Information Technology - GF	13.0								
Information Technology - W&S	7.0								
Information Technology-ISF		21.0		21.0					21.0
Legal	7.0	7.0		7.0	1.0	1.0		1.0	7.5
<b>General Government Total</b>	<b>90.0</b>	<b>94.0</b>	<b>3.0</b>	<b>97.0</b>	<b>6.0</b>	<b>6.0</b>		<b>6.0</b>	<b>100.0</b>
<b>Public Safety</b>									
Fire Dept. Administration	9.0	10.0	1.0	11.0	3.0	2.0		2.0	12.0
Fire Training	3.0	3.0		3.0					3.0
Fire Operations*	131.0	135.0	3.0	138.0	34.0	33.0	(6.0)	27.0	151.5
Fire Marshal	6.0	6.0	(1.0)	5.0	1.0	1.0		1.0	5.5
Fire Health & Code Enforcement	8.0	8.0		8.0					8.0
Emergency Management	2.0	3.0		3.0					3.0
Police Administration	12.0	12.0	1.0	13.0					13.0
Police-Patrol	119.0	120.0	2.0	122.0					122.0
Police-Investigations	32.0	32.0	(3.0)	29.0					29.0
Police-Community Services	12.0	12.0	(3.0)	9.0					9.0
Police-Communications/Records	31.0	33.0		33.0	4.0	4.0		4.0	35.0
Police-Jail	15.0	17.0	3.0	20.0					20.0
Police-Commercial Vehicle Enforcement	2.0	2.0		2.0					2.0
Police-School Resource Officer	11.0	11.0	1.0	12.0					12.0
Animal Services	12.0	12.0		12.0					12.0
Training Academy			2.0	2.0					2.0
<b>Public Safety Total</b>	<b>405.0</b>	<b>416.0</b>	<b>6.0</b>	<b>422.0</b>	<b>42.0</b>	<b>40.0</b>	<b>(6.0)</b>	<b>34.0</b>	<b>439.0</b>
<b>Public Works</b>									
Engineering & Capital Projects Admin.									
Administration	4.5								
Traffic Management	6.0	6.0		6.0					6.0
Engineering	11.0	12.0		12.0					12.0
Capital Projects	13.0	16.4	(1.4)	15.0					15.0
Public Works Administration-GF	3.8	6.5	5.5	12.0					12.0
Public Works Administration-W&S	12.0	9.2	(9.2)						
Facilities Maintenance-GF	5.7								
Custodial Services-GF	3.0								
Fleet Maintenance-ISF	8.0	8.20	(1.2)	7.0					7.0
Facilities Maintenance-ISF		9.70	(0.7)	9.0					9.0
Streets	15.0	9.0		9.0					9.0
Drainage-DF		13.0	1.0	14.0					14.0
Grounds Maintenance-GF	7.0	7.0		7.0					7.0
Grounds Maintenance-W&S	7.0	7.0		7.0					7.0
Utilities-Admin			10.0	10.0					10.0
Lift Stations	7.0	7.0		7.0					7.0
Wastewater Treatment	14.0	14.0		14.0					14.0
Water Production	16.0	20.0		20.0					20.0
Distribution & Collection	40.0	40.0		40.0					40.0
Meter Services	7.0	3.0	(3.0)						
Pre-Treatment FOG	3.0								
Environmental Services	4.0	7.0		7.0					7.0
Surface Water Plant	4.0	13.0		13.0					13.0
<b>Public Works Total</b>	<b>191.0</b>	<b>208.0</b>	<b>1.0</b>	<b>209.0</b>					<b>209.0</b>

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.

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**FISCAL YEAR 2024 PROPOSED  
POSITIONS BY DEPARTMENT**

Function/Department	FULL-TIME POSITIONS				PART-TIME POSITIONS				FY2024
	FY2022	FY23	FY24	FY2022	FY23	FY24	TOTAL		
	AMENDED	AMENDED	CHANGE PROJECTED	AMENDED	AMENDED	CHANGE PROJECTED	FTE		
<b>Community Services</b>									
Municipal Court - GF	11.5	10.5		10.5	1.0	1.0		1.0	11.0
Municipal Court Special Funds	1.5	1.0		1.0					1.0
Communications	6.0	7.0		7.0	1.0				7.0
<b>Community Services</b>									
Community Develop. Admin.	2.0	2.0		2.0					2.0
Planning	9.0	9.0		9.0					9.0
Permits & Inspections	12.0	11.0		11.0					11.0
Development Services	6.0	6.0		6.0					6.0
<b>Community Services Total</b>	<b>48.0</b>	<b>46.5</b>		<b>46.5</b>	<b>2.0</b>	<b>1.0</b>		<b>1.0</b>	<b>47.0</b>
<b>Parks &amp; Recreation</b>									
Parks Administration	8.0	8.0		8.0					8.0
Parks	24.0	24.0	4.0	28.0	2.0				28.0
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	2.0		2.0	4.0	6.0		6.0	5.0
Aquatics**	3.0	3.0	4.0	7.0	28.0	28.0	(8.0)	20.0	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	6.0	3.0	9.0	28.0	27.0	(6.0)	21.0	19.5
<b>Parks &amp; Recreation Total</b>	<b>54.0</b>	<b>55.0</b>	<b>11.0</b>	<b>66.0</b>	<b>86.0</b>	<b>85.0</b>	<b>(14.0)</b>	<b>71.0</b>	<b>101.5</b>
<b>Other Funds</b>									
Economic Development	7.0	7.0		7.0					7.0
Convention & Visitors' Bureau	3.0	3.0		3.0	1.0	1.0		1.0	3.5
<b>Other Funds Total</b>	<b>10.0</b>	<b>10.0</b>		<b>10.0</b>	<b>1.0</b>	<b>1.0</b>		<b>1.0</b>	<b>10.5</b>
<b>ALL FUNDS</b>									
General Fund	634.0	618.9	21.1	640.0	135.0	131.0	(20.0)	111.0	695.5
Water & Sewer Fund	144.0	147.2	(9.2)	148.0	1.0	1.0		1.0	148.5
Total Other Funds	20.0	63.4	(0.9)	62.5	1.0	1.0		1.0	63.0
<b>Grand Total</b>	<b>798.0</b>	<b>829.5</b>	<b>11.0</b>	<b>850.5</b>	<b>137.0</b>	<b>133.0</b>	<b>(20.0)</b>	<b>113.0</b>	<b>907.0</b>
<b>Change from FY 2023 to FY 2024</b>									<b>11.0</b>

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

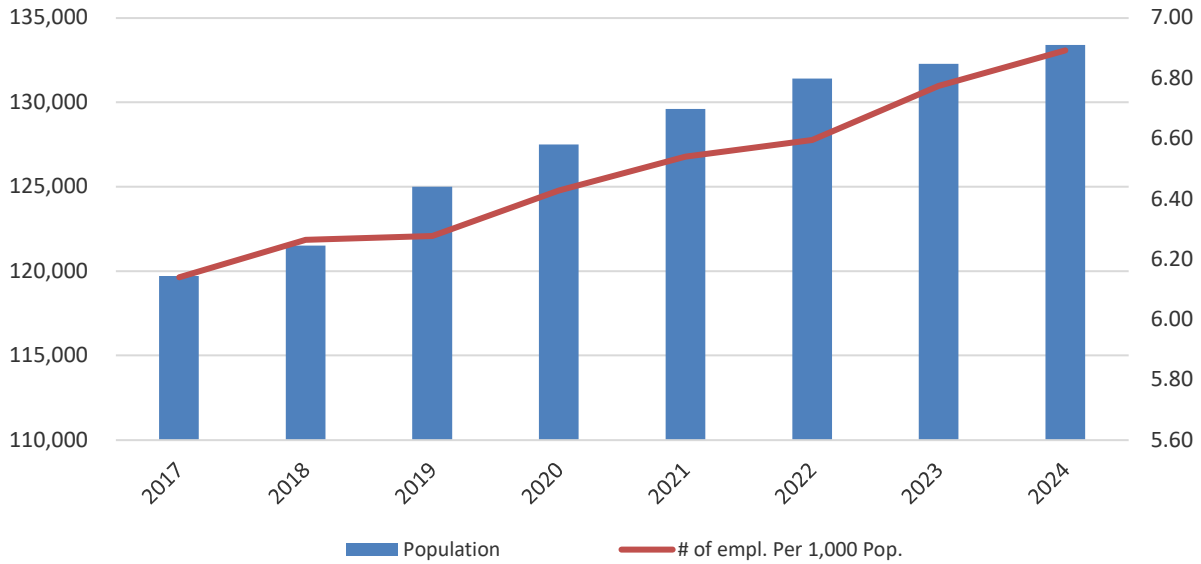
\*\* Parks Aquatics and Recreation Operations - PT Lifeguards Rec Attendants are pooled positions based on number of hours, not positions.

\*

**CITY OF PEARLAND  
FY 2024 FUNDED NEW POSITIONS BY  
FUND / DIVISION**

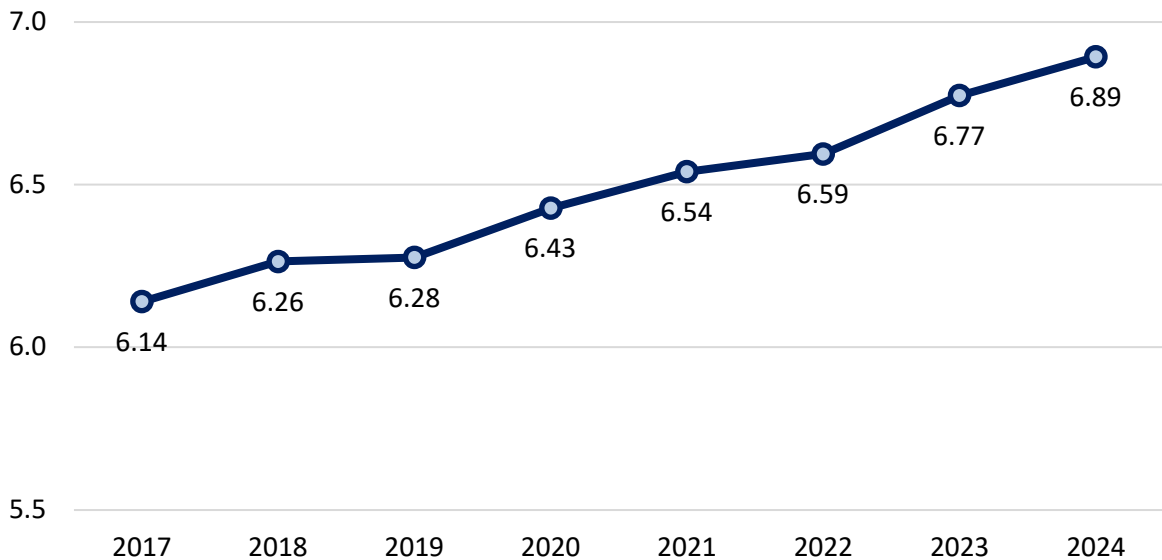
<b>Fund / Division</b>	<b>Position Title</b>	<b>Net FTE Change</b>
<b>Police Department</b>		
School Resource Officer	Police-Sergeant	1.00
Patrol	Police Officer	1.00
Patrol	Police Officer	1.00
	<b>Sub-Total</b>	<b>3.00</b>
<b>Fire Department</b>		
Fire - Operations	Firefighter	3.00
Fire - Operations	6 Part-time Firefighter	(3.00)
	<b>Sub-Total</b>	<b>-</b>
<b>Parks and Recreation</b>		
Recreation Aquatics	Head Lifeguard	2.0
Recreation Aquatics	4 Part-time Head Lifeguard	(2.0)
Recreation Aquatics	Lifeguard	2.0
Recreation Aquatics	4 Part-time Lifeguard	(2.0)
Recreation Operations	Recreation Attendant	1.0
Recreation Operations	2 Part-time - Recreation Attendant	(1.0)
Recreation Operations	Facility Attendant	1.0
Recreation Operations	2 Part-time -Facility Attendant	(1.0)
Recreation Operations	Recreation Attendant	2.0
Recreation Operations	2 Part-time -Recreation Attendant	(2.0)
Parks Maintenance	Park Maintenance Crew Leader	1.0
Parks Maintenance	Park Maintenance Worker	1.0
Parks Maintenance	Park Maintenance Worker	1.0
Parks Maintenance	Park Maintenance Worker	1.0
	<b>Sub-Total</b>	<b>4.0</b>
<b>Public Works</b>		
Public Works, Drainage	Stormwater Inspector	1.0
Water & Sewer Fund, Utilities Department, Administration	Management Assistant	1.0
Water & Sewer Fund, Utilities Department, Administration	EHS Compliance Coordinator	1.0
Water & Sewer Fund, Utilities Department, Administration	Business Administrator	1.0
	<b>Sub-Total</b>	<b>4.0</b>
	<b>Total</b>	<b>11.0</b>

### Number Employees per 1,000 population



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
2024	907.0	133,400	6.89

### Total Full Time Equivalent Position per 1,000 Residents



**FUNDED SUPPLEMENTAL REQUESTS BY  
STRATEGIC PRIORITY**

<b>Strategic Priority</b>	<b>Supplemental Request Funded</b>	<b>General Fund</b>	<b>W/S Fund</b>	<b>Other Funds</b>	<b>Total</b>	<b>Contains Recurring Cost?</b>
<b>Strong Economy</b>	Old Town Master Plan			350,000	350,000	
	UDC Updates	300,000			300,000	
	<b>Sub-Total</b>	<b>300,000</b>	<b>-</b>	<b>350,000</b>	<b>650,000</b>	
<b>Whole Community</b>	Parks & Recreation - 4 PT to 2 FT Head Lifeguards	-			-	Yes
	Parks & Recreation - 4 PT to 2 FT Lifeguards	-			-	Yes
	Parks & Recreation - 2 PT to 1 FT Facility Attendant	-			-	Yes
	Parks & Recreation - 4PT to 2FT Recreation Attendant	-			-	Yes
	Parks & Recreation - Parks Crew	161,257			161,257	Yes
	<b>Sub-Total</b>	<b>161,257</b>	<b>-</b>	<b>-</b>	<b>161,257</b>	
<b>Safe Community</b>	Police Department - Police Radio Replacement	410,000			410,000	Yes
	Police Department - Police Sergeant	82,572			82,572	Yes
	Police-Department - Two Police Officers	228,662		164,000	392,662	Yes
	Emergency Management - AHIMT Course	25,900			25,900	No
	Fire Department - Three Firefighting Positions	-			-	Yes
	Public Safety Dispatching Study	80,000			80,000	
	<b>Sub-Total</b>	<b>827,134</b>	<b>-</b>	<b>164,000</b>	<b>991,134</b>	
<b>Sustainable Infrastructure</b>	Utilities - Management Assistant		115,811		115,811	Yes
	Utilities - Business Administrator		83,163		83,163	Yes
	Utilities - Environmental Health and Safety Coordinator		99,330		99,330	Yes
	Utilities - Pearland Water Asset Management Consultant Contract Funding		50,000		50,000	No
	Engineering-Capital Project - Business Process Review & Update	50,000			50,000	No
	Engineering and Public Works - Generator Enclosure Heaters			144,000	144,000	No
	Engineering and Public Works-Storm Water Inspector			68,288	68,288	Yes
	Information-Technology-Replace Switches			275,000	275,000	Yes
	<b>Sub-Total</b>	<b>50,000</b>	<b>348,304</b>	<b>487,288</b>	<b>885,592</b>	
<b>Resilient Finances</b>						
	<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Trusted Government</b>	311 Call Center	30,000			30,000	
	<b>Sub-Total</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	
	<b>Total</b>	<b>1,368,391</b>	<b>348,304</b>	<b>1,001,288</b>	<b>2,717,983</b>	

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



**CITY OF PEARLAND**  
**FY 2024 PROPOSED BUDGET**  
**ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS**

**SUMMARY ALL FUNDS**

FUND	FY2024 PROPOSED BEG BALANCE	FY2024 PROPOSED REVENUES	FY2024 PROPOSED EXPENDITURES	FY2024 PROPOSED END BALANCE
General Fund	27,598,165	115,263,443	114,257,282	28,604,326
Debt Service Fund	3,175,287	57,571,175	56,128,580	4,617,881
Special Revenue Funds	13,478,060	4,627,244	5,474,504	12,630,800
Proprietary Funds	34,698,469	112,720,748	115,393,148	32,634,572
Capital Project Funds	28,829,478	253,387,405	226,171,435	56,045,448
Internal Service Funds	20,644,273	39,547,968	42,618,331	17,573,910
PEDC Fund	31,570,982	18,643,112	12,386,863	37,827,232
<b>TOTAL</b>	<b>\$ 159,994,714</b>	<b>\$ 601,761,095</b>	<b>\$ 572,430,143</b>	<b>\$ 189,934,169</b>

**SPECIAL REVENUE FUNDS**

FUND	FY2024 PROPOSED BEG BALANCE	FY2024 PROPOSED REVENUES	FY2024 PROPOSED EXPENDITURES	FY2024 PROPOSED END BALANCE
305 Hotel/Motel Occupancy Tax	7,275,862	1,717,000	1,720,554	7,272,308
310 Court Building Security	56,671	42,825	50,127	49,369
315 Citywide Donation	153,797	69,670	92,000	131,467
320 Court Technology	(3,449)	45,050	33,648	7,953
325 Street Assessment*	1,486,929	-	-	1,486,929
330 Park Donations	95,380	120,928	109,200	107,108
331 Tree Trust	1,080,050	24,500	437,500	667,050
332 Parks Financial Assistance Donations	(8,106)	8,106	-	(0)
335 Police State Seizure	149,704	3,133	55,200	97,637
336 Federal Police	115,702	3,750	15,000	104,452
337 Community Safety Fund	-	-	-	-
340 Park Development	3,501	2,625	-	6,126
345 Sidewalk	29,461	305,400	-	334,861
346 Drainage Maintenance Fund	65,457	5,975	-	71,432
350 Grant Fund	633,718	180,030	372,388	441,360
351 Community Development Block Grant	9,386	466,162	467,340	8,208
352 CDBG Disaster Recovery	(197,280)	-	-	(197,280)
353 Disaster Recovery Fund*	(307,736)	-	-	(307,736)
354 Hazard Mitigation	755,430	-	-	755,430
355 Coronavius Relief Fund	(1,412,395)	-	-	(1,412,395)
356 American Rescue Plan Act (ARPA)	1,000,000	-	-	1,000,000
360 Traffic Improvement	337,434	5,209	214,920	127,723
365 Truancy Prevention & Diversion	(6,193)	52,600	43,910	2,497
366 Municipal Jury	1,517	1,035	1,000	1,552
370 Municipal Channel	332,236	246,325	101,500	477,061
380 Regional Detention*	194,764	-	-	194,764
514 Infrastructure Reinvestment	1,636,221	1,326,921	1,760,217	1,202,925
<b>TOTAL</b>	<b>\$ 13,478,060</b>	<b>\$ 4,627,244</b>	<b>\$ 5,474,504</b>	<b>\$ 12,630,800</b>

**PROPRIETARY FUNDS**

FUND	FY2024 PROPOSED BEG BALANCE	FY2024 PROPOSED REVENUES	FY2024 PROPOSED EXPENDITURES	FY2024 PROPOSED END BALANCE
600 Water & Sewer Fund*	15,217,637	69,422,621	72,407,037	12,841,723
601 Water Sewer Debt Fund	19,615,099	34,567,397	34,392,649	19,789,847
610 Solid Waste Fund	(134,267)	8,730,730	8,593,462	3,001
<b>TOTAL</b>	<b>\$ 34,698,469</b>	<b>\$ 112,720,748</b>	<b>\$ 115,393,148</b>	<b>\$ 32,634,572</b>

\* Ending W/S Cash Equivalents for Fund 600 includes 608K Unrestricted Cash in W/S Debt Service Fund 601

**CAPITAL PROJECT FUNDS**

FUND	FY2024 PROPOSED BEG BALANCE	FY2024 PROPOSED REVENUES	FY2024 PROPOSED EXPENDITURES	FY2024 PROPOSED END BALANCE
500 Capital Projects General	1,718,527	719,746	862,641	1,575,632
501 Capital Projects-CO	(2,579,540)	240,084	(1,527,710)	(811,746)
503 Certificates of Obligation Series 2006	(20,800)	406	-	(20,394)
506 Capital Projects-GO	19,298,760	703,913	1,604,275	18,398,398
507 General Obligation Series 2020	3,932,007	-	36,187	3,895,820
508 Certificates of Obligation Series 2020	863,229	107,628	11,599	959,258
509 General Obligation Series 2021	2,518,122	56,402	37,749	2,536,775
511 PEDC Pay-As-You-Go	14,253,215	-	985,000	13,268,215
512 Certificates of Obligation Series 2021	184,250	-	49,255	134,995
513 General Obligation Series 2022	3,039,543	559,199	74,103	3,524,639
515 2020 Certificates of Obligation - TIRZ*	(6,910,376)	34,234	40,622	(6,916,764)
516 2021 Certificates of Obligation - TIRZ*	1,805,147	107,060	25,508	1,886,699
517 2022 Certificates of Obligation	(220,775)	303,866	9,988	73,103
518 2022 Certificates of Obligation - TIRZ*	(262,076)	158,603	23,750	(127,223)
519 General Obligation Series 2023	5,984	30,000	33,675	2,309
520 2023 Certificates of Obligation	(225,864)	-	80,702	(306,566)
521 Drainage Fund	(25,681)	-	22,988	(48,669)
522 GO Series 2024	(19,497,000)	75,153,000	46,664,000	8,992,000
523 CO Series 2024	(76,000)	38,000,000	38,240,918	(316,918)
524 2023 Certificates of Obligation - TIRZ*	(13,606)	-	17,414	(31,020)
525 TIRZ SERIES 2024	-	-	825,000	(825,000)
550 Utility Impact Fee Fund	7,106,944	482,360	4,254,712	3,334,592
551 Water Impact Fee Fund	2,981,455	1,622,711	1,000,000	3,604,166
552 Waste Water Impact Fee Fund	5,450,508	1,319,409	3,759,764	3,010,153
565 W & S Revenue Bonds	1,115,735	131,933	21,827	1,225,841
566 W & S Revenue Bonds 2020	2,135,822	63,680	43,679	2,155,823
567 Water Drinking Bond Funds 2020	(6,599,569)	701,343	18,644	(5,916,870)
568 W & S Revenue Bonds 2021	(1,542,354)	138,224	159,621	(1,563,751)
569 W & S Revenue Bonds 2022	2,099,613	995,441	1,817,155	1,277,899
570 Water/Sewer Pay As You Go CIP	(77,482)	157,490	(9,000)	89,008
571 2021 TWDB Revenue Bonds	(1,151,048)	1,600,380	2,421	446,911
574 W&S Revenue Bonds 2023	891,913	-	1,937,296	(1,045,384)
575 MUD 4 Capital Program	26,240	293	-	26,533
576 2024 Certificates of Obligation	(1,395,365)	130,000,000	125,047,652	3,556,983
<b>TOTAL</b>	<b>\$ 28,829,478</b>	<b>\$ 253,387,405</b>	<b>\$ 226,171,435</b>	<b>\$ 56,045,448</b>

Note - 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. Other negative balances can be attributed to situations where the bonds have been sold, but the funding not yet recieved by the city.

**INTERNAL SERVICE FUNDS**

<b>FUND</b>		<b>FY2024 PROPOSED BEG BALANCE</b>	<b>FY2024 PROPOSED REVENUES</b>	<b>FY2024 PROPOSED EXPENDITURES</b>	<b>FY2024 PROPOSED END BALANCE</b>
700	Risk Management Fund	500,084	4,521,443	4,519,061	502,466
702	Medical Self-Insurance Fund	2,753,895	10,802,790	10,898,350	2,658,335
703	Motor Pool Fund	16,778,430	6,065,760	14,529,797	8,314,393
704	Facilities Fund	393,905	3,322,084	3,456,557	259,432
705	Information Technology Fund	217,959	9,445,013	9,214,566	448,406
706	Capital Fund	-	5,390,878	-	5,390,878
<b>TOTAL</b>		<b>\$ 20,644,273</b>	<b>\$ 39,547,968</b>	<b>\$ 42,618,331</b>	<b>\$ 17,573,910</b>

**PEARLAND ECONOMIC DEVELOPMENT CORPORATION (PEDC)**

<b>FUND</b>		<b>FY2024 PROPOSED BEG BALANCE</b>	<b>FY2024 PROPOSED REVENUES</b>	<b>FY2024 PROPOSED EXPENDITURES</b>	<b>FY2024 PROPOSED END BALANCE</b>
900	Economic Development Fund	31,570,982	18,643,112	12,386,863	37,827,232
<b>TOTAL</b>		<b>\$ 31,570,982</b>	<b>\$ 18,643,112</b>	<b>\$ 12,386,863</b>	<b>\$ 37,827,232</b>

# MULTI-YEAR FORECAST FISCAL YEARS 2024 - 2026

## 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 finance.

The forecast provides a solid planning tool by building upon the proposed FY24 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 FY24 is 0.65540.
- ◆ During the 2019 Bond Referendum, the materials presented showed a maximum projected debt rate of \$0.4875; During the 2023 Bond Referendum, the materials presented showed a maximum projected debt rate of \$0.3950; This projection does not exceed these amounts.
- ◆ A 14% rate increase is included in the FY24 budget; and a projected increase of 17% in both FY25 and FY26 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% in FY 25 and FY 26.

**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 20-30 years maturity level principal payment.

In order to fund obligations and implement the fiscal year CIP and proceed with a \$83 million Bond Issuance scheduled at the end of FY 2023, 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 24, 51% of MUD Rebate was paid by Enterprise Fund. The City goal is to have 66% of MUD Rebate paid by Enterprise Fund. We plan to increase an additional of 3% of MUD Rebate paid by Enterprise Fund to 54% in FY25, 57% in FY26, 60% in FY27, 63% in FY28, and 66% in FY29 and future years.

**General Fund**

In the FY24 proposed budget, the General Fund is expected to have \$431,298 in excess reserves, which is 91 days, 1 day over the 90-day fund balance policy. The \$1,006,161 Revenues Over Expenditures allows for the General Fund to increase the ending balance and stay in compliance with the City Financial Policy. The General Fund balance is forecasted to end FY24 with \$28,604,326 in reserves. Total expenditures in FY 25 are projected to increase to \$120,133,608, 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 34.8% in FY 24. General Fund property tax revenues as a percentage of total increases slightly to 36.3% in FY 25 and then 36.9% in FY 26. Sales tax receipts are projected to increase 4% per year for FY 25 and FY 26.

**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 14% rate increase is proposed for FY 24. The City plans to issue additional debt in FY24 and FY25. The bonds will be used to begin construction on the expansion of the Barry Rose Water Reclamation Facility (WRF) and decommissioning the Longwood WRF 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 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
<b>Proposed Water and Sewer Rate Change</b>	14%	17%	17%	11%	8%
<b>Connection Growth</b>	0.5%	1%	1%	1%	1%
<b>Water and Sewer Charges</b>	\$ 67,633,722	\$ 81,958,424	\$ 96,700,258	\$ 107,084,212	\$ 117,219,951
<b>Total Expenditures</b>	\$72,407,037	\$ 87,516,513	\$97,796,786	\$108,761,315	\$116,655,957



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 \$31.69 million in FY 2026, a decrease of \$6.1 million from FY24.

Sales tax revenue is a major component of funding for the Corporation. Similar to General Fund, revenues from sales taxes are projected to increase by 4.0% between FY24 and FY26, from \$15.9 million in fiscal year 2024 to \$16.5 million in fiscal year 2026. The sales tax revenues are 85% of the total revenues in 2024 and 93% in 2026.

### **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, 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 2024- 2026**  
**GENERAL FUND OVERVIEW**  
**Voter Approved Forecasted Property Tax Rate Scenario**

DESCRIPTION	ACTUAL 2022	AMENDED 2023	PROPOSED 2024	FORECASTED 2025	FORECASTED 2026	Comments
<b>REVENUE</b>						
Property Taxes <sup>1</sup>	29,937,663	31,456,290	40,052,339	44,138,807	46,599,880	Uses Voter Approved Rate. See footnote #1
Sales & Use Taxes	28,930,889	30,925,000	32,017,500	33,298,200	34,630,128	Assumes 4% growth
Franchise Fees	6,622,237	6,883,139	6,866,455	7,072,449	7,284,622	Assumes 3% growth
Licenses & Permits	4,635,498	3,543,088	3,997,971	4,117,910	4,241,447	Assumes 3% growth
Fines & Forfeitures	1,989,062	2,010,508	1,984,305	2,023,991	2,064,471	Assumes 2% growth
Charges For Service	22,244,085	19,950,090	23,894,405	24,369,623	25,040,246	Assumes 3% growth
Investment Earnings	98,435	1,570,186	1,432,007	1,474,967	1,519,216	Assumes 3% growth
Miscellaneous	733,604	802,729	649,306	668,785	688,849	Assumes 3% growth
Intergovernmental	4,418,515	-	-	-	-	
Transfers In	5,197,799	8,402,361	4,369,155	4,500,230	4,635,237	Assumes 3% growth.
<b>TOTAL REVENUES</b>	<b>\$ 104,807,787</b>	<b>\$ 105,543,391</b>	<b>\$ 115,263,443</b>	<b>\$ 121,664,962</b>	<b>\$ 126,704,096</b>	
<b>TAX RATE</b>						
General Fund	0.305000	0.285000	0.322500			
Debt Service	0.415000	0.338765	0.332900			
Total Tax Rate	0.720000	0.623765	0.655400			
<b>TAX RATE SPLIT</b>						
General Fund	42%	46%	49%			
Debt Service	58%	54%	51%			
<b>TAX RATE INCREASE (DECREASE)</b>						
General Fund	0.0499	(0.0200)	0.0375			
Debt Service	(0.0150)	(0.0762)	(0.0059)			
Total Tax Rate	0.0349	(0.0962)	0.0316			

1) The property tax forecast is based off an extrapolated version of FY24 revenue. It assumed 4% growth in FY25 and FY26  
Property Tax Revenue also includes estimated Delinquent Tax Collections, Penalties, and Interest

**MULTI-YEAR BUDGET 2024- 2026**  
**GENERAL FUND OVERVIEW**  
**Voter Approved Forecasted Property Tax Rate Scenario**

DESCRIPTION	ACTUAL 2022	AMENDED 2023	PROPOSED 2024	FORECASTED 2025	FORECASTED 2026	Comments
<b>EXPENDITURES</b>						
Public Safety						
Salaries & Wages	49,653,404	52,616,379	54,383,847	57,077,528	59,942,764	
Transfers Out	4,325,718	5,959,101	6,481,813	6,676,267	6,876,555	
Misc Services	2,181,006	2,536,790	2,827,459	2,912,283	2,970,528	
Material & Spply	1,594,620	2,431,211	2,564,726	2,641,668	2,694,501	
Repair & Maint	856,502	1,215,714	1,248,375	1,285,826	1,311,543	
Capital Outlay	688,788	857,303	996,400	1,026,292	1,046,818	
Inventory	35,699	95,357	119,512	123,097	125,559	
Bldg & Grounds	26,032	43,000	33,000	33,990	34,670	
Public Safety Total	\$ 59,361,770	\$ 65,754,855	\$ 68,655,132	\$ 71,776,952	\$ 75,002,938	
General Government						
Salaries & Wages	7,025,691	6,135,040	6,212,942	6,506,920	6,817,988	
Transfers Out	5,168,144	8,116,353	5,851,918	6,027,476	6,208,300	
Misc Services	3,483,514	2,568,237	2,366,464	2,437,458	2,486,207	
Repair & Maint	3,039,477	310,829	311,784	321,138	327,560	
Inventory	444,143	-	-	-	-	
Material & Spply	216,888	196,294	195,766	201,639	205,672	
Other	11,665	111,800	211,800	218,154	222,517	
Principal Pmt	179,299	121,680	-	-	-	
Interest Expense	7,543	3,030	-	-	-	
General Government Total	\$ 19,576,365	\$ 17,563,263	\$ 15,150,674	\$ 15,712,784	\$ 16,268,244	
Public Works						
Salaries & Wages	5,752,082	5,110,277	6,174,675	6,468,976	6,779,659	
Misc Services	4,029,270	4,315,915	4,204,463	4,330,597	4,417,209	
Bldg & Grounds	1,066,484	363,404	331,500	341,445	348,274	
Transfers Out	1,104,635	4,335,156	4,252,954	4,380,543	4,476,960	
Material & Spply	434,115	1,107,260	910,148	937,452	956,201	
Repair & Maint	94,596	134,621	150,900	155,427	158,536	
Inventory	3,188	31,890	-	-	-	
Capital Outlay	21,808	-	-	-	-	
Public Works Total	\$ 12,506,179	\$ 15,398,523	\$ 16,024,640	\$ 16,614,440	\$ 17,136,838	
Parks & Recreation						
Salaries & Wages	4,701,528	5,166,711	5,801,043	6,074,753	6,362,488	
Misc Services	735,865	1,155,519	1,208,384	1,244,636	1,269,528	
Material & Spply	548,328	623,731	613,187	631,583	644,214	
Capital Outlay	58,700	399,608	66,000	67,980	70,019	
Bldg & Grounds	355,148	541,403	421,389	434,031	442,711	
Transfers Out	157,358	659,139	749,015	771,485	794,630	
Repair & Maint	85,171	100,042	102,720	105,802	107,918	
Inventory	8,740	-	-	-	-	
Parks & Recreation Total	\$ 6,650,838	\$ 8,646,153	\$ 8,961,738	\$ 9,330,269	\$ 9,691,509	

**MULTI-YEAR BUDGET 2024- 2026**  
**GENERAL FUND OVERVIEW**  
**Voter Approved Forecasted Property Tax Rate Scenario**

DESCRIPTION	ACTUAL 2022	AMENDED 2023	PROPOSED 2024	FORECASTED 2025	FORECASTED 2026	Comments
Community Services						
Salaries & Wages	3,626,862	3,714,885	3,986,516	4,176,224	4,376,059	
Misc Services	838,713	561,695	922,537	950,213	969,217	
Material & Spply	46,133	66,792	65,121	67,075	68,416	
Transfers Out	44,948	420,072	459,779	473,572	487,780	
Repair & Maint	28,155	461,500	30,145	31,049	31,670	
Other	223	1,000	1,000	1,030	1,051	
Inventory	-	-	-	-	-	
Capital Outlay	-	15,000	-	-	-	
Community Services Total	\$ 4,585,033	\$ 5,240,944	\$ 5,465,098	\$ 5,699,164	\$ 5,934,193	
Funded CIP O&M Costs & Service Level Enhancements Total				\$ 1,000,000	\$ 1,000,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 102,680,185</b>	<b>\$ 112,603,738</b>	<b>\$ 114,257,282</b>	<b>\$ 120,133,608</b>	<b>\$ 125,033,722</b>	
REV OVER/(UNDER) EXP	\$ 2,127,602	\$ (7,060,347)	\$ 1,006,161	\$ 1,531,353	\$ 1,670,374	
BEGINNING FUND BALANCE	\$ 32,589,889	\$ 34,657,543	\$ 27,598,165	\$ 28,604,326	\$ 30,135,679	
<b>ENDING FUND BALANCE</b>	<b>\$ 34,657,543</b>	<b>\$ 27,598,165</b>	<b>\$ 28,604,326</b>	<b>\$ 30,135,679</b>	<b>\$ 31,806,053</b>	
Policy Requirement <sup>2</sup>	\$ 17,113,364	\$ 27,765,305	\$ 28,173,028	\$ 29,621,986	\$ 30,830,233	
Amount Over Policy	\$ 17,544,179	\$ (167,140)	\$ 431,298	\$ 513,694	\$ 975,820	
Fund Balance % of Exp	34%	25%	25%	25%	25%	
Fund Balance In Days (Target 90 days)	122	89	91	92	93	
Target Fund Balance in Days	60	90	90	90	90	

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

**MULTI-YEAR BUDGET 2024- 2026**  
**GENERAL FUND OVERVIEW**  
**No New Revenue Forecasted Property Tax Rate Scenario**

DESCRIPTION	ACTUAL 2022	AMENDED 2023	PROPOSED 2024	FORECASTED		Comments
				2025	2026	
<b>REVENUE</b>						
Property Taxes <sup>1</sup>	29,937,663	31,456,290	40,052,339	40,052,339	40,052,339	See footnote #1
Sales & Use Taxes	28,930,889	30,925,000	32,017,500	33,298,200	34,630,128	Assumes 4% growth
Franchise Fees	6,622,237	6,883,139	6,866,455	7,072,449	7,284,622	Assumes 3% growth
Licenses & Permits	4,635,498	3,543,088	3,997,971	4,117,910	4,241,447	Assumes 3% growth
Fines & Forfeitures	1,989,062	2,010,508	1,984,305	2,023,991	2,064,471	Assumes 2% growth
Charges For Service	22,244,085	19,950,090	23,894,405	24,369,623	25,040,246	Assumes 3% growth
Investment Earnings	98,435	1,570,186	1,432,007	1,474,967	1,519,216	Assumes 3% growth
Miscellaneous	733,604	802,729	649,306	668,785	688,849	Assumes 3% growth
Intergovernmental	4,418,515	-	-	-	-	
Transfers In	5,197,799	8,402,361	4,369,155	4,500,230	4,635,237	Assumes 3% growth.
<b>TOTAL REVENUES</b>	<b>\$ 104,807,787</b>	<b>\$ 105,543,391</b>	<b>\$ 115,263,443</b>	<b>\$ 117,578,494</b>	<b>\$ 120,156,555</b>	
<b>TAX RATE</b>						
General Fund	0.305000	0.285000	0.322500			
Debt Service	0.415000	0.338765	0.332900			
Total Tax Rate	0.720000	0.623765	0.655400			
<b>TAX RATE SPLIT</b>						
General Fund	42%	46%	49%			
Debt Service	58%	54%	51%			
<b>TAX RATE INCREASE (DECREASE)</b>						
General Fund	0.0499	(0.0200)	0.0375			
Debt Service	(0.0150)	(0.0762)	(0.0059)			
Total Tax Rate	0.0349	(0.0962)	0.0316			

1) Under the No New Revenue Rate Scenario, the property tax forecast is based off an extrapolated version of FY24 revenue with no growth in FY25 and FY26. Property Tax Revenue also includes estimated Delinquent Tax Collections, Penalties, and Interest.

**MULTI-YEAR BUDGET 2024- 2026**  
**GENERAL FUND OVERVIEW**  
**No New Revenue Forecasted Property Tax Rate Scenario**

DESCRIPTION	ACTUAL 2022	AMENDED 2023	PROPOSED 2024	FORECASTED 2025	FORECASTED 2026	Comments
<b>EXPENDITURES</b>						
Public Safety						
Salaries & Wages	49,653,404	52,616,379	54,383,847	57,077,528	59,942,764	
Transfers Out	4,325,718	5,959,101	6,481,813	6,676,267	6,876,555	
Misc Services	2,181,006	2,536,790	2,827,459	2,912,283	2,970,528	
Material & Spply	1,594,620	2,431,211	2,564,726	2,641,668	2,694,501	
Repair & Maint	856,502	1,215,714	1,248,375	1,285,826	1,311,543	
Capital Outlay	688,788	857,303	996,400	1,026,292	1,046,818	
Inventory	35,699	95,357	119,512	123,097	125,559	
Bldg & Grounds	26,032	43,000	33,000	33,990	34,670	
Public Safety Total	\$ 59,361,770	\$ 65,754,855	\$ 68,655,132	\$ 71,776,952	\$ 75,002,938	
General Government						
Salaries & Wages	7,025,691	6,135,040	6,212,942	6,506,920	6,817,988	
Transfers Out	5,168,144	8,116,353	5,851,918	6,027,476	6,208,300	
Misc Services	3,483,514	2,568,237	2,366,464	2,437,458	2,486,207	
Repair & Maint	3,039,477	310,829	311,784	321,138	327,560	
Inventory	444,143	-	-	-	-	
Material & Spply	216,888	196,294	195,766	201,639	205,672	
Other	11,665	111,800	211,800	218,154	222,517	
Principal Pmt	179,299	121,680	-	-	-	
Interest Expense	7,543	3,030	-	-	-	
Capital Outlay	-	-	-	-	-	
General Government Total	\$ 19,576,365	\$ 17,563,263	\$ 15,150,674	\$ 15,712,784	\$ 16,268,244	
Public Works						
Salaries & Wages	5,752,082	5,110,277	6,174,675	6,468,976	6,779,659	
Misc Services	4,029,270	4,315,915	4,204,463	4,330,597	4,417,209	
Bldg & Grounds	1,066,484	363,404	331,500	341,445	348,274	
Transfers Out	1,104,635	4,335,156	4,252,954	4,380,543	4,476,960	
Material & Spply	434,115	1,107,260	910,148	937,452	956,201	
Repair & Maint	94,596	134,621	150,900	155,427	158,536	
Inventory	3,188	31,890	-	-	-	
Capital Outlay	21,808	-	-	-	-	
Public Works Total	\$ 12,506,179	\$ 15,398,523	\$ 16,024,640	\$ 16,614,440	\$ 17,136,838	
Parks & Recreation						
Salaries & Wages	4,701,528	5,166,711	5,801,043	6,074,753	6,362,488	
Misc Services	735,865	1,155,519	1,208,384	1,244,636	1,269,528	
Material & Spply	548,328	623,731	613,187	631,583	644,214	
Capital Outlay	58,700	399,608	66,000	67,980	70,019	
Bldg & Grounds	355,148	541,403	421,389	434,031	442,711	
Transfers Out	157,358	659,139	749,015	771,485	794,630	
Repair & Maint	85,171	100,042	102,720	105,802	107,918	
Inventory	8,740	-	-	-	-	
Parks & Recreation Total	\$ 6,650,838	\$ 8,646,153	\$ 8,961,738	\$ 9,330,269	\$ 9,691,509	



**MULTI-YEAR BUDGET 2024- 2026**  
**GENERAL FUND OVERVIEW**  
**No New Revenue Forecasted Property Tax Rate Scenario**

DESCRIPTION	ACTUAL 2022	AMENDED 2023	PROPOSED 2024	FORECASTED		Comments
	2025	2026				
Community Services						
Salaries & Wages	3,626,862	3,714,885	3,986,516	4,176,224	4,376,059	
Misc Services	838,713	561,695	922,537	950,213	969,217	
Material & Spply	46,133	66,792	65,121	67,075	68,416	
Transfers Out	44,948	420,072	459,779	473,572	487,780	
Repair & Maint	28,155	461,500	30,145	31,049	31,670	
Other	223	1,000	1,000	1,030	1,051	
Bldg & Grounds	-	-	-	-	-	
Inventory	-	-	-	-	-	
Capital Outlay	-	15,000	-	-	-	
Community Services Total	\$ 4,585,033	\$ 5,240,944	\$ 5,465,098	\$ 5,699,164	\$ 5,934,193	
Funded CIP O&M Costs & Service Level Enhancements Total				\$ 1,000,000	\$ 1,000,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 102,680,185</b>	<b>\$ 112,603,738</b>	<b>\$ 114,257,282</b>	<b>\$ 120,133,608</b>	<b>\$ 125,033,722</b>	
REV OVER/(UNDER) EXP	\$ 2,127,602	\$ (7,060,347)	\$ 1,006,161	\$ (2,555,115)	\$ (4,877,167)	
BEGINNING FUND BALANCE	\$ 32,589,889	\$ 34,657,543	\$ 27,597,196	\$ 28,603,357	\$ 26,048,242	
<b>ENDING FUND BALANCE</b>	<b>\$ 34,657,543</b>	<b>\$ 27,597,196</b>	<b>\$ 28,603,357</b>	<b>\$ 26,048,242</b>	<b>\$ 21,171,075</b>	
Policy Requirement <sup>2</sup>	\$ 17,113,364	\$ 27,765,305	\$ 28,173,028	\$ 29,621,986	\$ 30,830,233	
Amount Over Policy	\$ 17,544,179	\$ (168,109)	\$ 430,329	\$ (3,573,743)	\$ (9,659,158)	
Fund Balance % of Exp	34%	25%	25%	22%	17%	
Fund Balance In Days (Target 90 days)	122	89	91	79	62	
Target Fund Balance in Days	60	90	90	90	90	

2) 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Adopted / Proposed Water and Sewer Rate Change</b>	<b>5%</b>	<b>13.1%</b>	<b>14%</b>	<b>17%</b>	<b>17%</b>	<b>11%</b>	<b>8%</b>
Total Revenue	53,193,086	64,641,730	69,422,620	83,971,543	98,956,551	109,519,322	119,816,496
Operating Expenses - Fund 600	29,071,215	39,788,723	42,044,216	47,515,743	50,286,047	53,126,243	55,176,830
Non-operating Expenses - Fund 600	5,862,480	3,565,473	4,959,938	6,240,449	6,121,777	7,088,374	8,187,072
Debt Service Expenses Net of Impact fee - Fund 601	19,932,720	23,139,707	25,402,883	33,760,322	41,388,962	48,546,698	53,292,056
Total Expenses	54,866,416	66,493,903	72,407,037	87,516,513	97,796,786	108,761,315	116,655,957
<b>Net Annual Revenue Over Expenditures</b>	<b>(1,673,329)</b>	<b>(1,852,173)</b>	<b>(2,984,417)</b>	<b>(3,544,970)</b>	<b>1,159,765</b>	<b>758,007</b>	<b>3,160,539</b>
Beginning Cash Equivalents Net of Restricted for Debt Service (Fund 600 & 601)	18,743,139	17,069,810	15,217,637	12,841,722	9,785,913	11,461,015	12,771,510
Add Unrestricted Cash in Debt Service Fund - 601 <sup>10</sup>	-	-	608,503	489,161	515,338	552,488	582,981
Ending Cash Equivalents Net of Restricted for Debt Service (see calculation on Multi-year Forecast) <sup>1</sup>	17,069,810	15,217,637	12,841,722	9,785,913	11,461,015	12,771,510	16,515,030
<b>Additional Debt Issuance as of July 2023</b>	<b>49,203,515</b>	<b>55,247,635</b>	<b>118,263,750</b>	<b>160,804,000</b>	<b>97,953,000</b>	<b>46,543,000</b>	<b>38,034,000</b>
Surface Water Treatment Plant (Phase 1 & 2)	20,980,000	500,000	-	-	7,022,000	25,460,000	25,460,000
Sewer System Expansion	12,541,265	36,486,265	55,063,000	104,995,000	55,237	-	-
Other Projects	15,682,250	18,261,370	63,200,750	54,840,895	90,875,763	21,083,000	12,574,000
<b>Debt Service Coverage</b>							
W/S Revenue + Impact Fee Revenue	59,496,654	71,436,693	72,122,620	87,880,136	102,582,955	112,863,537	123,160,711
Less Operating Expenses	29,071,215	39,788,723	42,044,216	47,515,743	50,286,047	53,126,243	55,176,830
Net Revenue Available for Debt Services	<b>30,425,439</b>	<b>31,647,970</b>	<b>30,078,404</b>	<b>40,364,393</b>	<b>52,296,908</b>	<b>59,737,294</b>	<b>67,983,881</b>
Current Year W/S Annual Debt Service	25,783,037	27,071,642	25,870,156	25,772,433	25,870,526	25,697,370	24,453,648
Bond Coverage - 1.15 required to issue COs*	1.18	1.17	1.16	1.57	2.02	2.32	2.78
Ordinance <b>Restricted for Debt Service</b>	15,766,567	15,766,567	15,362,814	14,973,653	14,558,316	14,105,827	13,622,846
Financial Policy							
Water/Sewer Unreserved Working Capital 15% - Ending Cash / (Operating Expense + CO's Debt Serv.)	53%	34%	26%	16%	15%	15%	18%
Combine Reserved Fund 600 + 601 25%= Ending Cash/ (Operating Expenses + Debt Service Payment)	<b>113%</b>	<b>47%</b>	<b>39%</b>	<b>29%</b>	<b>27%</b>	<b>25%</b>	<b>25%</b>

1) Due to prior year-end closing/ audit entry, Actual Beginning Cash Balance FY22 can be different from Prior Ending Cash Balance FY21  
\* FY24 Coverage Ratio = (FY24 Revenue - FY24 Operating Expense)/ (FY24 W/S Revenue Bond Debt Service)  
The current Rate Model includes: 4% Salary Increase, and \$1,075K Vehicle Replace

**MULTI-YEAR BUDGET 2024-2028  
ENTERPRISE FUND DETAIL**

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2022	2023	2024	2025	2026	2027	2028
<b>CHARGES FOR SERVICE</b>							
Water/Sewer Charges <sup>1</sup>	51,438,372	62,644,996	67,633,722	81,958,424	96,700,258	107,084,212	117,219,951
Connection Fee	70,967	1,200	1,200	1,212	1,224	1,236	1,249
Water/Sewer Tap Fee	88,758	98,682	98,682	99,669	100,666	101,672	102,689
Late Payment Fee	669,772	622,038	608,700	737,600	870,300	963,800	1,055,000
Meter Set Fee	124,074	90,720	81,410	82,224	83,046	83,877	84,715
Curb Stop Replacement Fee							
Grease Trap Fee	57,990	58,680	59,378	59,972	60,572	61,178	61,789
Reconnect Fee	104,735	60,512	60,512	61,117	61,728	62,346	62,969
Charges for Service Hydrant Meter Rental	14,796	16,575	19,561	19,756	19,954	20,153	20,355
Charges for Service Backflow Test Report Fee	95,183	103,543	103,543	104,578	105,624	106,680	107,747
Miscellaneous	39,734	96,873	96,873	97,842	98,820	99,808	100,806
<b>TOTAL CHARGES FOR SERVICE</b>	<b>52,704,382</b>	<b>63,793,819</b>	<b>68,763,581</b>	<b>83,222,394</b>	<b>98,102,192</b>	<b>108,584,962</b>	<b>118,817,271</b>
<b>MISCELLANEOUS REVENUE</b>							
NSF Fees	3,375	3,750	3,394	3,428	3,462	3,497	3,532
Recycle	3,463	714	1,000	1,010	1,020	1,030	1,041
Miscellaneous and FEMA	73,887	236,851	2,645	2,671	2,698	2,725	2,752
<b>TOTAL MISCELLANEOUS</b>	<b>80,725</b>	<b>241,315</b>	<b>7,039</b>	<b>7,109</b>	<b>7,180</b>	<b>7,252</b>	<b>7,325</b>
<b>INTEREST</b>							
Interest <sup>2</sup>	11,511	161,780	130,000	131,300	132,613	133,939	135,279
<b>TOTAL INTEREST</b>	<b>11,511</b>	<b>161,780</b>	<b>130,000</b>	<b>131,300</b>	<b>132,613</b>	<b>133,939</b>	<b>135,279</b>
<b>TRANSFERS IN</b>							
City Payment for Water	400,000	450,000	522,000	610,740	714,566	793,168	856,621
<b>TOTAL INTERFUND TRANSFERS</b>	<b>400,000</b>	<b>450,000</b>	<b>522,000</b>	<b>610,740</b>	<b>714,566</b>	<b>793,168</b>	<b>856,621</b>
<b>OTHER FINANCING SOURCES</b>							
Sale of Property							
Miscellaneous	(3,531)	(5,184)					
Capital Proceed <sup>3</sup>							
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(3,531)</b>	<b>(5,184)</b>					
<b>TOTAL REVENUES</b>	<b>53,193,086</b>	<b>64,641,730</b>	<b>69,422,620</b>	<b>83,971,543</b>	<b>98,956,551</b>	<b>109,519,322</b>	<b>119,816,496</b>

1. Water/Sewer Charges reflect both growth in number of meters and necessary revenue increases

2. The Fed raised rates six times in FY2023 from 3.25% on Sept 22, 2022 to 5.50% on July 26, 2023. In the long-term, the United States Fed Funds Rate is projected to trend around 4.25-4.50% in 2024, a decrease of 18% to 23%. In FY24, Interest Revenue are forecasted to decrease by 20%.

3. Water and Sewer Infrastructures that were built by developer then turnover to the City

**MULTI-YEAR BUDGET 2024-2028  
ENTERPRISE FUND DETAIL**

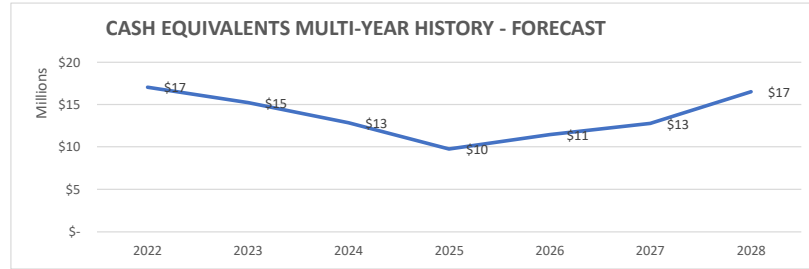
DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2022	2023	2024	2025	2026	2027	2028
<b>EXPENDITURES</b>							
Utilities <sup>7</sup>							
Administration <sup>7</sup>							
Salaries and Wages <sup>4</sup>	1,056,870	834,403	938,666	982,990	1,029,684	1,065,534	1,108,476
Materials & Supplies	25,373	42,646	43,279	44,577	45,469	46,378	47,306
Repair & Maintenance	80,374	78,600	9,000	9,180	9,364	9,645	9,837
Miscellaneous Services <sup>5</sup>	88,982	195,306	171,525	174,956	178,455	183,808	187,484
Inventory	1,087	2,250					
Transfers Out IT Services & Motor Pool		2,781,677	3,130,165	3,224,070	3,320,792	3,420,416	3,523,028
Administration Total	1,252,686	3,934,882	4,292,635	4,435,772	4,583,763	4,725,781	4,876,132
Lift Stations <sup>7</sup>							
Salaries and Wages <sup>4</sup>	474,835	576,996	557,181	583,978	612,164	633,475	659,532
Materials & Supplies	18,821	37,150	39,556	40,743	41,558	42,389	43,236
Building & Grounds	15,252	35,279	15,000	15,300	15,606	16,230	16,555
Repair & Maintenance	234,712	380,195	390,040	397,841	405,798	417,972	426,331
Miscellaneous Services <sup>5</sup>	226,212	389,406	394,195	402,079	410,120	422,424	430,873
Inventory							
Transfers Out	67,097	89,524	260,409	268,221	276,268	284,556	293,093
Lift Stations Total	1,036,929	1,508,550	1,656,381	1,708,162	1,761,513	1,817,045	1,869,620
Wastewater <sup>7</sup>							
Salaries and Wages <sup>4</sup>	969,425	813,136	1,188,889	1,246,330	1,306,762	1,352,414	1,408,455
Materials & Supplies	454,410	731,986	719,142	755,099	792,854	832,497	874,122
Building & Grounds	14,394		2,000	2,040	2,081	2,164	2,207
Repair & Maintenance	355,176	921,309	559,500	570,690	582,104	599,567	611,558
Miscellaneous: Mud Fee & Construction		790,000					
Miscellaneous Electricity		950,000					
Miscellaneous Services <sup>5</sup>	2,551,211	2,275,869	3,673,153	3,746,616	3,821,548	3,936,195	4,014,919
Inventory		9,800					
Transfers Out	75,795	64,406	61,000	62,830	64,715	66,656	68,656
Wastewater Total	4,420,410	6,556,506	6,203,684	6,383,605	6,570,064	6,789,493	6,979,917
Environmental Service <sup>7</sup>							
Salaries and Wages <sup>4</sup>	342,515	421,201	567,576	594,921	623,689	645,427	672,166
Materials & Supplies	2,672	14,569	14,848	15,590	16,370	17,188	18,048
Repair & Maintenance	1,843	4,980	5,520	5,630	5,743	5,915	6,034
Miscellaneous Services <sup>5</sup>	2,987	38,278	48,863	49,840	50,837	52,362	53,409
Transfers Out	12,835	30,287	33,672	34,682	35,723	36,794	37,898
Environmental Service Total	362,851	509,315	670,479	700,665	732,362	757,688	787,555
Water Production <sup>7</sup>							
Salaries and Wages <sup>4</sup>	1,230,995	1,527,179	1,670,236	1,750,727	1,835,402	1,899,321	1,977,889
Water Purchase <sup>5</sup>	4,884,466	6,761,240	4,800,000	5,040,000	5,292,000	5,556,600	5,834,430
Materials & Supplies	440,516	827,204	1,666,180	1,749,489	1,836,963	1,928,812	2,025,252
Building & Grounds	136,931	139,690	101,150	103,173	105,236	109,446	111,635
Repair & Maintenance	401,761	616,808	577,800	589,356	601,143	619,177	631,561
Miscellaneous Electricity		528,800					
Miscellaneous Services <sup>5</sup>	1,139,255	1,440,235	1,855,847	1,892,964	1,930,823	1,988,748	2,028,523
Inventory		18,614					
Capital Outlay		225,947					
Transfers Out	163,922	262,183	451,420	464,963	478,911	493,279	508,077
Water Production Total	8,397,844	12,347,900	11,122,633	11,590,671	12,080,480	12,595,382	13,117,367
Distribution and Collection <sup>7</sup>							
Salaries and Wages <sup>4</sup>	2,812,719	3,141,071	3,268,709	3,427,552	3,594,741	3,720,390	3,876,750
Materials & Supplies	337,818	491,137	487,930	512,327	537,943	564,840	593,082
Repair & Maintenance	103,232	97,124	149,000	151,980	155,020	159,670	162,864
Miscellaneous Services <sup>5</sup>	40,757	286,870	291,440	297,269	303,214	312,311	318,557
Inventory	5,885	13,000	13,000	13,260	13,525	13,931	14,210
Capital Outlay	38,958	5,150					
Transfers Out	491,766	433,396	703,454	724,558	746,294	768,683	791,744
Distribution & Collection Total	3,831,136	4,467,748	4,913,533	5,126,945	5,350,737	5,539,825	5,757,206
Construction							
Salaries and Wages <sup>4</sup>	(86,370)						
Materials & Supplies	(35)						
Repair & Maintenance							
Miscellaneous Services <sup>5</sup>							
Capital Outlay							
Transfers Out							
Construction Total	(86,405)						

**MULTI-YEAR BUDGET 2024-2028  
ENTERPRISE FUND DETAIL**

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2022	2023	2024	2025	2026	2027	2028
<b>Water Meter Services (Merge w/ Utility Customer Service FY24)</b>							
Salaries and Wages <sup>4</sup>	327,030	266,188					
Materials & Supplies	146,360	713,073					
Repair & Maintenance	12,412	11,400					
Miscellaneous Services <sup>5</sup>	6,789	56,877					
Transfers Out	132,210	89,607					
<b>Water Meter Services Total</b>	<b>624,800</b>	<b>1,137,145</b>					
<b>Water/Sewer Grounds Maintenance</b>							
Salaries and Wages <sup>4</sup>	538,934	580,218	581,692	609,892	639,573	661,793	689,615
Materials & Supplies	11,801	14,340	14,175	14,884	15,628	16,409	17,230
Building & Grounds	5,523	5,880	7,350	7,497	7,647	7,953	8,112
Repair & Maintenance	13,137	14,620	14,628	14,921	15,219	15,676	15,989
Miscellaneous Services <sup>5</sup>	69,476	90,911	107,931	110,090	112,291	115,660	117,973
Inventory		18,471					
Transfers Out	78,778	100,790	88,874	91,540	94,286	97,115	100,028
<b>Water/Sewer Grounds Maintenance Total</b>	<b>717,650</b>	<b>825,230</b>	<b>814,650</b>	<b>848,823</b>	<b>884,644</b>	<b>914,606</b>	<b>948,948</b>
<b>Pretreatment (Merge w/ Backflow FY22)</b>							
Salaries and Wages <sup>4</sup>	212,095	29,436					
Materials & Supplies	1,937						
Repair & Maintenance	3,389						
Miscellaneous Services <sup>5</sup>	14,711						
Transfers Out	12,565						
<b>Pretreatment Total</b>	<b>244,697</b>	<b>29,436</b>					
<b>Surface Water Plant <sup>7</sup></b>							
Salaries and Wages <sup>4</sup>	328,877	645,620	1,136,287	1,191,061	1,248,679	1,292,288	1,345,612
Materials & Supplies <sup>6</sup>	29,072	541,338	1,470,484	1,544,008	1,621,209	1,702,269	1,787,382
Bulk Water <sup>6</sup>	217,194	768,000	1,020,000	1,071,000	1,124,550	1,180,778	1,239,816
Miscellaneous Services <sup>5</sup>	1,185	65,331	151,697	154,731	157,826	162,560	165,812
Inventory	19,797	13,800	15,000	15,300	15,606	16,074	16,396
Building & Grounds			3,000	3,060	3,121	3,246	3,311
Repair & Maintenance		11,000	56,400	57,528	58,679	60,439	61,648
Transfer Out: Vehicle Purchase		117,000					
Transfers Out: Lease Payment	67,000	14,696	11,112	11,112	11,112	11,112	11,112
<b>Surface Water Plant Total</b>	<b>663,125</b>	<b>2,176,785</b>	<b>3,863,980</b>	<b>4,047,800</b>	<b>4,240,781</b>	<b>4,428,766</b>	<b>4,631,089</b>
<b>Information Technology</b>							
Salaries and Wages <sup>4</sup>	602,240	15,318					
Materials & Supplies	21,434						
Repair & Maintenance	1,122,168						
Miscellaneous Services <sup>5</sup>	125,361						
Inventory	156,078						
Capital Outlay							
Transfers Out	70						
<b>Information Technology Total</b>	<b>2,027,350</b>	<b>15,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Utility Billing <sup>8</sup></b>							
Salaries and Wages <sup>4</sup>	1,442,743	1,712,406	2,289,763	2,399,021	2,513,979	2,601,712	2,708,116
Materials & Supplies	9,260	19,704	59,484	62,458	65,581	68,860	72,303
Repair & Maintenance	19,829	13,440	25,400	25,908	26,426	27,219	27,763
Miscellaneous Services <sup>5</sup>	856,662	375,750	593,200	605,064	617,165	635,680	648,394
Transfers Out IT Services		659,695	783,902	807,419	831,642	856,591	882,289
Transfers Out	89	26,361	96,452	99,346	102,326	105,396	108,558
<b>Utility Billing Total</b>	<b>2,328,583</b>	<b>2,807,356</b>	<b>3,848,201</b>	<b>3,999,216</b>	<b>4,157,119</b>	<b>4,295,458</b>	<b>4,447,422</b>
Anticipated O&M for Long-term Project Total				2,316,495	3,309,132	4,360,648	4,560,132
Anticipated Vehicle Replacement and Supplement				1,000,000	1,000,000	1,000,000	1,000,000
Anticipated O&M for Long-term Project Total				3,316,495	4,309,132	5,360,648	5,560,132
<b>Other Requirements</b>							
Cash Funded CIP	2,286,249			968,105			
MUD Rebate <sup>9</sup>	2,983,811	3,217,376	4,501,938	5,272,344	6,121,777	7,088,374	8,187,072
Transfer to General Fund	2,549,982	2,109,858	2,307,103	2,376,316	2,447,606	2,521,034	2,596,665
Transfer to Facilities Fund	211,000	531,279	550,354	577,872	606,765	637,104	668,959
Property Insurance		613,360	1,245,583	1,370,141	1,507,155	1,657,871	1,823,658
Information Technology		19,207					
Capital Outlay			458,000				
Miscellaneous Services <sup>5</sup>	441,130	546,945	555,000	1,033,260	1,053,925	1,085,543	1,112,162
<b>Other Requirements Total</b>	<b>8,472,172</b>	<b>7,038,025</b>	<b>9,617,978</b>	<b>11,598,038</b>	<b>11,737,229</b>	<b>12,989,925</b>	<b>14,388,515</b>
<b>Debt Service</b>							
Debt Service Payment	19,932,720	23,139,707	25,402,883	33,760,322	41,388,962	48,546,698	53,292,056
Revenue Bond Reserve Deposit <sup>10</sup>	639,867	-	-	-	-	-	-
<b>Debt Service Total</b>	<b>20,572,587</b>	<b>23,139,707</b>	<b>25,402,883</b>	<b>33,760,322</b>	<b>41,388,962</b>	<b>48,546,698</b>	<b>53,292,056</b>
<b>TOTAL EXPENDITURES</b>	<b>54,866,416</b>	<b>66,493,903</b>	<b>72,407,037</b>	<b>87,516,513</b>	<b>97,796,786</b>	<b>108,761,315</b>	<b>116,655,957</b>
REV OVER/(UNDER) EXP	(1,673,329)	(1,852,173)	(2,984,417)	(3,544,970)	1,159,765	758,007	3,160,539
<b>Beginning Cash Equivalents Net of Restricted for Debt Service (Fund 600 &amp; 601)</b>							
	18,743,139	17,069,810	15,217,637	12,841,722	9,785,913	11,461,015	12,771,510
<b>Ending Cash Balance in Operating Fund</b>							
	17,069,810	15,217,637	12,233,219	9,296,752	10,945,677	12,219,022	15,932,049
<b>Add Unrestricted Cash in Debt Service Fund - 601<sup>10</sup></b>							
			608,503	489,161	515,338	552,488	582,981
<b>Ending Cash Equivalents Net of Restricted for Debt Service (Fund 600 &amp; 601)</b>							
	\$ 17,069,810	\$ 15,217,637	\$ 12,841,722	\$ 9,785,913	\$ 11,461,015	\$ 12,771,510	\$ 16,515,030

**MULTI-YEAR BUDGET 2024-2028  
ENTERPRISE FUND DETAIL**

DESCRIPTION	ACTUAL	PROJECTED	PROPOSED	FORECASTED	FORECASTED	FORECASTED	FORECASTED
	2022	2023	2024	2025	2026	2027	2028
Debt Service Coverage							
Revenue	59,496,654	71,436,693	72,122,620	87,880,136	102,582,955	112,863,537	123,160,711
Less Operating Expenses	29,071,215	39,788,723	42,044,216	47,515,743	50,286,047	53,126,243	55,176,830
Net Revenue Available for Debt Services	<b>30,425,439</b>	<b>31,647,970</b>	<b>30,078,404</b>	<b>40,364,393</b>	<b>52,296,908</b>	<b>59,737,294</b>	<b>67,983,881</b>
<b>Revenue Bonds Current DS</b>	25,783,037	27,071,642	<b>25,870,156</b>	25,772,433	25,870,526	25,697,370	24,453,648
Revenue Bonds and CO's Current DS	26,236,290						
W/S Bond Coverage - 1.15	1.18	1.17	1.16	1.57	2.02	2.32	2.78
Cash Reserve Ratio with COs - 15% min required	53%	34%	26%	16%	15%	15%	18%
Combine 600 & 601 Reserve - 25% min required	113%	47%	39%	29%	27%	25%	25.27%
Actual/ Expected Rate Increase	5%	13%	14%	17%	17%	11%	8.0%
New W/S Debt Issuance	49,203,515	55,247,635	118,263,750	160,804,000	97,953,000	46,543,000	38,034,000



4. FY24 Salaries and Wages are forecasted to growth at 4% to reflect step plan (2%) and Market Competitiveness (2%) 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 are forecasted to reduce by \$2M, however, Chemical and Water Purchase Expenses in Surface Water Plant are forecasted to increase by \$1.3M after the Surface Water Plant fully functional.
7. In FY24, Water/Sewer Utilities split from EPW department
8. In FY24, Meter Services Division of Publick Works merging into Utility Customer Service
9. In FY 24, 51% of MUD Rebate was paid by Enterprise Fund. The City goal is to have 66% of MUD Rebate paid by Enterprise Fund. We plan to increase an additional of 3% of MUD Rebate paid by Enterprise Fund annually from FY25 to FY29. MUD Rebate expenses are forecasted to increase by \$770K in FY25 and \$849K in FY26.
10. Beginning FY24, excess balance in 601 Reserve For Debt Service and Interest Earning will be counted toward Operating Cash Equivalents



**MULTI-YEAR BUDGET 2024-26**  
**PEARLAND ECONOMIC DEVELOPMENT CORPORATION**

DESCRIPTION	AMENDED 2023	PROPOSED 2024	2025	FORECASTED		2028
				2026	2027	
<b>REVENUES</b>						
Sales Tax	15,248,339	15,858,273	16,175,438	16,498,947	16,828,926	17,165,505
Management District Reimbursements	-	1,500,000	1,500,000	900,000	970,000	5,200,000
Other*	2,143,349	1,284,839	278,963	271,832	242,112	187,030
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 17,391,688</b>	<b>\$ 18,643,112</b>	<b>\$ 17,954,402</b>	<b>\$ 17,670,779</b>	<b>\$ 18,041,038</b>	<b>\$ 22,552,534</b>
<b>EXPENDITURES</b>						
Operating Expenditures	1,435,894	1,485,757	1,534,080	1,584,218	1,636,080	1,689,731
Programs	2,884,913	2,047,406	3,045,953	2,101,107	2,157,915	2,216,427
Incentives/Business Development	1,780,015	507,000	2,000,000	2,000,000	2,000,000	2,000,000
Bond Payments	273,600	267,700	261,800	255,900	-	-
Site Development	-	-	-	-	-	-
Lower Kirby	1,500,000	2,030,000	2,900,000	6,500,000	-	-
Redevelopment/Land Projects	250,000	1,300,000	2,000,000	2,000,000	2,000,000	2,000,000
Corridors	-	-	-	-	-	-
State Highway 288	10,500,000	2,425,000	-	800,000	-	-
FM 518/Broadway	225,000	350,000	250,000	3,000,000	3,000,000	-
State Highway 35/Old Town	725,000	180,000	-	-	-	-
Drainage/Infrastructure Imp.	5,120,000	900,000	1,275,000	4,185,000	6,507,000	3,425,000
Entry Features	-	-	-	150,000	350,000	-
Corridors/Trails - Clear Creek Trail	-	39,000	-	-	-	-
Corridor/Entryway Maintenance (Operating)	685,000	705,000	726,150	747,935	770,373	793,484
Distressed Property Demolition	150,000	150,000	150,000	150,000	150,000	150,000
Quality of Life - Catalytic Projects	-	-	-	4,150,000	3,650,000	1,150,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,529,422</b>	<b>\$ 12,386,863</b>	<b>\$ 14,142,983</b>	<b>\$ 27,624,159</b>	<b>\$ 22,221,368</b>	<b>\$ 13,424,642</b>
REV OVER/(UNDER) EXP	(8,137,735)	6,256,250	3,811,419	(9,953,380)	(4,180,330)	9,127,892
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>\$39,708,717</b>	<b>\$31,570,982</b>	<b>\$37,827,232</b>	<b>\$41,638,651</b>	<b>\$31,685,271</b>	<b>\$27,504,941</b>
<b>ENDING TOTAL FUND BALANCE</b>	<b>\$31,570,982</b>	<b>\$37,827,232</b>	<b>\$41,638,651</b>	<b>\$31,685,271</b>	<b>\$27,504,941</b>	<b>\$36,632,833</b>

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

## **FY 2024 PROPOSED BUDGET PROPERTY TAX COLLECTIONS**

### **OVERVIEW**

The City's property tax is levied for the following Fiscal Year by September 30. The levy includes establishing 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 County and certified estimates from Brazoria County and 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 2024, the adjusted taxable value totals \$10,849,109,509 a 14% or \$1,338,946,201 increase over the prior year tax roll for properties as of January 1, 2022. New value added to the roll totals \$167,898,737.

In 1998, when the TIRZ was formed, the base property value within the TIRZ was \$10.8 million. Today, sitting at over \$3.9 billion in property value, the TIRZ shows the success of the public-private partnership that was entered into years ago.

Pursuant to the participation agreement, the City remits 100% of its property tax levy to the TIRZ; however, the City receives an administrative fee for the provision of services to serve the area. For FY 2024, the administrative fee of 61.09% totals \$16.68 million, shown as Charges for Services versus Property Taxes in the City's General Fund.

The tax rate for the proposed budget totals \$0.6554 per \$100 of valuation, an increase of \$0.031635 from the fiscal year 2023 tax rate of \$0.623765. The City property tax rate is above the No New Revenue Rate (0.551675) and below the Voter Approval Rate (0.714766).

## CITY OF PEARLAND TAX COLLECTIONS

	FY 2022 Tax Year 2021 ADJUSTED	FY 2023 Tax Year 2022 CERTIFIED	FY 2024 Tax Year 2023 CERTIFIED
<b>TAX BASE ASSESSED VALUE</b>			
Tax Year	FY 2022	FY 2023	FY 2024
Adjusted Net Taxable Value for three Counties	11,284,744,323	12,815,496,583	
Certified Value: Brazoria County			12,528,919,736
Certified Value: Fort Bend County			761,624,999
Certified Value: Harris County			1,679,845,337
Plus: Protested Values ***			1,815,338,210
Plus: Not Yet Certified ****			-
Less: Tax Ceilings			(2,028,959,522)
<b>Net Taxable Value</b>	<b>11,284,744,323</b>	<b>12,815,496,583</b>	<b>14,756,768,760</b>
Less: TIRZ Captured Value	2,934,976,623	3,376,037,026	3,907,659,251
<b>Taxable Value to City</b>	<b>\$ 8,349,767,700</b>	<b>\$ 9,439,459,557</b>	<b>\$ 10,849,109,509</b>
<b>Tax Rate per \$100</b>			
General Fund	0.309416	0.285000	0.322500
Debt Service Fund	0.392000	0.338765	0.332900
Total Tax Rate	<u>0.701416</u>	<u>0.623765</u>	<u>0.655400</u>
<b>LEVY</b>			
General Fund	25,835,517	26,902,460	34,988,378
Debt Service Fund	32,731,089	31,977,585	36,116,686
<b>TOTAL CITY LEVY*</b>	<b>58,566,607</b>	<b>58,880,045</b>	<b>71,105,064</b>
City Collection Rate*	108.38%	104.39%	100.21%
<b>LEVY CALCULATION</b>			
<b>BUDGET ALLOCATION:</b>			
General Fund from Levy at Collection Rate (100.21%)	26,692,983	28,083,478	36,192,531
Anticipated Revenue from Tax Ceilings**	3,401,989	-	4,896,945
<b>General Fund Allocation</b>	<b>\$ 30,094,972</b>	<b>\$ 28,083,478</b>	<b>\$ 41,089,476</b>
Debt Service Fund from Levy at Collection Rate (100.21%)	33,817,415	33,381,401	34,988,378
Anticipated Revenues from Tax Ceilings**	4,309,990	-	4,743,961
<b>Debt Service Fund Allocation</b>	<b>\$ 38,127,405</b>	<b>\$ 33,381,401</b>	<b>\$ 39,732,339</b>
<b>TOTAL CITY BUDGET ALLOCATION</b>	<b>\$ 68,222,377</b>	<b>\$ 61,464,879</b>	<b>\$ 80,821,815</b>
<b>Tax Rate Split</b>			
General Fund	44.11%	45.69%	49.21%
Debt Service Fund	55.89%	54.31%	50.79%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

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.

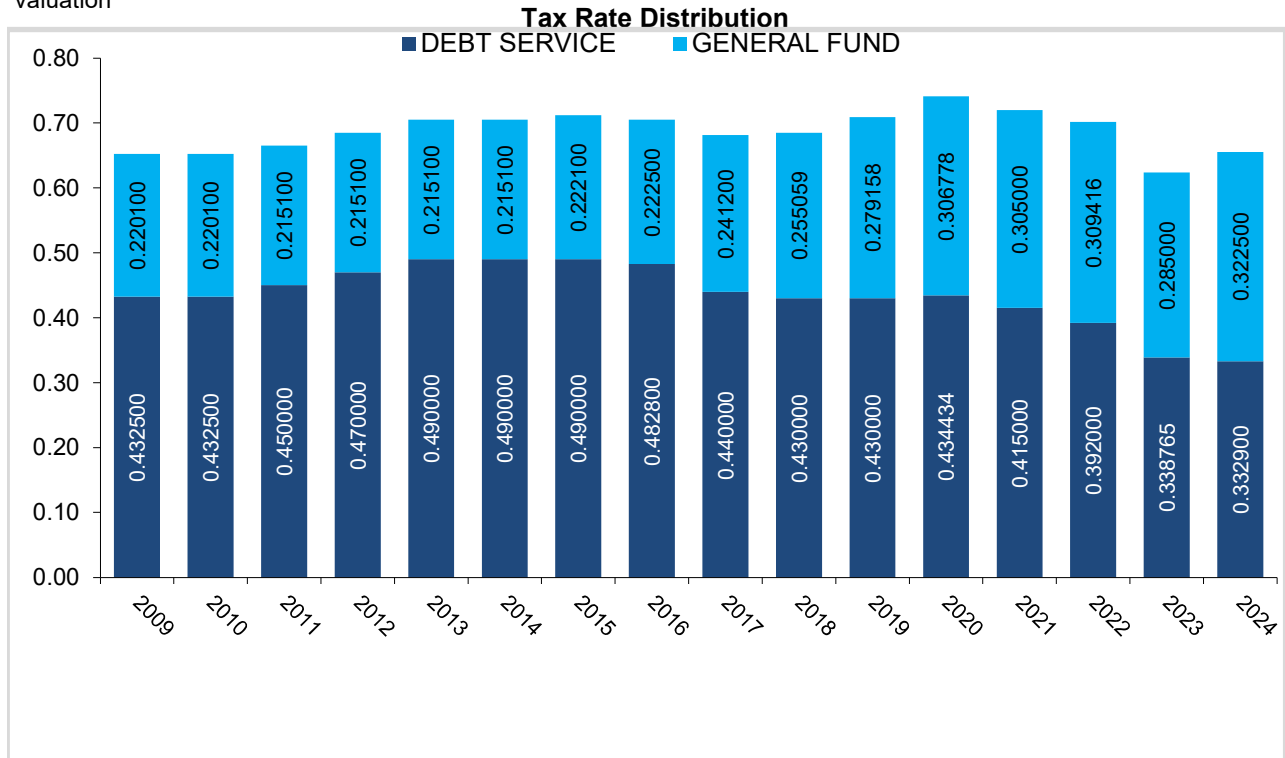
\*\*\*\* Properties known about, but are not included in the appraisal roll certification and not under protest. The value included is the lower of the appraisers' reasonable estimate of the market value, appraised value and taxable value for the current year.

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

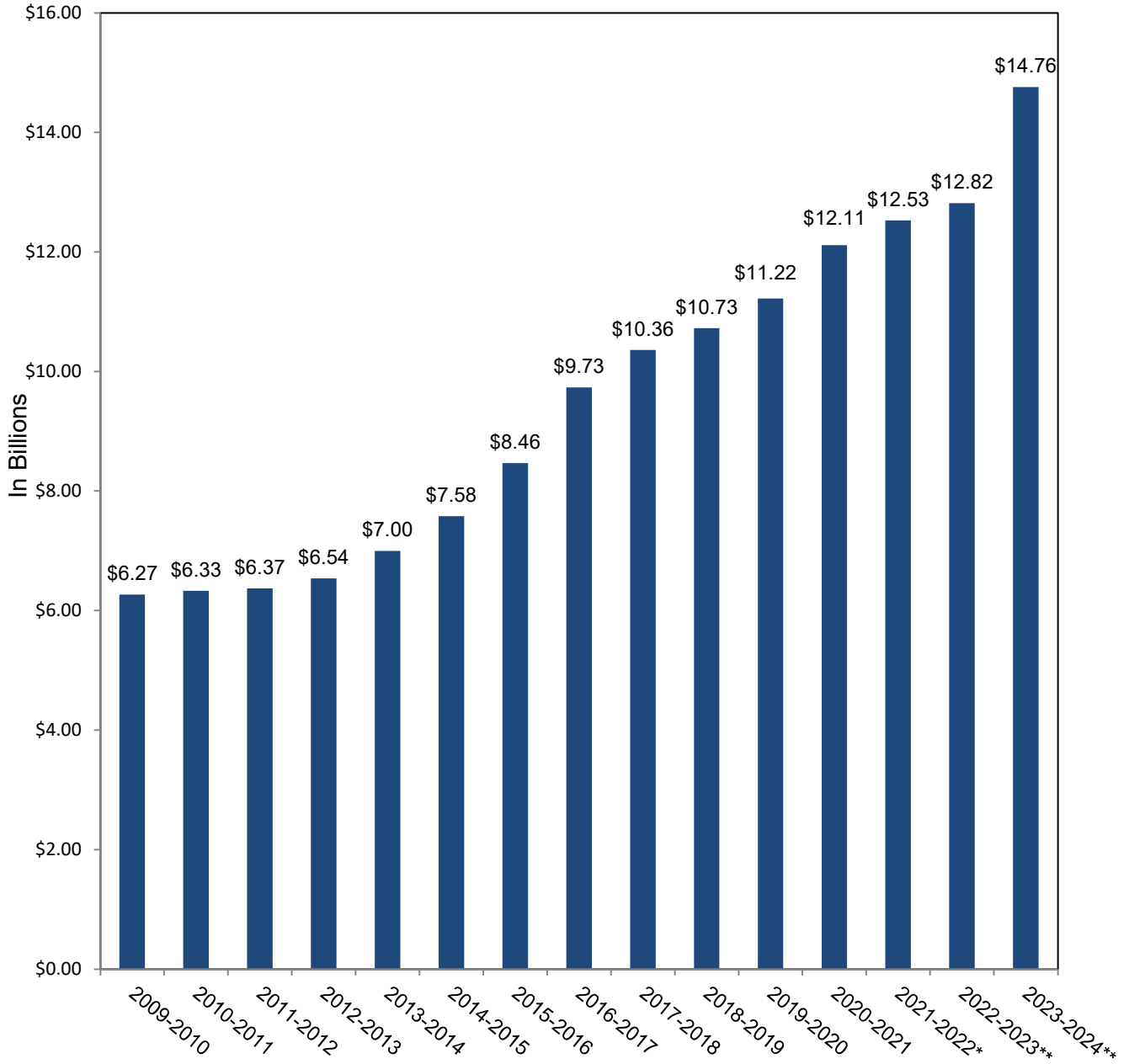
<u>FISCAL YEAR</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>TOTAL TAX RATE</u>
2007	0.298974	0.353685	0.652659
2008	0.2503	0.4023	0.6526
2009	0.220100	0.432500	0.652600
2010	0.220100	0.432500	0.652600
2011	0.215100	0.450000	0.665100
2012	0.215100	0.470000	0.685100
2013	0.215100	0.490000	0.705100
2014	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	0.338765	0.623765
2024	0.322500	0.332900	0.655400

**Notes:**

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



# 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 \$0.3329 per \$100 in assessed valuation to meet FY24 obligations. This is a decrease from the rate of \$0.338765 per \$100 in assessed valuation in FY23.

The tax rate generates \$41,089,476 in current property taxes at a 100.21% collection rate (set by Brazoria County using State-mandated formula) and still allows for maintaining a 10% debt fund balance reserve.

Fund revenues include \$350,000 Interest Revenues and \$695K 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. Additionally, revenue includes the TIRZ Defeasance for FY24. Revenues also include transfers from the Water-Sewer Fund of \$4,501,938 for rebates to In-City MUDs. Expenses for in-city MUD's total of \$8,879,000, an increase of \$830,039 from fiscal year 2023 year-end projections.

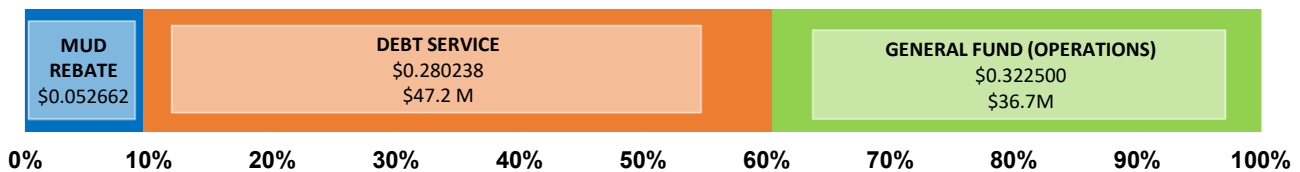


## DEBT SERVICE FUND SUMMARY

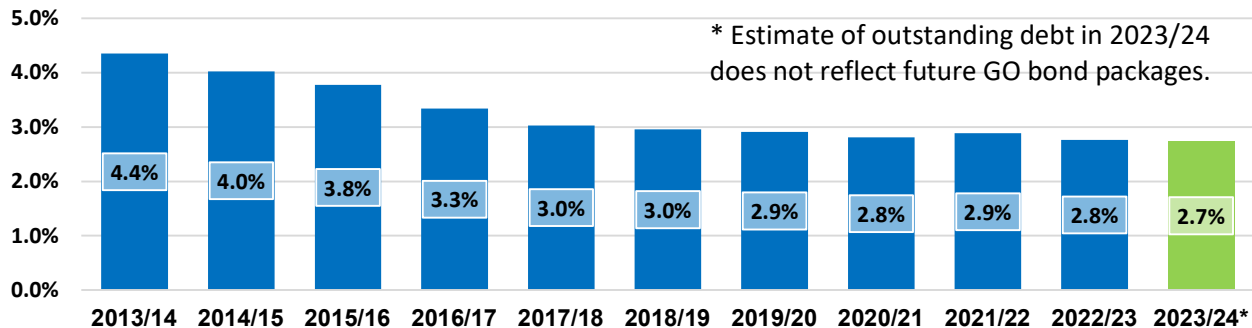
	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Property Taxes	\$ 37,762,999	\$ 43,951,802	\$ 37,330,000	\$ 41,319,476
Miscellaneous	776,539	702,979	11,021,700	11,749,761
Transfers	2,621,118	3,302,442	3,552,442	4,501,938
Bond Proceeds (Refunding)			4,420,000	
<b>TOTAL REVENUES</b>	<b>41,160,657</b>	<b>47,957,223</b>	<b>56,324,142</b>	<b>57,571,175</b>
<b>EXPENDITURES</b>				
MUD Rebates	7,289,088	7,763,930	8,048,961	8,879,000
Bond Payment	36,322,653	38,863,045	48,536,040	47,249,580
<b>TOTAL EXPENDITURES</b>	<b>43,611,741</b>	<b>46,626,975</b>	<b>56,585,001</b>	<b>56,128,580</b>
REV OVER/(UNDER) EXP	(2,451,085)	1,330,248	(260,859)	1,442,595
<b>BEGINNING FUND BALANCE</b>	<b>5,887,231</b>	<b>4,065,351</b>	<b>3,436,147</b>	<b>3,175,287</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,436,147</b>	<b>\$ 5,395,598</b>	<b>\$ 3,175,287</b>	<b>\$ 4,617,881</b>
Reserve 10% Over Policy	\$ 4,361,174	\$ 4,662,698	\$ 5,658,500	\$ 4,432,510
	\$ (925,028)	\$ 732,900	\$ (2,483,214)	\$ 185,371
Funds Committed *	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. As of July 2019, we no longer provide rebates to new MUDs or newly annexed territory into an existing MUD.

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 2022 ACTUAL	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
BRAZ/FT BEND MUD 1	0.8480	0.1500	2,064,820	2,272,631	2,515,000
MUD 17	0.3400	0.1500	838,777	899,756	990,000
MUD 18	0.2700	0.1500	703,783	791,400	871,000
MUD 19	0.3100	0.1500	892,575	953,486	1,050,000
MUD 23	0.4600	0.1500	439,278	460,737	507,000
MUD 26	0.5300	0.1500			
MUD 28	0.8200	0.1500	1,008,449	1,109,955	1,225,000
MUD 34	0.7300	0.1500	804,107	863,283	950,000
MUD 509*	0.8500	0.1500	537,299	695,363	768,000
MUD 69	0.3252	0.1000		2,350	3,000
<b>TOTAL MUD REBATES</b>			<b>7,289,088</b>	<b>8,048,961</b>	<b>8,879,000</b>

\*MUD 509 is covered by two rebate rates. A portion is .15 and a portion is .10

**DEBT SERVICE FUND  
REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
200-000-000.3000.010	CURRENT TAXES - LEVY	37,422,052	43,601,802	37,100,000	41,089,476
200-000-000.3000.020	DELINQUENT TAXES	142,510	120,000	30,000	80,000
200-000-000.3000.030	PENALTY & INTEREST	198,438	230,000	200,000	150,000
<b>*TAXES</b>		<b>37,762,999</b>	<b>43,951,802</b>	<b>37,330,000</b>	<b>41,319,476</b>
200-000-000.3600.010	INTEREST INCOME	41,091	10,000	396,073	350,000
200-000-000.3800.270	MISCELLANEOUS	735,449	692,979	10,625,627	11,399,761
<b>*MISCELLANEOUS</b>		<b>776,539</b>	<b>702,979</b>	<b>11,021,700</b>	<b>11,749,761</b>
200-000-000.3900	FROM FUND 600	2,530,561	3,217,376	3,217,376	4,501,938
200-000-000.3900	FROM FUND 100	90,557	85,066	85,066	
200-000-000.3900	FROM FUND 506			130,000	
200-000-000.3900	FROM FUND 513			94,000	
200-000-000.3900	FROM FUND 517			26,000	
<b>*GRANT, ISSUANCE, TRANSFER</b>		<b>2,621,118</b>	<b>3,302,442</b>	<b>3,552,442</b>	<b>4,501,938</b>
200-000-000.4000.010	BOND PROCEEDS			4,420,000	
200-000-000.4000.020	PREM/DISCT ON BONDS				
<b>*BOND PROCEEDS</b>				<b>4,420,000</b>	
<b>TOTAL</b>		<b>41,160,657</b>	<b>47,957,223</b>	<b>56,324,142</b>	<b>57,571,175</b>

**DEBT SERVICE FUND  
EXPENDITURES**

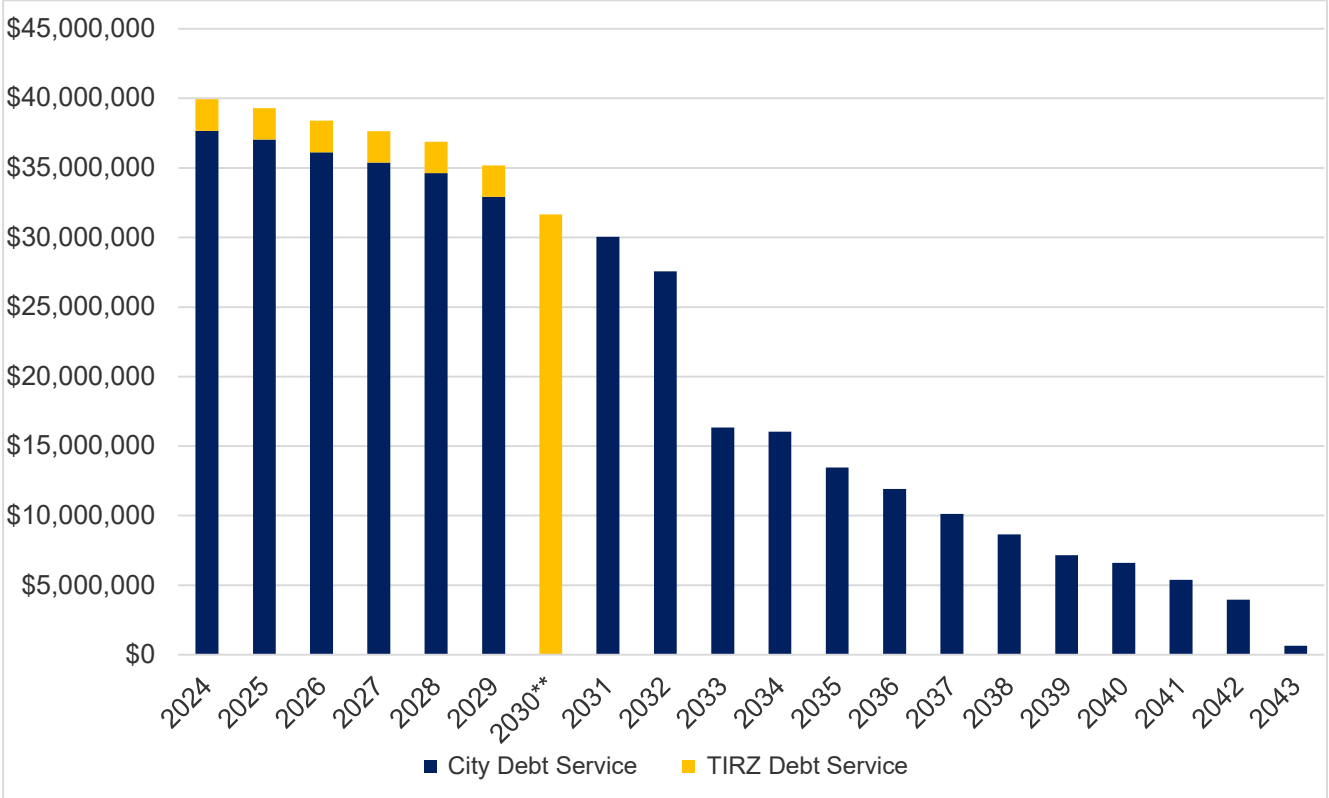
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
200-150-900.5890.010	ARBITRAGE FEES	16,150	60,000	60,000	60,000
<b>*MISCELLANEOUS SERVICES</b>		<b>16,150</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
200-150-900.5500.010	BRAZ/FT BEND MUD 1	2,064,820	2,158,686	2,272,631	2,515,000
200-150-900.5500.020	MUD 17	838,777	875,238	899,756	990,000
200-150-900.5500.030	MUD 18	703,783	720,718	791,400	871,000
200-150-900.5500.040	MUD 19	892,575	924,241	953,486	1,050,000
200-150-900.5500.050	MUD 23	439,278	469,405	460,737	507,000
200-150-900.5500.060	MUD 26				
200-150-900.5500.070	MUD 28	1,008,449	1,070,352	1,109,955	1,225,000
200-150-900.5500.080	MUD 34	804,107	840,587	863,283	950,000
200-150-900.5500.095	MUD 509	537,299	704,703	695,363	768,000
200-150-900.5500.096	Other MUD Rebate-MUD 69			2,350	3,000
<b>*MUD REBATES</b>		<b>7,289,088</b>	<b>7,763,930</b>	<b>8,048,961</b>	<b>8,879,000</b>
200-150-900.5800.010	PRINCIPAL	21,505,000	22,665,000	18,365,000	24,580,000
200-150-900.5850.010	INTEREST	14,785,753	16,108,045	15,662,508	15,368,035
200-150-900.5890.020	FISCAL AGENT FEES	15,750	30,000	30,000	30,000
200-150-900.5875.010	ISSUANCE COSTS			54,187	
200-150-900.5890.040	PAYMENT TO ESCROW AGENT			4,376,057	
200-150-900.5890.050	DEFEASANCE			9,988,288	7,211,545
<b>*BOND PAYMENT</b>		<b>36,306,503</b>	<b>38,803,045</b>	<b>48,476,040</b>	<b>47,189,580</b>
<b>TOTAL</b>		<b>43,611,741</b>	<b>46,626,975</b>	<b>56,585,001</b>	<b>56,128,580</b>

**TAX SUPPORTED DEBT MATURITY SCHEDULE  
AS OF 9/30/2024**

Fiscal Year	Total Debt Service*
2023-2024	39,948,034
2024-2025	39,300,843
2025-2026	38,391,963
2026-2027	37,646,613
2027-2028	36,890,527
2028-2029	35,200,499
2029-2030	31,648,002
2030-2031	30,074,236
2031-2032	27,573,006
2032-2033	16,348,413
2033-2034	16,043,656
2034-2035	13,456,384
2035-2036	11,900,444
2036-2037	10,128,806
2037-2038	8,644,750
2038-2039	7,165,000
2039-2040	6,612,575
2040-2041	5,385,250
2041-2042	3,961,525
2042-2043	635,125
<b>TOTAL</b>	<b>416,955,649</b>

Both of the Table and the Chart include Estimated Debt Service for Debt Issuance schedule at the end of August FY23. They do not include any anticipated debt issuance after FY23

\* Total Debt Service excludes GOs and COs portion pay with Enterprise Fund



\*\*While the TIRZ Debt currently reflects a balloon payment in 2030, it will be defeased in advance based on TIRZ reimbursements.

## TAX-SUPPORTED DEBT SERVICE SCHEDULE

DATE	DESCRIPTION	AMOUNT ISSUED	PRINCIPAL	INTEREST	PAYMENT TOTAL	AMOUNT OUTSTANDING AS OF 9/30/2024
3/1/2024	Series 2013 Permanent	9,315,000	350,000	133,834	483,834	
9/1/2024	Improvement Bonds			126,834	126,834	
	<b>Fiscal Year Total</b>		<b>350,000</b>	<b>260,668</b>	<b>610,668</b>	<b>5,850,000</b>
3/1/2024	Series 2013 Certificates	2,745,000	100,000	40,994	140,994	
9/1/2024	of Obligation			38,494	38,494	
	<b>Fiscal Year Total</b>		<b>100,000</b>	<b>79,488</b>	<b>179,488</b>	<b>1,740,000</b>
3/1/2024	Series 2014 Permanent Improvement	40,410,000	2,710,000	535,041	3,245,041	
9/1/2024	Refunding Bonds			467,291	467,291	
	<b>Fiscal Year Total</b>		<b>2,710,000</b>	<b>1,002,331</b>	<b>3,712,331</b>	<b>21,685,000</b>
3/1/2024	Series 2014 Certificates	4,625,000	230,000	43,459	273,459	
9/1/2024	of Obligation			38,859	38,859	
	<b>Fiscal Year Total</b>		<b>230,000</b>	<b>82,319</b>	<b>312,319</b>	<b>2,320,000</b>
3/1/2024	Series 2015 Permanent Improvement	47,165,000	4,975,000	685,934	5,660,934	
9/1/2024	Refunding Bonds			561,559	561,559	
	<b>Fiscal Year Total</b>		<b>4,975,000</b>	<b>1,247,494</b>	<b>6,222,494</b>	<b>23,290,000</b>
3/1/2024	Series 2015 Permanent Improvement	8,495,000	425,000	85,350	510,350	
9/1/2024	Bonds			80,037	80,037	
	<b>Fiscal Year Total</b>		<b>425,000</b>	<b>165,387</b>	<b>590,387</b>	<b>4,670,000</b>
3/1/2024	Series 2015 Certificates	4,860,000	245,000	48,738	293,738	
9/1/2024	of Obligation			45,063	45,063	
	<b>Fiscal Year Total</b>		<b>245,000</b>	<b>93,800</b>	<b>338,800</b>	<b>2,670,000</b>
3/1/2024	Series 2015A Permanent Improvement	10,210,000	520,000	71,925	591,925	
9/1/2024	Refunding Bonds			64,125	64,125	
	<b>Fiscal Year Total</b>		<b>520,000</b>	<b>136,050</b>	<b>656,050</b>	<b>4,275,000</b>
3/1/2024	Series 2016A Permanent Improvement	33,275,000	1,150,000	542,725	1,692,725	
9/1/2024	Refunding Bonds			513,975	513,975	
	<b>Fiscal Year Total</b>		<b>1,150,000</b>	<b>1,056,700</b>	<b>2,206,700</b>	<b>25,295,000</b>
3/1/2024	Series 2016 Certificates	13,995,000	700,000	125,925	825,925	
9/1/2024	of Obligation			118,925	118,925	
	<b>Fiscal Year Total</b>		<b>700,000</b>	<b>244,850</b>	<b>944,850</b>	<b>8,395,000</b>
3/1/2024	Series 2016B Permanent Improvement	29,840,000	2,810,000	342,875	3,152,875	
9/1/2024	Refunding Bonds			272,625	272,625	
	<b>Fiscal Year Total</b>		<b>2,810,000</b>	<b>615,500</b>	<b>3,425,500</b>	<b>10,905,000</b>
3/1/2024	Series 2017 Permanent Improvement	56,900,000	2,645,000	948,734	3,593,734	
9/1/2024	Refunding Bonds			882,609	882,609	
	<b>Fiscal Year Total</b>		<b>2,645,000</b>	<b>1,831,344</b>	<b>4,476,344</b>	<b>44,970,000</b>
3/1/2024	Series 2017 Certificates	6,205,000	310,000	78,650	388,650	
9/1/2024	of Obligation			72,450	72,450	
	<b>Fiscal Year Total</b>		<b>310,000</b>	<b>151,100</b>	<b>461,100</b>	<b>4,040,000</b>

## TAX-SUPPORTED DEBT SERVICE SCHEDULE

DATE	DESCRIPTION	AMOUNT ISSUED	PRINCIPAL	INTEREST	PAYMENT TOTAL	AMOUNT OUTSTANDING AS OF 9/30/2024
3/1/2024	Series 2018 Permanent Improvement	7,440,000	370,000	120,900	490,900	
9/1/2024				113,500	113,500	
	<b>Fiscal Year Total</b>		<b>370,000</b>	<b>234,400</b>	<b>604,400</b>	<b>5,210,000</b>
3/1/2024	Series 2018 Certificates	7,085,000	355,000	115,050	470,050	
9/1/2024	of Obligation			107,950	107,950	
	<b>Fiscal Year Total</b>		<b>355,000</b>	<b>223,000</b>	<b>578,000</b>	<b>4,955,000</b>
3/1/2024	Series 2019 Permanent Improvement	15,755,000	615,000	317,575	932,575	
9/1/2024	Refunding Bonds			302,200	302,200	
	<b>Fiscal Year Total</b>		<b>615,000</b>	<b>619,775</b>	<b>1,234,775</b>	<b>13,440,000</b>
3/1/2024	Series 2019A Certificates of	4,465,000	220,000	66,850	286,850	
9/1/2024	Obligation			63,550	63,550	
	<b>Fiscal Year Total</b>		<b>220,000</b>	<b>130,400</b>	<b>350,400</b>	<b>3,570,000</b>
3/1/2024	Series 2019B Certificates of	11,980,000		77,000	77,000	
9/1/2024				77,000	77,000	
	<b>Fiscal Year Total</b>		<b>0</b>	<b>154,000</b>	<b>154,000</b>	<b>11,980,000</b>
3/1/2024	Series 2020 Permanent Improvement	15,310,000	765,000	287,075	1,052,075	
9/1/2024	Bonds			271,775	271,775	
	<b>Fiscal Year Total</b>		<b>765,000</b>	<b>558,850</b>	<b>1,323,850</b>	<b>12,250,000</b>
3/1/2024	Series 2020A Certificates of	8,540,000	425,000	160,050	585,050	
9/1/2024	Obligation			151,550	151,550	
	<b>Fiscal Year Total</b>		<b>425,000</b>	<b>311,600</b>	<b>736,600</b>	<b>7,255,000</b>
3/1/2024	Series 2020B Certificates of	9,575,000		239,375	239,375	
9/1/2024				239,375	239,375	
	<b>Fiscal Year Total</b>		<b>0</b>	<b>478,750</b>	<b>478,750</b>	<b>9,575,000</b>
3/1/2024	Series 2020 Permanent Improvement	30,240,000	3,840,000	615,325	4,455,325	
9/1/2024	Refunding Bonds			519,325	519,325	
	<b>Fiscal Year Total</b>		<b>3,840,000</b>	<b>1,134,650</b>	<b>4,974,650</b>	<b>20,860,000</b>
3/1/2024	Series 2021 Permanent Improvement	14,905,000	290,000	284,425	574,425	
9/1/2024				281,525	281,525	
	<b>Fiscal Year Total</b>		<b>290,000</b>	<b>565,950</b>	<b>855,950</b>	<b>14,070,000</b>
3/1/2024	Series 2021A Certificates of	7,010,000	175,000	142,400	317,400	
9/1/2024	Obligation			138,900	138,900	
	<b>Fiscal Year Total</b>		<b>175,000</b>	<b>281,300</b>	<b>456,300</b>	<b>6,505,000</b>
3/1/2024	Series 2021B Certificates of	15,605,000	0	390,125	390,125	
9/1/2024	Obligation			390,125	390,125	
	<b>Fiscal Year Total</b>		<b>0</b>	<b>780,250</b>	<b>780,250</b>	<b>15,605,000</b>
3/1/2024	Series 2022 Permanent Improvement	23,530,000	240,000	544,400	784,400	
9/1/2024				538,400	538,400	
	<b>Fiscal Year Total</b>		<b>240,000</b>	<b>1,082,800</b>	<b>1,322,800</b>	<b>23,180,000</b>

**TAX-SUPPORTED DEBT SERVICE SCHEDULE**

DATE	DESCRIPTION	AMOUNT ISSUED	PRINCIPAL	INTEREST	PAYMENT TOTAL	AMOUNT OUTSTANDING AS OF 9/30/2024
3/1/2024	Series 2022A Certificates of	10,295,000	115,000	228,400	343,400	
9/1/2024	Obligation			225,525	225,525	
	<b>Fiscal Year Total</b>		<b>115,000</b>	<b>453,925</b>	<b>568,925</b>	<b>10,120,000</b>
3/1/2024	Series 2022B Certificates of	7,895,000	0	197,375	197,375	
9/1/2024	Obligation			197,375	197,375	
	<b>Fiscal Year Total</b>		<b>0</b>	<b>394,750</b>	<b>394,750</b>	<b>7,895,000</b>
3/1/2024	Series 2022 Permanent Improvement	4,420,000	820,000	79,560	899,560	
9/1/2024	Refunding			64,800	64,800	
			<b>820,000</b>	<b>144,360</b>	<b>964,360</b>	<b>3,600,000</b>
<b>Add the Estimates Debt Service of 2023 Debt Issuance</b>						
3/1/2024	Series 2023A Certificates of	10,157,220	265,000	219,222	484,222	
9/1/2024	Obligation			219,222	219,222	
	<b>Fiscal Year Total</b>		<b>265,000</b>	<b>438,444</b>	<b>703,444</b>	<b>9,892,220</b>
3/1/2024	Series 2023 Permanent Improvement	9,394,000	50,000	198,353	248,353	
9/1/2024	Bonds			198,353	198,353	
	<b>Fiscal Year Total</b>		<b>50,000</b>	<b>396,706</b>	<b>446,706</b>	<b>9,344,000</b>
3/1/2024	Series 2023B Certificates of	4,420,000		232,547	232,547	
9/1/2024	Obligation			232,547	232,547	
	<b>Fiscal Year Total</b>		<b>0</b>	<b>465,094</b>	<b>465,094</b>	<b>4,420,000</b>
<b>Less the Estimated Debt Defeasance 2024</b>						
3/1/2024	Series 2023B Certificates of	6,580,000	0	164,500	164,500	
9/1/2024	Obligation			164,500	164,500	
	<b>Fiscal Year Total</b>		<b>0</b>	<b>329,000</b>	<b>329,000</b>	<b>6,580,000</b>
<b>Less the pro-rata share of Series 2012 Refunding Bonds Debt paid from Water and Sewer System Revenue</b>						
3/1/2024	Series 2020 Permanent Improvement	5,205,000	1,135,000	59,500	1,194,500	
9/1/2024	Refunding Bonds			59,500	59,500	
	<b>Fiscal Year Total</b>		<b>1,135,000</b>	<b>119,000</b>	<b>1,254,000</b>	<b>1,575,000</b>
	<b>TOTAL</b>	<b>474,276,220</b>	<b>24,580,000</b>	<b>15,368,034</b>	<b>39,948,034</b>	<b>345,676,220</b>

449,696,220

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 60% 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 639.5 full-time positions and 107 part-time positions including Parks, Engineering, Capital Projects, and Public Works just to name a few.

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Property Taxes	29,937,663	37,025,506	31,456,290	40,052,339
Sales & Use Taxes	28,930,889	30,119,451	30,925,000	32,017,500
Franchise Fees	6,622,237	6,737,279	6,883,139	6,866,455
Licenses & Permits	4,635,498	4,656,527	3,543,088	3,997,971
Fines & Forfeitures	1,989,062	1,977,043	2,010,508	1,984,305
Charges For Service	22,244,085	20,799,806	19,950,090	23,894,405
Miscellaneous	5,250,554	1,052,151	2,372,915	2,081,313
Transfers In	5,197,799	6,947,699	8,402,361	4,369,155
<b>TOTAL REVENUES</b>	<b>\$ 104,807,787</b>	<b>\$ 109,315,462</b>	<b>\$ 105,543,391</b>	<b>\$115,263,443</b>
<b>EXPENDITURES</b>				
General Government	14,416,550	9,335,903	9,707,599	9,612,644
Public Safety	59,361,770	65,327,281	65,754,855	68,655,132
Community Services	4,585,033	5,461,283	5,239,975	5,465,098
Public Works	12,506,179	15,298,084	15,398,523	16,024,640
Parks & Recreation	6,650,838	8,313,849	8,646,153	8,961,738
<b>SUBTOTAL EXPENDITURES</b>	<b>\$ 97,520,370</b>	<b>\$ 103,736,400</b>	<b>\$ 104,747,105</b>	<b>\$108,719,252</b>
Transfers Out	5,159,815	6,975,478	7,855,664	5,538,030
<b>TOTAL EXPENDITURES</b>	<b>\$ 102,680,185</b>	<b>\$ 110,711,878</b>	<b>\$ 112,602,769</b>	<b>\$114,257,282</b>
REV OVER/(UNDER) EXP	2,127,602	(1,396,416)	(7,059,378)	1,006,161
<b>BEGINNING FUND BALANCE</b>	<b>\$ 32,524,401</b>	<b>\$ 30,541,045</b>	<b>34,657,543</b>	<b>27,598,165</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 34,657,543</b>	<b>\$ 29,144,629</b>	<b>\$ 27,598,165</b>	<b>\$ 28,604,326</b>
Policy - 3 months Recurring Oper.	25,318,402	27,298,819	27,571,710	28,173,028
Fund Balance Over Three-Month Policy	9,339,142	1,845,811	26,456	431,299

## GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

### OVERVIEW – FUND BALANCE

The City anticipates ending FY 2023 on September 30, 2023, with a fund balance of \$27,598,165, \$26,456 over the three-month fund balance policy. The proposed FY 2024 fund balance is budgeted to increase to \$28,604,326. This is over the new three-month policy by \$431,299.

### REVENUES

Revenues in FY 2024 are anticipated to exceed those in 2023 in several categories. Overall, the increase in total revenues from FY 2023 amended is 9%. Property tax, sales tax and charges for services are the three major revenue sources for the City.

Property Tax revenues increased in 2024 by 27.3% over FY 23 year-end amended revenue. FY 2024 sales tax revenue is projected to grow at 3.5%. TIRZ Administration fee reflected in Charges for Services Revenue is increasing 20% based on the TIRZ taxable value and the City of Pearland tax rate.

Total Revenues		
FY 2024 Proposed	\$115,263,443	
FY 2023 Amended	<u>\$105,543,391</u>	
Increase / (Decrease)	\$ 9,720,052	9.2% increase

### EXPENDITURES

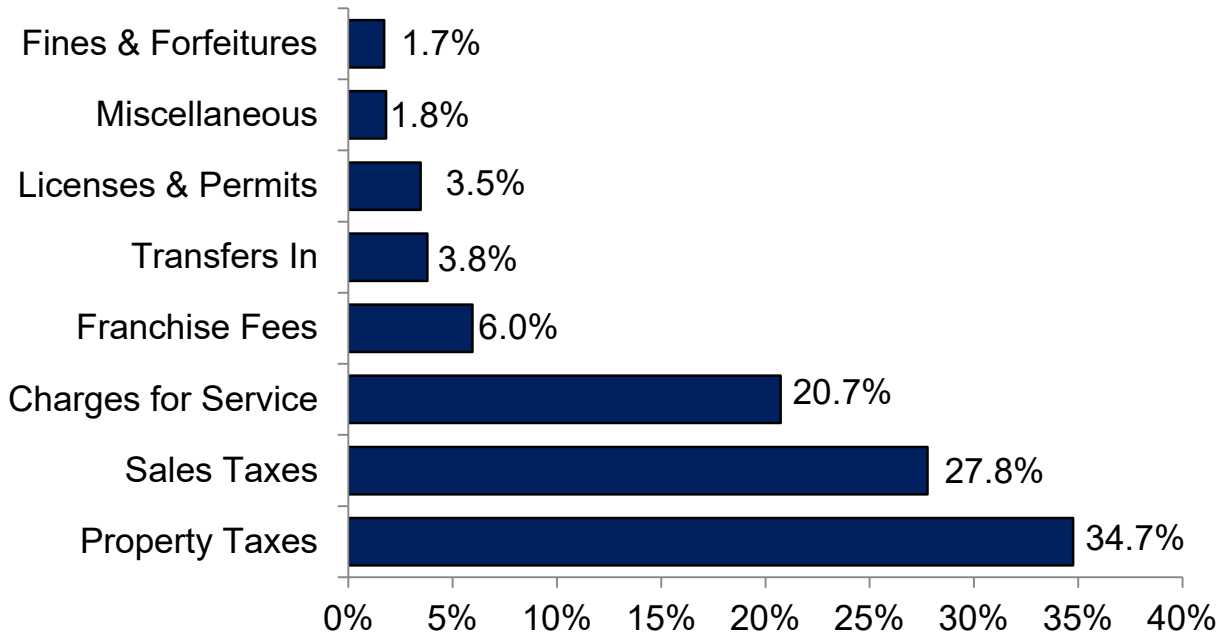
Fiscal year 2024 total expenditures are \$114,257,282, 1.5% higher than the FY 2023 amended budget. Salaries and Benefits remain the major expenditure for FY 24, at 67% of the total General Fund budget. This is an increase of 2.4% percentage points over FY 2023 amended.

Major changes in the General Fund are described in the Budget Overview section. This includes an effective 4.5% salary adjustment for staff, and the increased funding of two newly created (FY23) internal service funds.

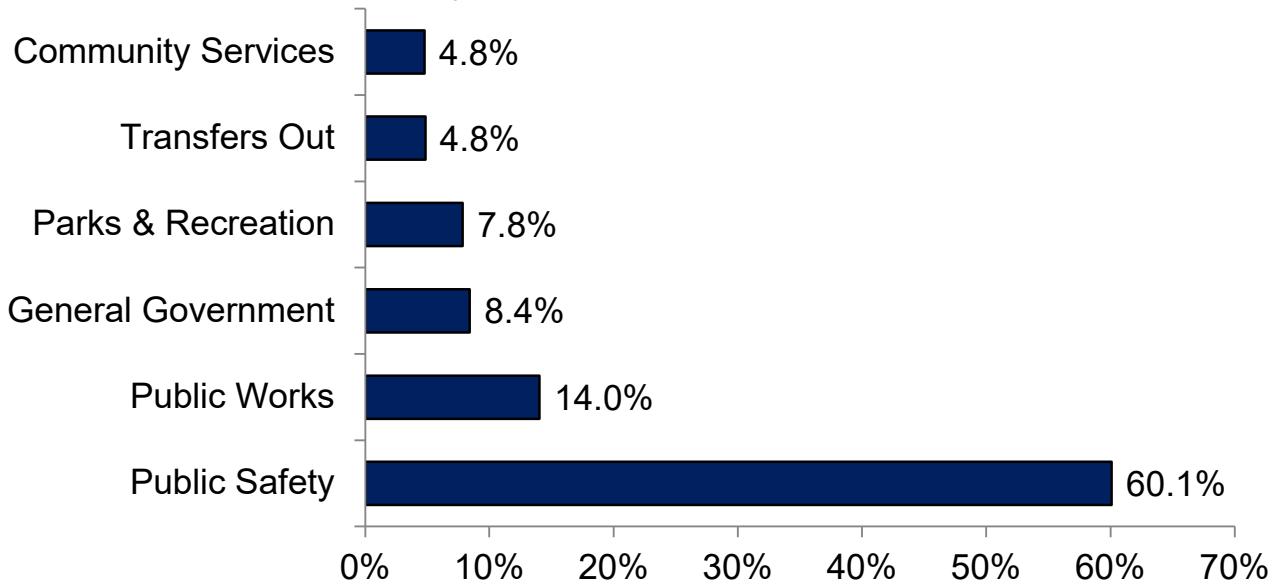
Total Expenditures		
FY 2024 Proposed	\$114,257,282	
FY 2023 Amended	<u>\$112,602,769</u>	
Increase / (Decrease)	\$ 1,654,513	1.5% increase

## GENERAL FUND SUMMARY

### Total Revenues \$115.26M



### Total Expenditures - \$114.25M By Function/Department



**GENERAL FUND REVENUES**

<b>ACCOUNT NUMBER</b>	<b>REVENUE CATEGORY</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
100-000-000.3000.010	Current Taxes	29,587,705	36,681,811	31,000,000	39,732,339
100-000-000.3000.020	Delinquent Taxes	77,734	76,257	30,000	45,000
100-000-000.3000.030	Penalty & Interest	158,403	145,990	247,167	150,000
100-000-000.3000.040	In Lieu Of Property Taxes	113,822	121,448	179,123	125,000
<b>*PROPERTY TAXES</b>		<b>\$ 29,937,663</b>	<b>\$ 37,025,506</b>	<b>\$ 31,456,290</b>	<b>\$ 40,052,339</b>
100-000-000.3100.010	Sales Taxes	28,500,556	29,661,473	30,500,000	31,567,500
100-000-000.3100.030	Mix Drink Taxes	430,333	457,978	425,000	450,000
<b>*SALES &amp; USE TAXES</b>		<b>\$ 28,930,889</b>	<b>\$ 30,119,451</b>	<b>\$ 30,925,000</b>	<b>\$ 32,017,500</b>
100-000-000.3200.010	Gas Company	345,177	355,531	467,639	460,000
100-000-000.3200.020	Electric Company	3,727,278	3,680,955	3,700,000	3,680,955
100-000-000.3200.030	Telephone Company	96,269	70,500	70,500	70,500
100-000-000.3200.040	Cable/Video Television	806,006	719,412	725,000	725,000
100-000-000.3200.050	Sanitation Residential	1,647,507	1,910,881	1,920,000	1,930,000
<b>*FRANCHISE FEES</b>		<b>\$ 6,622,237</b>	<b>\$ 6,737,279</b>	<b>\$ 6,883,139</b>	<b>\$ 6,866,455</b>
100-200-225.3300.130	Alarm Permit	17,340	17,000	11,000	17,000
100-205-260.3375.010	Fire Alarm	8,784	9,659	12,532	10,000
100-205-260.3375.020	Fire Protection	2,199	2,831	1,095	2,831
100-205-260.3375.030	Fire Sprinkler	16,801	13,080	14,448	15,000
100-205-260.3375.040	Fire Sprinkler-Alteration	148	274	-	274
100-410-415.3300.010	Business Building Permit	636,654	575,052	578,796	575,000
100-410-415.3300.020	Business Bp Plan & Zone Adjustment	58,851	53,654	41,888	45,000
100-410-415.3300.030	Platting Fees	91,545	88,253	120,198	100,000
100-410-415.3300.040	Beer Permits	27,410	27,917	30,000	30,000
100-410-415.3300.050	Moving Permits	1,980	3,342	1,800	2,000
100-410-415.3300.060	Peddlers & Solicitors	1,125	2,957	2,800	2,000
100-410-415.3300.070	Health Certificate Fees	165,225	158,634	177,042	180,000
100-410-415.3300.080	Wrecker Permits	4,200	5,103	4,500	5,100
100-410-415.3300.090	Bldg Plan Check Fee	972,942	991,707	800,000	850,000
100-410-415.3300.100	Occupancy Permit	509,266	408,316	250,000	310,000
100-410-415.3300.110	Demolition Permit	1,740	1,154	2,000	2,000
100-410-415.3300.120	Building Site Work Permit	111,927	42,879	64,182	50,000
100-410-415.3300.160	Sign Permit	27,737	21,068	33,244	25,000
100-410-415.3300.170	Ambulance Permit	5,500	5,607	5,607	5,607
100-410-415.3300.180	Taxi Cab Permit	-	1,600	1,600	1,600
100-410-415.3300.200	Recordation & Courier Fee	6,365	5,500	6,713	5,500
100-410-415.3300.210	Business Permits Miscellaneous	3,142	1,576	2,541	1,576
100-410-415.3300.220	Business Electrical Permit	95,564	100,000	76,468	75,000
100-410-415.3300.230	Business Plumbing & Gas Permit	30,242	25,198	28,814	25,198
100-410-415.3300.240	Business Mechanical Permit	32,273	25,216	26,607	25,216
100-410-415.3325.010	Non Business/Building Permit	817,294	1,093,796	500,000	700,000
100-410-415.3325.030	Garage Sale Permit	30,660	29,720	28,770	29,720
100-410-415.3325.220	Non-Business Electrical Permit	232,153	238,085	144,458	200,000
100-410-415.3325.230	Non-Business Plumbing & Gas Permit	241,574	253,580	174,928	253,580
100-410-415.3325.240	Non-Business Mechanical Permit	109,502	102,000	75,359	102,000
100-410-415.3325.250	Permits Processing Fee	278,086	242,700	229,772	242,700
100-410-415.3350.040	Reinspect/Inspect License	53,725	41,912	45,413	41,912
100-410-415.3375.050	Fireworks	-	8	-	8
100-410-415.3375.060	Irrigation	-	16,037	-	16,037
100-410-415.3375.080	Dirt Grading Permit	1,125	1,546	1,313	1,546
100-410-415.3375.085	Right-of-Way	22,947	31,528	31,000	31,528
100-410-415.3375.090	Ambulance Permit App. Fee	19,475	18,038	18,200	18,038
<b>*LICENSES &amp; PERMITS</b>		<b>\$ 4,635,498</b>	<b>\$ 4,656,527</b>	<b>\$ 3,543,088</b>	<b>\$ 3,997,971</b>
100-405-100.3400.010	Fines & Forfeitures	1,869,606	1,884,000	1,899,294	1,884,000
100-405-100.3400.020	Child Safety	9,175	9,600	8,796	9,600
100-405-100.3400.030	Child Safety-Harris Co.	5,729	5,689	7,724	8,000
100-405-100.3400.040	Commercial Carrier Fines	20,391	22,288	28,183	25,000

**GENERAL FUND REVENUES**

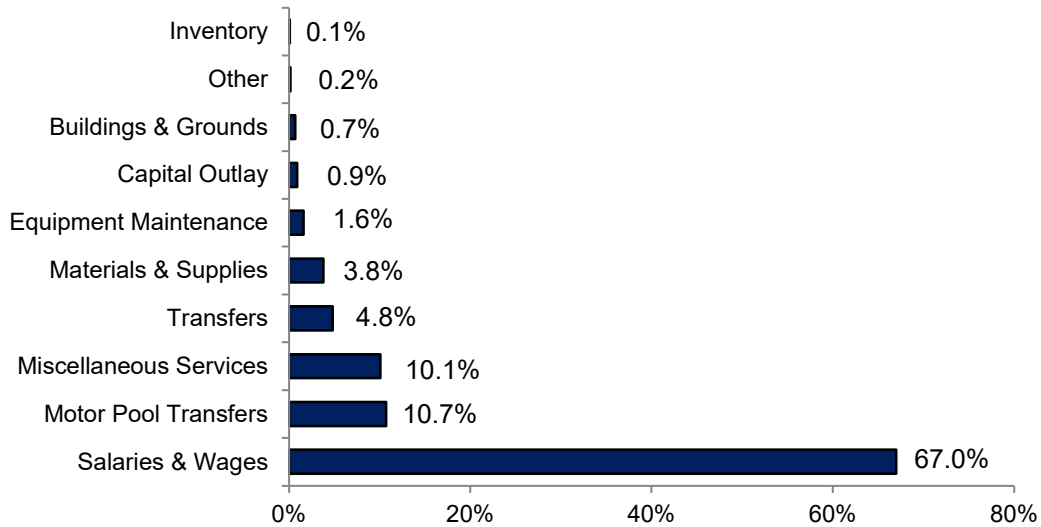
<b>ACCOUNT NUMBER</b>	<b>REVENUE CATEGORY</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
100-405-100.3400.070	Time Efficiency	(771)	(7,505)	(1,200)	(7,505)
100-405-100.3400.080	Animal Cruelty	-	-	-	-
100-405-100.3400.090	Omnibase	7,204	7,907	8,911	7,907
100-405-100.3400.100	Service Fee Recoup	75,571	52,761	53,400	55,000
100-405-100.3400.120	Code Enforcement Fines	-	-	-	-
100-405-100.3400.130	Bond Forfeitures	1,422	2,080	5,000	2,080
100-405-100.3400.140	Teen Court	-	223	-	223
100-405-100.3400.150	Expungement	735	-	400	-
<b>*FINES &amp; FORFEITURES</b>		<b>\$ 1,989,062</b>	<b>\$ 1,977,043</b>	<b>\$ 2,010,508</b>	<b>\$ 1,984,305</b>
100-130-100.3500.050	Tirz Administration Fees	12,488,502	12,996,354	12,200,000	15,679,124
100-200-200.3500.180	Arrest Fees	1,456	2,100	2,100	2,100
100-200-200.3500.190	Clearance Letter Fee	315	302	302	302
100-200-200.3500.200	Subpoena	109	50	350	50
100-200-200.3500.210	Offense Report Copies	-	10	10	10
100-200-200.3500.220	Accident Report Copies	3,024	3,500	2,500	3,500
100-200-225.3500.170	False Alarm Fee	65,015	52,000	67,560	52,000
100-200-230.3500.280	Police Training Tuition	-	-	96,496	-
100-200-235.3500.250	Sro Personnel	1,212,500	1,250,000	1,250,000	1,375,000
100-200-250.3500.010	Animal Shelter	40,962	40,250	40,250	40,250
100-200-255.3500.280	Training Tuition	-	-	-	108,000
100-205-260.3500.140	Ambulance Service Fee	2,963,576	2,932,500	2,700,000	2,932,500
100-205-260.3500.145	Ambulance Service Cost Settlement	2,212,535	468,802	348,516	350,000
100-205-260.3500.150	Mud Fire/Ems Collections	156,155	250,000	200,000	200,000
100-205-260.3500.160	Spa - Fire/Ems	110,134	110,000	110,400	110,000
100-205-260.3500.165	Esd Fire/Ems	1,145,770	1,100,000	1,000,000	1,100,000
100-205-260.3500.260	Non Emerg Ambulance Transport	-	1	-	-
100-205-260.3500.270	Non-Emergency Ems Service	1,078	980	980	980
100-205-265.3500.075	Fire After Hours Inspection Fee	1,200	750	1,300	750
100-300-305.3500.080	Traffic Impact Analysis	5,250	5,667	6,000	5,667
100-300-340.3500.300	Engineering Inspect Fee	180,614	164,380	125,375	164,380
100-410-415.3500.070	Permits Inspection Fee	15,280	17,685	19,620	17,685
100-500-100.3500.020	Facility Rentals	1,400	-	1,500	-
100-500-510.3500.093	Service Camp	126,990	131,234	131,234	155,487
100-500-510.3500.094	Youth Development	4,926	20,365	12,000	20,365
100-500-510.3500.135	Discounts	(2,905)	-	(500)	(800)
100-500-520.3500.020	Facility Rentals	172,990	120,713	210,000	200,000
100-500-520.3500.021	Hickory Slough Park Rsa Fees	3,210	2,040	9,600	15,000
100-500-520.3500.022	Centennial Park Rsa Fees	12,810	9,410	9,410	8,500
100-500-520.3500.103	Athletic Programs	30,079	15,450	15,450	15,450
100-500-520.3500.104	Athletic Leagues	36,401	32,445	32,445	38,017
100-500-520.3500.135	Charges for Service Discounts	(311)	-	(100)	(100)
100-500-525.3500.020	Facility Rentals	5,190	8,240	8,240	8,240
100-500-525.3500.060	Special Event Permit Fees	500	500	500	500
100-500-525.3500.090	Events & Programs	17,769	19,054	19,054	20,250
100-500-530.3500.040	Miscellaneous	3,085	2,534	2,534	2,534
100-500-530.3500.090	Events & Programs	8,069	5,908	8,000	10,030
100-500-530.3500.091	Senior Socials & Field Trips	1,764	2,776	8,932	6,015
100-500-530.3500.130	Memberships	15,311	8,231	15,525	15,525
100-500-530.3500.135	Service Discounts	(60)	-	(200)	-
100-500-535.3500.020	Facility Rentals	53,760	55,620	55,620	55,620
100-500-535.3500.090	Events & Programs	21,806	10,000	20,000	10,000
100-500-535.3500.105	Swim Lessons	30,237	40,076	40,076	40,076
100-500-535.3500.110	Natorium	30,237	15,450	136,871	124,000
100-500-535.3500.135	Charges for Service Discounts	(97)	-	(200)	-
100-500-535.3500.580	Janitorial Services	2,381	4,450	2,000	4,450
100-500-550.3500.020	Facility Rentals	413	515	200	200
100-500-550.3500.090	Events & Programs	18,182	8,240	18,130	10,454

**GENERAL FUND REVENUES**

<b>ACCOUNT NUMBER</b>	<b>REVENUE CATEGORY</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
100-500-550.3500.101	Field Trips	664	161	612	200
100-500-550.3500.102	Outdoor Recreation Programs	2,902	2,419	2,162	2,419
100-500-550.3500.135	Charges for Service Discounts	(265)	-	(20)	-
100-500-555.3500.015	Equipment Rental	-	6,000	1,500	2,000
100-500-555.3500.020	Facility Rentals	55,602	50,985	60,000	55,000
100-500-555.3500.040	Miscellaneous	5,518	376	2,000	376
100-500-555.3500.092	Adult Programs	12,730	10,300	13,000	13,000
100-500-555.3500.096	Adult Fitness	4,463	18,464	36,248	38,400
100-500-555.3500.115	Pavilion Rentals	15,055	15,450	15,450	15,450
100-500-555.3500.130	Memberships	750,492	628,300	750,000	815,000
100-500-555.3500.131	Facility Admissions	182,570	148,320	126,003	-
100-205-230.3500.280	Service Training Tuition	6,791	-	-	40,000
100-500-555.3500.135	Service Discounts	(4,831)	-	(450)	-
100-500-555.3500.580	Janitorial Services	14,785	10,449	15,505	10,449
<b>*CHARGES FOR SERVICE</b>		<b>\$ 22,244,085</b>	<b>\$ 20,799,806</b>	<b>\$ 19,950,090</b>	<b>\$ 23,894,405</b>
100-000-000.3600.010	Interest Earnings	302,757	506,532	1,570,186	1,432,007
100-000-000.3600.040	Unrealized Gain/Loss	(204,322)	-	-	-
<b>*INVESTMENT EARNINGS</b>		<b>\$ 98,435</b>	<b>\$ 506,532</b>	<b>\$ 1,570,186</b>	<b>\$ 1,432,007</b>
100-000-000.3700.010	Federal Grants	4,418,515	-	-	-
<b>*INTERGOVERNMENTAL</b>		<b>\$ 4,418,515</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
100-000-000.3800.060	Building Rent	15,594	15,594	15,594	15,594
100-000-000.3800.080	Phone & Fax Reimbursement	11,579	10,584	11,000	11,000
100-000-000.3800.090	Street Light	33,318	25,000	4,000	25,000
100-000-000.3800.130	Other Xerox Copies	3,919	6,932	4,000	6,932
100-000-000.3800.140	Sale Of Property	28,356	3,000	3,000	3,000
100-000-000.3800.240	Insurance Reimbursements	-	-	-	-
100-000-000.3800.270	Miscellaneous	405,519	400,000	400,000	400,000
100-000-000.3800.330	Storm Sewer Outfall Parkside	-	-	-	-
100-000-000.3800.370	Fema Reimbursement	129,710	-	215,611	-
100-120-100.3800.360	Vending Machines	3,772	6,100	2,800	6,100
100-130-100.3800.150	Miscellaneous Cash Over/Short	(64,319)	-	-	-
100-130-100.3800.160	Miscellaneous Nsf Fees	176	100	100	100
100-140-100.3800.270	Miscellaneous Miscellaeous	10,000	-	-	-
100-200-200.3800.320	Public Safety	75,227	2,500	75,000	2,500
100-200-215.3800.320	Public Safety	2,450	-	-	102,507
100-200-225.3800.070	Victims Program	-	2,842	2,842	2,842
100-200-245.3800.180	Jail Phone	1,993	2,400	2,400	2,400
100-205-260.3800.270	Fire Miscellaneous	-	-	-	-
100-405-100.3800.150	Court Cash Over/Short	61	-	-	-
100-405-100.3800.155	Court Bonds	64,016	55,263	52,000	55,263
100-410-415.3800.110	Waiver Of Encroachment	3,750	2,400	1,125	2,400
100-410-415.3800.150	Community Development Cash Over/Sho	(10)	-	-	-
100-410-415.3800.230	Sign Revenue	7,830	12,215	10,000	12,215
100-500-100.3800.100	Recycle	-	-	1,811	-
100-500-100.3800.150	Parks Cash Over/Short	(328)	-	(7)	-
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.	992	227	991	991
100-500-555.3800.150	Rec Op Cash Over/Short	-	462	462	462
<b>*MISCELLANEOUS</b>		<b>\$ 733,604</b>	<b>\$ 545,619</b>	<b>\$ 802,729</b>	<b>\$ 649,306</b>
100-000-000.3900	Transfers In	5,197,799	6,947,699	8,402,361	4,369,155
<b>*GRANT, ISSUANCE, TRANSFER</b>		<b>\$ 5,197,799</b>	<b>\$ 6,947,699</b>	<b>\$ 8,402,361</b>	<b>\$ 4,369,155</b>
<b>TOTAL</b>		<b>\$ 104,807,787</b>	<b>\$ 109,315,462</b>	<b>\$ 105,543,391</b>	<b>\$ 115,263,443</b>

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

General Fund Expenditures by Type



<b>BY CATEGORY</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
Salaries & Wages	\$ 70,759,568	\$ 72,228,167	\$ 72,743,292	\$ 76,559,023
Materials & Supplies	2,840,084	3,768,058	4,424,319	4,348,948
Buildings & Grounds	1,447,664	782,158	947,807	785,889
Equipment Repair & Maintenance	4,103,902	1,738,043	1,797,706	1,843,924
Miscellaneous Services	11,455,210	10,905,630	11,262,866	11,529,307
Other Charges	11,888	222,800	112,800	212,800
Inventory	491,771	95,716	552,247	119,512
Capital Outlay	769,296	928,030	1,271,911	1,062,400
Internal Service Fund Transfers	5,640,988	13,067,798	11,634,157	12,257,449
<b>SUB-TOTAL</b>	<b>97,520,370</b>	<b>103,736,400</b>	<b>104,747,105</b>	<b>108,719,252</b>
Transfers	5,159,815	6,975,478	7,855,664	5,538,030
<b>TOTAL</b>	<b>\$ 102,680,185</b>	<b>\$ 110,711,878</b>	<b>\$ 112,602,769</b>	<b>\$ 114,257,282</b>

**GENERAL FUND EXPENDITURES  
BY FUNCTION/DEPARTMENT**

<b>FUNCTION/DEPARTMENT</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
<b>GENERAL GOVERNMENT</b>				
City Council	139,381	175,129	194,073	178,539
City Manager	1,152,610	1,393,885	1,765,083	1,568,085
Legal	972,542	1,127,865	1,200,854	1,236,610
City Secretary	633,171	682,304	729,269	812,732
Human Resources	2,644,533	1,729,344	1,785,436	1,849,938
Finance	2,888,907	3,119,493	2,908,191	3,033,273
Information Technology	4,919,753	-	-	-
Other Requirements <sup>1</sup>	1,065,653	1,107,883	1,124,693	933,467
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$ 14,416,550</b>	<b>\$ 9,335,903</b>	<b>\$ 9,707,599</b>	<b>\$ 9,612,644</b>
<b>PUBLIC SAFETY</b>				
<b>POLICE</b>	<b>33,140,807</b>	<b>37,717,054</b>	<b>37,405,441</b>	<b>39,180,724</b>
Police Administration	2,502,265	4,691,768	4,645,573	4,964,365
Patrol	17,815,099	19,037,626	18,892,304	18,955,622
Investigations	4,219,354	4,370,317	4,322,273	4,385,243
Commercial Vehicle Enforcement	351,370	340,167	307,049	338,566
Community Service	1,654,695	1,753,447	1,850,221	1,399,073
Training	423,403	404,062	449,457	458,566
School Resource Officers (SRO)	1,465,548	1,630,080	1,640,936	1,798,743
Communications & Records	2,424,317	2,926,849	2,801,254	3,130,092
Jail	1,276,350	1,328,769	1,342,529	1,985,979
Animal Services	1,008,406	1,233,969	1,153,845	1,377,894
Training Academy	-	-	-	386,581
<b>FIRE</b>	<b>25,889,124</b>	<b>27,282,813</b>	<b>27,955,976</b>	<b>28,991,734</b>
Fire Administration	1,319,690	2,409,349	2,456,587	2,873,509
Fire Training	574,514	689,592	773,480	884,769
Fire Operations	22,727,716	22,401,773	22,974,688	23,554,427
Fire Marshal	672,408	963,682	929,765	860,895
Health/Code Enforcement	594,797	818,417	821,456	818,134
<b>CITY MANAGER</b>				
Office of Emergency Management	331,839	327,414	393,438	482,674
<b>PUBLIC SAFETY TOTAL</b>	<b>\$ 59,361,770</b>	<b>\$ 65,327,281</b>	<b>\$ 65,754,855</b>	<b>\$ 68,655,132</b>
<b>COMMUNITY SERVICES</b>				
Community Development				
Community Development Administration	268,726	475,982	478,686	532,064
Permits & Inspections	1,035,690	1,197,777	1,101,852	1,072,764
Planning	963,395	1,212,359	879,159	1,259,525
Development Services	397,093	409,281	821,712	420,403
Communications	750,412	924,143	868,702	984,817
Municipal Court	909,646	1,137,739	979,182	1,099,661
Library <sup>2</sup>	260,070	104,002	110,682	95,864
<b>COMMUNITY SERVICES TOTAL</b>	<b>\$ 4,585,033</b>	<b>\$ 5,461,283</b>	<b>\$ 5,239,975</b>	<b>\$ 5,465,098</b>
<b>PUBLIC WORKS</b>				
Public Works Operations Administration	406,390	1,312,043	1,345,647	2,075,905
Custodial Services	562,791	-	-	-
Fleet Management				
Streets & Drainage	3,516,304	6,093,146	5,969,311	2,097,958
Streets	-	-	-	3,813,665
Right-Of-Way Maintenance	2,544,928	2,822,719	2,882,629	3,014,088
Facilities Management	1,454,234	-	-	-

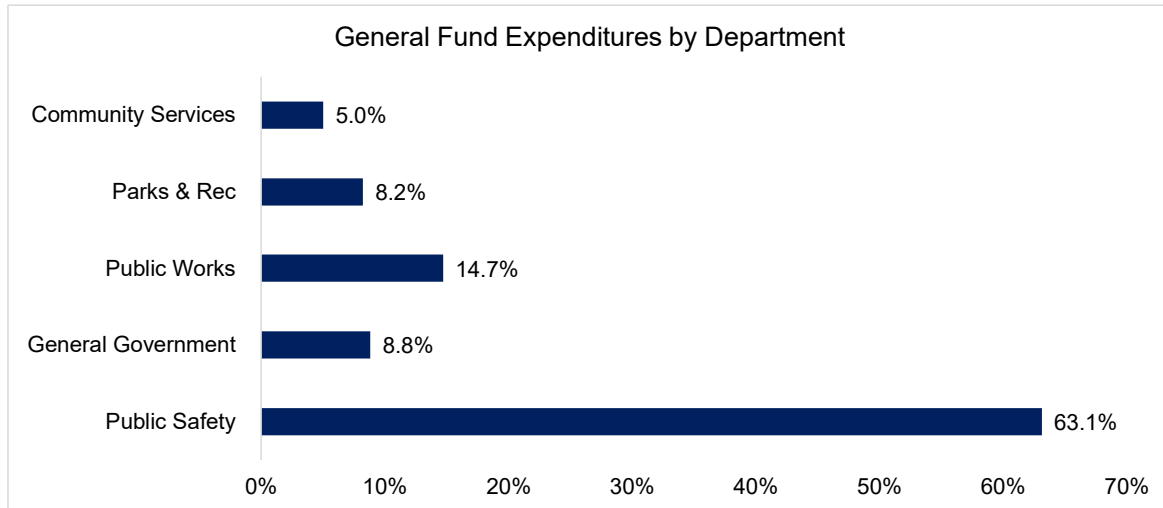


**GENERAL FUND EXPENDITURES  
BY FUNCTION/DEPARTMENT**

FUNCTION/DEPARTMENT	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>ENGINEERING &amp; CAPITAL PROJECTS</b>				
Administration	433,279	-	-	-
Traffic Operations And Maintenance	851,516	1,605,635	1,960,055	1,722,411
Engineering	1,310,237	1,579,547	1,580,457	1,450,891
Capital Projects	1,426,501	1,884,994	1,660,424	1,849,722
<b>PUBLIC WORKS TOTAL</b>	<b>\$ 12,506,179</b>	<b>\$ 15,298,084</b>	<b>\$ 15,398,523</b>	<b>\$ 16,024,640</b>
<b>PARKS &amp; RECREATION</b>				
Administration	941,294	1,552,715	1,540,177	1,645,487
Recreation Center/Natatorium	306,379	364,099	356,348	378,543
Athletics	345,673	348,756	376,752	388,924
Special Events	499,552	587,638	623,540	628,955
Senior Program	349,441	380,558	382,282	402,278
Aquatics	586,824	728,282	645,362	780,492
Parks	2,038,427	2,498,029	2,908,432	2,784,397
Recycling	1,459	1,200	2,291	2,360
Natural Resources	328,538	369,195	378,003	392,938
Recreation Operations	1,253,250	1,483,377	1,432,966	1,557,364
<b>PARKS &amp; RECREATION TOTAL</b>	<b>\$ 6,650,838</b>	<b>\$ 8,313,849</b>	<b>\$ 8,646,153</b>	<b>\$ 8,961,738</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>97,520,370</b>	<b>103,736,400</b>	<b>104,747,105</b>	<b>108,719,252</b>
Transfers	5,159,815	6,975,478	7,855,664	5,538,030
<b>GENERAL FUND TOTAL</b>	<b>\$ 102,680,184</b>	<b>\$ 110,711,878</b>	<b>\$ 112,602,769</b>	<b>\$ 114,257,282</b>

<sup>1</sup>Other Requirements excludes transfers, which are listed after Total Operating Expenditures.

<sup>2</sup>Library employees' salaries are funded by the County; the City pays all operating expenses.



\*Excludes Transfers

# General Government

## Mayor & City Council



**Legal**

**City Manager**

*Finance*

*Human Resources*

**Deputy City Manager**

*Information Technology*

**Assistant City Manager**

*City Secretary*

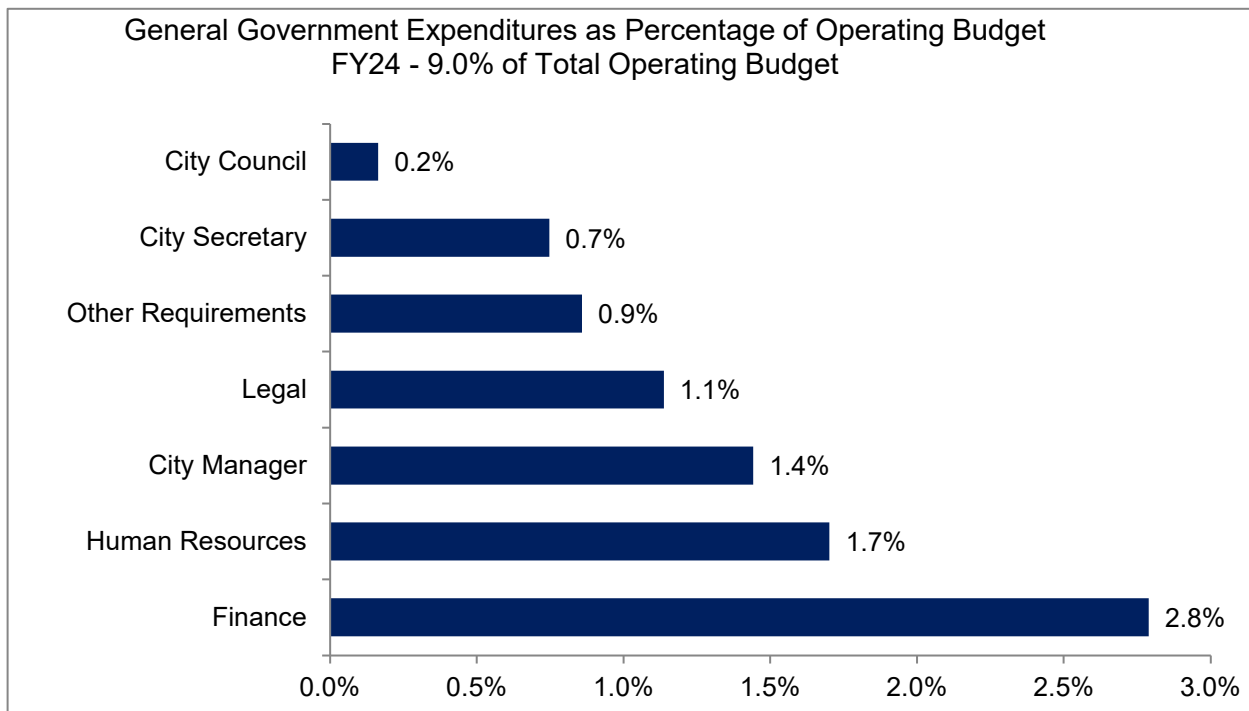
## GENERAL GOVERNMENT EXPENDITURE SUMMARY

EXPENDITURES BY DEPT / DIVISION	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
City Council	139,381	175,129	194,073	178,539
City Manager	1,152,610	1,393,885	1,765,083	1,568,085
Legal	972,542	1,127,865	1,200,854	1,236,610
City Secretary	633,171	682,304	729,269	812,732
Human Resources	2,644,533	1,729,344	1,785,436	1,849,938
Finance	2,888,907	3,119,493	2,908,191	3,033,273
Information Technology**	4,919,753	-	-	-
Other Requirements*	1,065,653	1,107,883	1,124,693	933,467
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$ 14,416,550</b>	<b>\$ 9,335,903</b>	<b>\$ 9,707,599</b>	<b>\$ 9,612,644</b>

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

\*\*Moved to IT Fund.

EXPENDITURES BY CATEGORY	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
Salaries & Wages	7,025,691	5,917,560	6,135,040	6,212,942
Materials & Supplies	216,888	170,079	196,294	195,766
Equipment Repair & Maintenance	3,039,477	310,800	310,829	311,784
Miscellaneous Services	3,670,356	2,454,975	2,692,947	2,366,464
Other Charges	11,665	221,800	111,800	211,800
Inventory	444,143	-	-	-
Internal Service Fund Transfers	8,329	260,689	260,689	313,888
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$ 14,416,550</b>	<b>\$ 9,335,903</b>	<b>\$ 9,707,599</b>	<b>\$ 9,612,644</b>



# 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*

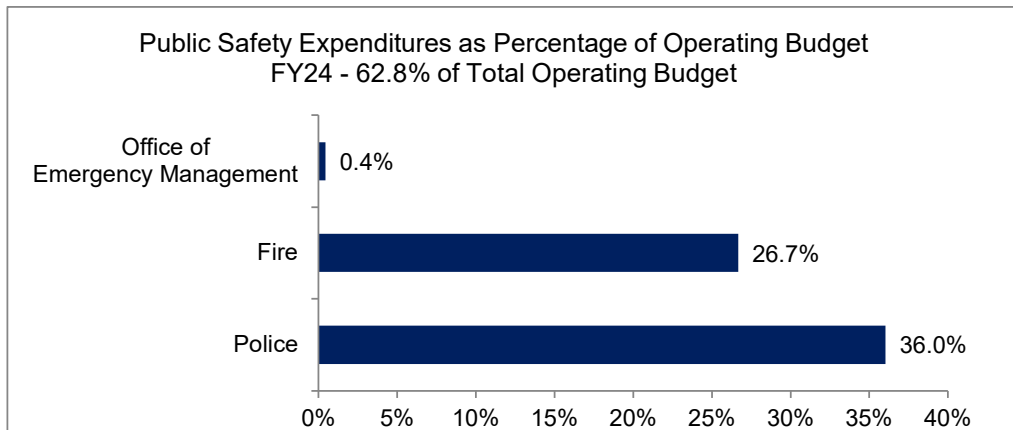
*Training*

*School Resource Officer*

**PUBLIC SAFETY  
EXPENDITURE SUMMARY**

<b>EXPENDITURES BY DEPT / DIVISION</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
Police Administration	2,502,265	4,691,768	4,645,573	4,964,365
Patrol	17,815,099	19,037,626	18,892,304	18,955,622
Commercial Vehicle Enforcement	351,370	340,167	307,049	338,566
Investigations	4,219,354	4,370,317	4,322,273	4,385,243
Community Service	1,654,695	1,753,447	1,850,221	1,399,073
Training	423,403	404,062	449,457	458,566
School Resource Officers (SRO)	1,465,548	1,630,080	1,640,936	1,798,743
Communications & Records	2,424,317	2,926,849	2,801,254	3,130,092
Jail	1,276,350	1,328,769	1,342,529	1,985,979
Animal Services	1,008,406	1,233,969	1,153,845	1,377,894
Training Academy	-	-	-	386,581
<b>POLICE TOTAL</b>	<b>\$ 33,140,807</b>	<b>\$ 37,717,054</b>	<b>\$ 37,405,441</b>	<b>\$ 39,180,724</b>
Fire Administration	1,319,690	2,409,349	2,456,587	2,873,509
Fire Training	574,514	689,592	773,480	884,769
Fire Operations	22,727,716	22,401,773	22,974,688	23,554,427
Fire Marshal	672,408	963,682	929,765	860,895
Health/Code Enforcement	594,797	818,417	821,456	818,134
<b>FIRE TOTAL</b>	<b>25,889,124</b>	<b>27,282,813</b>	<b>27,955,976</b>	<b>28,991,734</b>
Office of Emergency Management	331,839	327,414	393,438	482,674
<b>CITY MANAGER TOTAL</b>	<b>331,839</b>	<b>327,414</b>	<b>393,438</b>	<b>482,674</b>
<b>PUBLIC SAFETY TOTAL</b>	<b>\$ 59,361,770</b>	<b>\$ 65,327,281</b>	<b>\$ 65,754,855</b>	<b>\$ 68,655,132</b>

<b>EXPENDITURES BY CATEGORY</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
Salaries & Wages	49,653,404	51,687,235	52,616,379	54,383,847
Materials & Supplies	1,594,620	2,088,955	2,431,211	2,564,726
Equipment Repair & Maintenance	856,502	1,199,305	1,215,714	1,248,375
Building and Grounds	26,032	41,000	43,000	33,000
Miscellaneous Services	2,181,006	2,332,802	2,536,790	2,827,459
Inventory	35,699	89,480	95,357	119,512
Capital Outlay	688,788	832,330	857,303	996,400
Internal Service Fund Transfers	4,325,718	7,056,174	5,959,101	6,481,813
<b>PUBLIC SAFETY TOTAL</b>	<b>\$ 59,361,770</b>	<b>\$ 65,327,281</b>	<b>\$ 65,754,855</b>	<b>\$ 68,655,132</b>



# Community Services

## Mayor & City Council

 **Municipal Court Judge**  
**City Manager**

*Communications*

*Community Development*

*Administration*

*Development Services*

*Permits & Inspections*

*Planning*

**Deputy City Manager**

*Library*

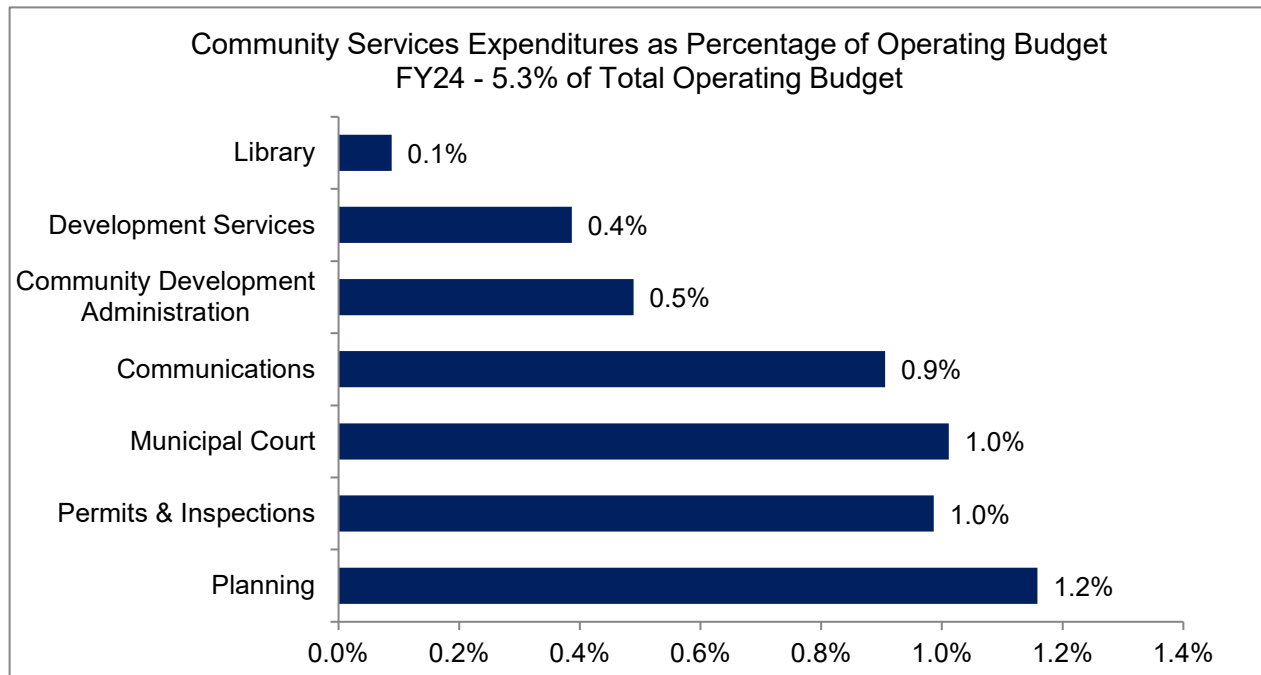
**Assistant City Manager**

*Municipal Court*

**COMMUNITY SERVICES  
EXPENDITURE SUMMARY**

<b>EXPENDITURES BY DEPT / DIVISION</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
Community Development				
Community Development Administration	268,726	475,982	478,686	532,064
Permits & Inspections	1,035,690	1,197,777	1,101,852	1,072,764
Planning	963,395	1,212,359	879,159	1,259,525
Development Services	397,093	409,281	821,712	420,403
Communications	750,412	924,143	868,702	984,817
Municipal Court	909,646	1,137,739	979,182	1,099,661
Library Facility	260,070	104,002	110,682	95,864
<b>COMMUNITY SERVICES TOTAL</b>	<b>\$ 4,585,033</b>	<b>\$ 5,461,283</b>	<b>\$ 5,239,975</b>	<b>\$ 5,465,098</b>

<b>EXPENDITURES BY CATEGORY</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
Salaries & Wages	3,626,862	3,943,735	3,714,885	3,986,516
Materials & Supplies	46,133	58,351	65,823	65,121
Equipment Repair & Maintenance	28,155	43,850	36,500	30,145
Miscellaneous Services	838,713	921,000	561,695	922,537
Other Charges	223	1,000	1,000	1,000
Capital Outlay	-	15,000	15,000	-
Internal Service Fund Transfers	44,948	478,347	420,072	459,779
<b>COMMUNITY SERVICES TOTAL</b>	<b>\$ 4,585,033</b>	<b>\$ 5,461,283</b>	<b>\$ 5,239,975</b>	<b>\$ 5,465,098</b>



# Engineering & Public Works

## Deputy City Manager

### General Fund

*Engineering - Traffic*

*Engineering - Engineering*

*Engineering - Capital Projects*

*Administration*

*Public Works - Streets*

*Facilities Management (Internal Service Fund)*

*Drainage Maintenance (Special Revenue Fund)*

*Fleet Management (Internal Service Fund)*

### Enterprise Fund

*Grounds Maintenance*



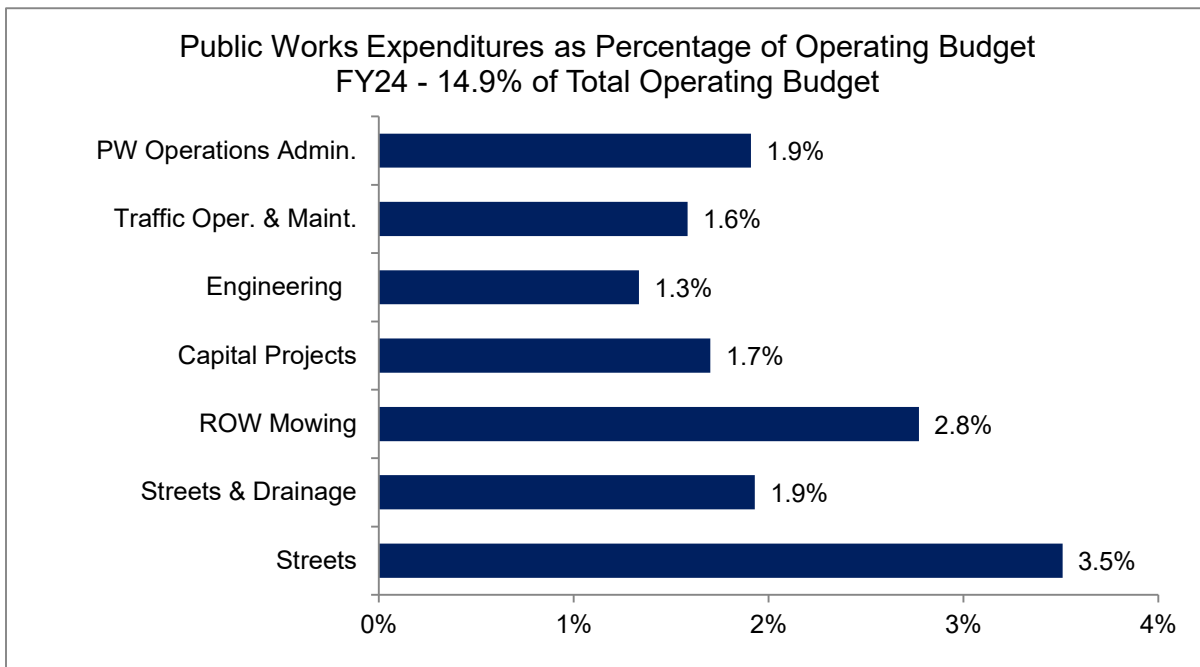
**PUBLIC WORKS  
EXPENDITURE SUMMARY**

<b>EXPENDITURES BY DEPT / DIVISION</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
<b>ENGINEERING &amp; CAPITAL PROJECTS</b>				
Administration	433,279	-	-	-
Traffic Operations And Maintenance	851,516	1,605,635	1,960,055	1,722,411
Engineering	1,310,237	1,579,547	1,580,457	1,450,891
Capital Projects	1,426,501	1,884,994	1,660,424	1,849,722
<b>PUBLIC WORKS</b>				
Public Works Operations Administration	406,390	1,312,043	1,345,647	2,075,905
Custodial Services*	562,791	-	-	-
Fleet Management**	-	-	-	-
Streets & Drainage	3,516,304	6,093,146	5,969,311	2,097,958
Streets	-	-	-	3,813,665
Row Mowing	2,544,928	2,822,719	2,882,629	3,014,088
Facilities Management*	1,454,234	-	-	-
<b>PUBLIC WORKS TOTAL</b>	<b>\$ 12,506,179</b>	<b>\$ 15,298,084</b>	<b>\$ 15,398,523</b>	<b>\$ 16,024,640</b>

\*Moved to Facilities Fund

\*\*Moved to Motor Pool

<b>EXPENDITURES BY CATEGORY</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
Salaries & Wages	5,752,082	5,352,827	5,110,277	6,174,675
Materials & Supplies	434,115	863,042	1,107,260	910,148
Buildings & Grounds	1,066,484	321,500	363,404	331,500
Equipment Repair & Maintenance	94,596	84,368	134,621	150,900
Miscellaneous Services	4,029,270	4,082,479	4,315,915	4,204,463
Inventory	3,188	6,236	31,890	-
Capital Outlay	21,808	-	-	-
Internal Service Fund Transfers	1,104,635	4,587,632	4,335,156	4,252,954
<b>PUBLIC WORKS TOTAL</b>	<b>\$ 12,506,179</b>	<b>\$ 15,298,084</b>	<b>\$ 15,398,523</b>	<b>\$ 16,024,640</b>



# Parks & Recreation

## Deputy City Manager



### **Parks & Recreation**

*Administration*

*Aquatics*

*Athletics*

*Natural Resources*

*Parks*

*Senior Programs*

*Special Events*

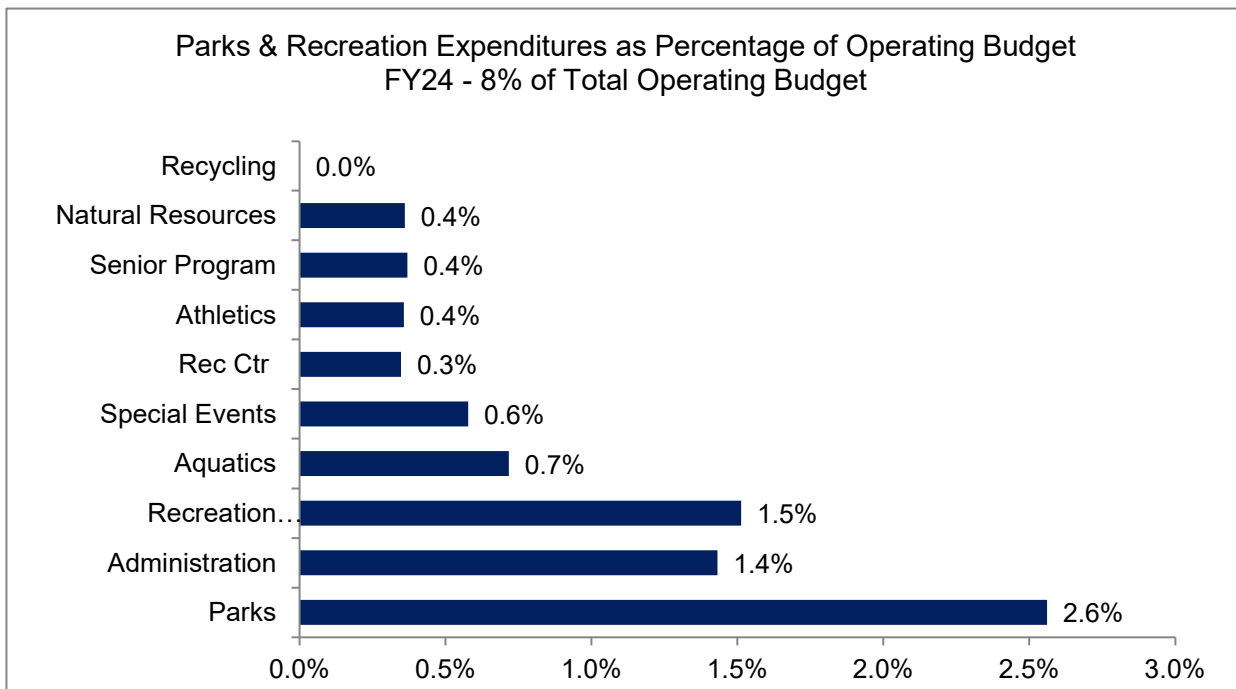
*Recreation*

*Recreation Operations*

**PARKS & RECREATION  
EXPENDITURE SUMMARY**

<b>EXPENDITURES BY DEPT / DIVISION</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
Administration	941,294	1,552,715	1,540,177	1,645,487
Recreation Center	306,379	364,099	356,348	378,543
Athletics	345,673	348,756	376,752	388,924
Special Events	499,552	587,638	623,540	628,955
Senior Program	349,441	380,558	382,282	402,278
Aquatics	586,824	728,282	645,362	780,492
Parks	2,038,427	2,498,029	2,908,432	2,784,397
Recycling	1,459	1,200	2,291	2,360
Natural Resources	328,538	369,195	378,003	392,938
Recreation Operations	1,253,250	1,483,377	1,432,966	1,557,364
<b>PARKS &amp; RECREATION TOTAL</b>	<b>\$ 6,650,838</b>	<b>\$ 8,313,849</b>	<b>\$ 8,646,153</b>	<b>\$ 8,961,738</b>

<b>EXPENDITURES BY CATEGORY</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
Salaries & Wages	4,701,528	5,326,810	5,166,711	5,801,043
Materials & Supplies	548,328	587,631	623,731	613,187
Buildings & Grounds	355,148	419,658	541,403	421,389
Equipment Repair & Maintenance	85,171	99,720	100,042	102,720
Miscellaneous Services	735,865	1,114,374	1,155,519	1,208,384
Inventory	8,740	-	-	-
Capital Outlay	58,700	80,700	399,608	66,000
Internal Service Fund Transfers	157,358	684,956	659,139	749,015
<b>PARKS &amp; RECREATION TOTAL</b>	<b>\$ 6,650,838</b>	<b>\$ 8,313,849</b>	<b>\$ 8,646,153</b>	<b>\$ 8,961,738</b>



**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 41,746 residential and commercial customers.

Water & Sewer revenues provide 97.4% 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 14% is required in FY 24. For a residential customer with a typical 5/8" meter, using 6,000 gallons of water during the billing cycle, a 14% increase would equate to \$12.40/month increase, taking that estimated bill from \$88.79/month to \$101.19/month.

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
SALE OF WATER	28,179,605	31,821,496	33,516,718	36,657,020
SEWER REVENUES	23,258,767	26,177,108	29,128,278	30,976,703
OTHER SERVICE CHARGES	1,266,010	1,078,700	1,148,823	1,129,859
INVESTMENT EARNINGS	11,511	12,000	161,780	130,000
OTHER MISCELLANEOUS INCOME	77,194	16,700	236,131	7,039
TRANSFERS IN	400,000	450,000	450,000	522,000
OTHER FINANCING SOURCES	-	-	-	-
<b>REVENUE</b>	<b>\$ 53,193,086</b>	<b>\$ 59,556,004</b>	<b>\$ 64,641,730</b>	<b>\$ 69,422,621</b>
<b>EXPENSES</b>				
UTILITY CUSTOMER SERVICES <sup>1</sup>	2,328,583	3,173,718	2,807,356	3,848,201
INFORMATION TECHNOLOGY	2,027,350	-	15,318	-
OTHER REQUIREMENTS	29,044,759	30,141,580	30,177,732	35,020,861
PUBLIC WORKS ADMINISTRATION	1,252,686	3,915,051	3,934,882	4,292,635
WATER/SEWER GROUNDS	717,650	799,908	825,230	814,650
LIFT STATIONS	1,036,929	1,344,461	1,508,550	1,656,381
WASTEWATER	4,420,410	5,878,161	6,556,506	6,203,684
ENVIRONMENTAL SERVICES	362,851	733,646	509,315	670,479
WATER PRODUCTION	8,397,844	9,775,955	12,347,900	11,122,633
DISTRIBUTION & COLLECTION	3,831,136	4,338,609	4,467,748	4,913,533
CONSTRUCTION	(86,405)	-	-	-
WATER METER SERVICES <sup>2</sup>	624,800	994,617	1,137,145	-
PRETREATMENT FOG	244,697	-	29,436	-
SURFACE WATER TREATMENT	663,125	2,800,039	2,176,785	3,863,980
<b>EXPENSES</b>	<b>\$ 54,866,416</b>	<b>\$ 63,895,745</b>	<b>\$ 66,493,903</b>	<b>\$ 72,407,037</b>
REVENUES OVER/(UNDER) EXPENSES	(1,673,329)	(4,339,741)	(1,852,173)	(2,984,416)
<b>Beginning Cash Equivalents (Fund 600 &amp; 601)</b>	<b>18,743,139</b>	<b>16,030,012</b>	<b>17,069,810</b>	<b>15,217,637</b>
<b>Add Unrestricted Cash in Debt Service Fund - 601*</b>		2,763,775		608,503
<b>Ending Cash Equivalents (Fund 600 &amp; 601)</b>	<b>\$ 17,069,810</b>	<b>\$ 14,454,046</b>	<b>\$ 15,217,637</b>	<b>\$ 12,841,723</b>
Bond Coverage - 1.15 minimum required **	1.18	1.15	1.17	1.16
Water/Sewer Unreserved Working Capital - 15%	8,229,962	9,584,362	9,974,085	10,861,056
Operating Reserve Over Policy	\$ 8,839,847	\$ 4,869,684	\$ 5,243,551	\$ 1,980,668

\* Beginning FY24, excess balance in Reserve For Debt Service and Interest Earning in Fund 601 will be counted toward Operating Cash Equivalents

\*\* Calculation for Bond Coverage Requirement as shown in Enterprise Debt Fund.

1) Water/Sewer Utilities split from EPW department beginning in FY24

2) Meter Services Division of Public Works merging into Utility Customer Service beginning in FY24

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

FISCAL YEAR 2022-2023

Projected revenues, as adopted in the FY23 Amended Budget, are \$64,641,730, or 8.54%, higher than the original budget of \$59,556,004. Revenues from the sale of water and sewer services are projected to be \$62,644,996 or 8.01% higher than budgeted.

Fiscal Year 2023 expenses are anticipated to be \$66,493,903. This is \$2,598,158 higher than the original budget of \$63,895,745 due to higher water purchase expenditures at Alice (\$0.6M increase) and FM 521 (\$1.36M increase), and \$0.6M increase in Professional/Contractual Services. The ending cash equivalent balance as of September 30, 2023 is estimated to be \$15,217,637 in the Enterprise Operating Fund.

Fiscal Year	Rate Increase
FY 2024	Proposed – 14%
FY 2023	13.10%
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%

FISCAL YEAR 2023-2024

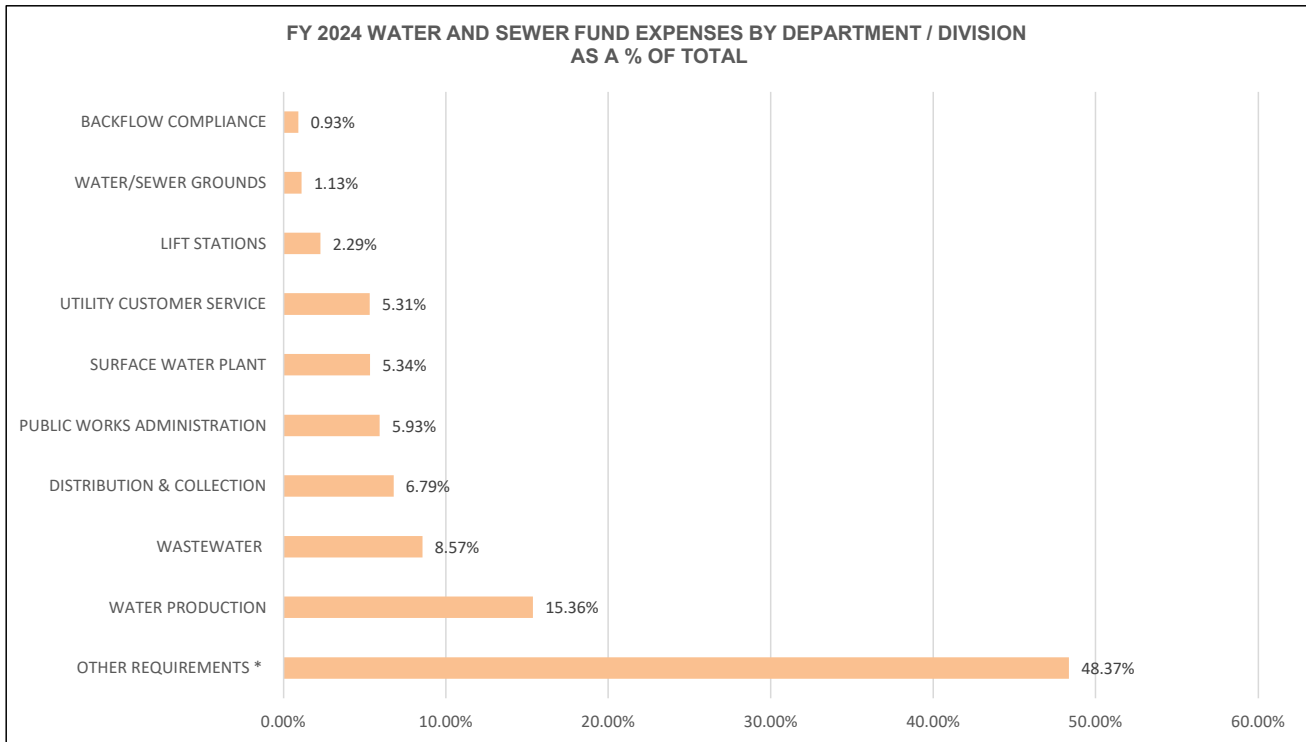
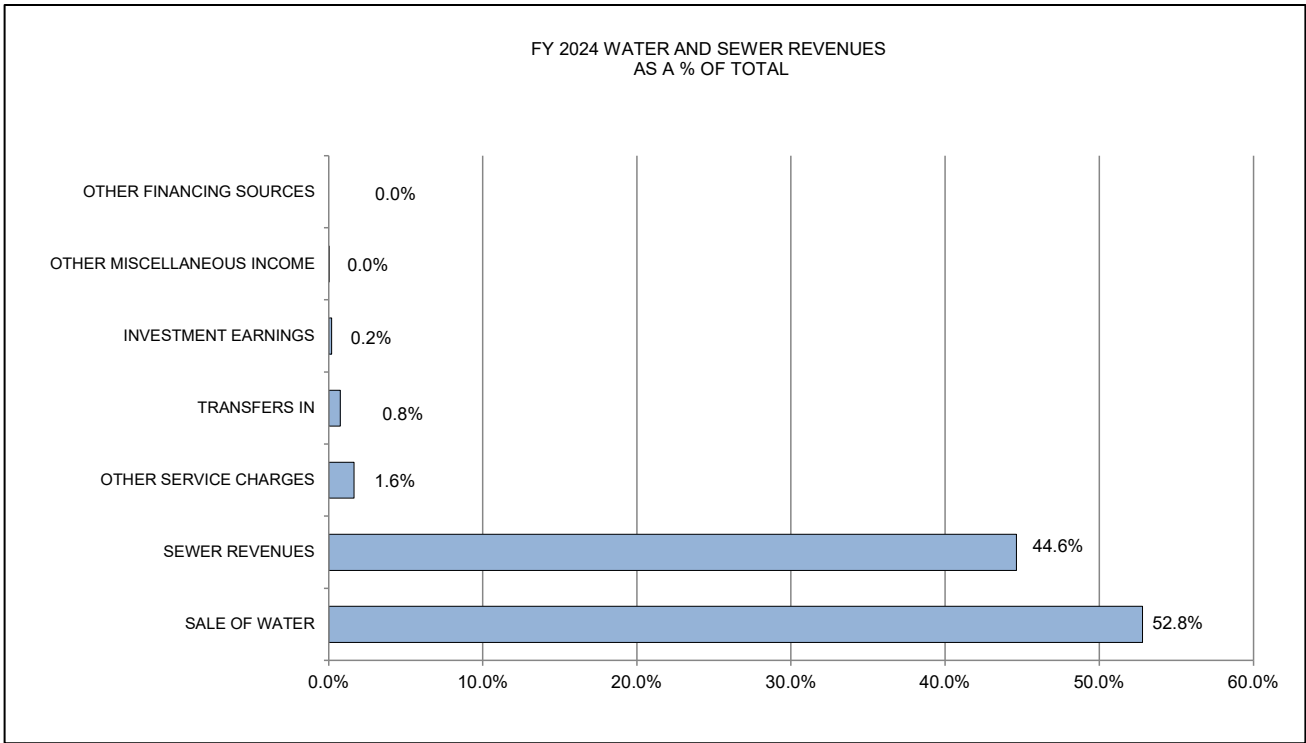
FY24 budgeted revenues total \$69,422,621, a \$4,780,891 increase from the FY23 Amended Budget. Water and sewer charges increased by \$4,988,727 over the 2023 projections. This is due to growth in the number of customers the City serves and an anticipated rate increase of 14% on October 1st, 2023. This 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.

FY24 expenses total \$72,407,037. Expenses are \$5,913,134 (8.89%) higher than the FY23 Amended Budget and \$8,511,292 (13.32%) higher than the FY23 Adopted Budget. This is largely due to increased debt service payments (\$4.4M increase), Mud Rebate (\$1.3M increase) and system capital costs through our contract with the Gulf Coast Water Authority (GCWA) for our share of the Shannon Pump Station repairs from Hurricane Harvey. The Shannon Pump station provides Brazos River water through the GCWA canal to our Surface Water Treatment Plant

Supplemental requests included in the budget in the total of \$348,304. Supplementals include funding of 3 additional personnel positions and consulting to the Enterprise Fund in Utilities Admin. Additionally, \$1,075,000 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, 2024 for the Enterprise Operating Fund is expected to be \$12,841,723. Expenditures exceed revenues by \$2,984,416. Bond Coverage is planned to be 1.16, which is slightly higher than the minimum required per bond covenants of 1.15, and cash reserves are \$1,980,668 over the policy minimum of \$10,861,056 (15%) in FY24. Both the minimum bond coverage ratio (1.15) and minimum cash reserves (15%) must be met.



\* FY24 Other Requirements includes but not limited to Debt Service Payment (\$25.5M), Mud Rebate (\$4.5M), Property Insurance (\$1.2M), Shannon Pump Project - Phase One (0.5M)

**ENTERPRISE (WATER & SEWER) FUND  
REVENUES  
FY 2024 PROPOSED BUDGET**

ACCOUNT NUMBER	REVENUE CATEGORY	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
600-000-000.3600.010	Interest Earnings	11,511	12,000	161,780	130,000
<b>*INVESTMENT EARNINGS</b>		<b>\$ 11,511</b>	<b>\$ 12,000</b>	<b>\$ 161,780</b>	<b>\$ 130,000</b>
600-000-000.3800.140	Sale Of Property	(3,531)	-	(5,184)	-
600-000-000.3800.270	Miscellaneous	27,578	-	27,414	-
600-000-000.3800.370	FEMA Reimbursement	35,351	-	207,295	-
<b>*MISCELLANEOUS</b>		<b>\$ 59,398</b>	<b>\$ -</b>	<b>\$ 229,525</b>	<b>\$ -</b>
600-000-000.3900	Transfers In	400,000	450,000	450,000	522,000
<b>*TRANSFERS IN</b>		<b>\$ 400,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 522,000</b>
600-130-390.3500.330	Water Sales	28,179,605	31,821,496	33,516,718	36,657,020
600-130-390.3500.340	Sewer Charges	23,258,767	26,177,108	29,128,278	30,976,703
600-130-390.3500.360	Connection Fee	70,967	125,800	1,200	1,200
600-130-390.3500.370	Water Tap Fee	63,619	58,800	66,563	66,563
600-130-390.3500.380	Sewer Tap Fee	25,139	16,700	32,119	32,119
600-130-390.3500.390	Late Payment Fee	669,772	522,000	622,038	608,700
600-130-390.3500.400	Meter Set Fee	124,074	137,900	90,720	81,410
600-130-390.3500.405	Hydrant Meter Rental Fee	14,796	11,800	16,575	19,561
600-130-390.3500.420	Reconnect Fee	104,735	63,500	60,512	60,512
600-130-390.3500.430	Grease Trap Fee	57,990	56,800	58,680	59,378
600-130-390.3500.440	Miscellaneous	39,734	33,100	96,873	96,873
600-305-360.3500.495	Backflow Test Report Fee	95,183	52,300	103,543	103,543
<b>*CHARGES FOR SERVICE</b>		<b>\$ 52,704,382</b>	<b>\$ 59,077,304</b>	<b>\$ 63,793,819</b>	<b>\$ 68,763,582</b>
600-130-390.3800.150	Cash Over/Short	150	-	55	-
600-130-390.3800.160	NSF Fees	3,375	3,100	3,750	3,394
<b>*MISCELLANEOUS</b>		<b>\$ 3,525</b>	<b>\$ 3,100</b>	<b>\$ 3,805</b>	<b>\$ 3,394</b>
600-305-100.3800.100	Recycle	3,463	1,900	714	1,000
600-305-100.3800.270	Miscellaneous	10,808	11,700	2,087	2,645
<b>*MISCELLANEOUS</b>		<b>\$ 14,271</b>	<b>\$ 13,600</b>	<b>\$ 2,801</b>	<b>\$ 3,645</b>
<b>Total</b>		<b>\$ 53,193,086</b>	<b>\$ 59,556,004</b>	<b>\$ 64,641,730</b>	<b>\$ 69,422,621</b>

**ENTERPRISE (WATER & SEWER) FUND  
EXPENSE SUMMARY  
FY 2024 PROPOSED BUDGET**

<b>EXPENSES BY DEPT/DIVISION</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
UTILITY CUSTOMER SERVICES <sup>1</sup>	2,328,583	3,173,718	2,807,356	3,848,201
INFORMATION TECHNOLOGY	2,027,350	-	15,318	-
OTHER REQUIREMENTS	29,044,759	30,141,580	30,177,732	35,020,861
PUBLIC WORKS ADMINISTRATION	1,252,686	3,915,051	3,934,882	4,292,635
WATER/SEWER GROUNDS	717,650	799,908	825,230	814,650
LIFT STATIONS	1,036,929	1,344,461	1,508,550	1,656,381
WASTEWATER	4,420,410	5,878,161	6,556,506	6,203,684
ENVIRONMENTAL SERVICES	362,851	733,646	509,315	670,479
WATER PRODUCTION	8,397,844	9,775,955	12,347,900	11,122,633
DISTRIBUTION & COLLECTION	3,831,136	4,338,609	4,467,748	4,913,533
CONSTRUCTION	(86,405)	-	-	-
WATER METER SERVICES <sup>2</sup>	624,800	994,617	1,137,145	-
PRETREATMENT FOG	244,697	-	29,436	-
SURFACE WATER PLANT	663,125	2,800,039	2,176,785	3,863,980
<b>WATER &amp; SEWER FUND TOTAL</b>	<b>\$ 54,866,416</b>	<b>\$ 63,895,745</b>	<b>\$ 66,493,903</b>	<b>\$ 72,407,037</b>

<b>EXPENSES BY CATEGORY</b>	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
SALARIES & WAGES	10,252,906	11,803,257	10,563,172	12,198,999
MATERIALS & SUPPLIES	6,601,099	8,897,614	10,962,387	10,335,078
BUILDING & GROUNDS	172,100	155,350	180,849	128,500
REPAIR & MAINTENANCE	2,267,658	1,578,520	2,070,876	1,787,288
MISCELLANEOUS SERVICES	5,645,092	7,041,447	8,044,178	7,737,851
INVENTORY	182,847	33,355	75,935	28,000
TRANSFERS/OTHER CHARGES	29,705,756	34,386,202	34,365,409	39,733,321
CAPITAL OUTLAY	38,958	-	231,097	458,000
<b>WATER &amp; SEWER FUND TOTAL</b>	<b>\$ 54,866,416</b>	<b>\$ 63,895,745</b>	<b>\$ 66,493,903</b>	<b>\$ 72,407,037</b>

1) Water/Sewer Utilities split from EPW department beginning in FY24

2) Meter Services Division of Public Works merging into Utility Customer Service beginning in FY24



## 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 \$8.96 million from Impact Fee Fund and \$25.40 million from Enterprise Fund. The Principal payments for FY 24 are \$22.70 million and interest expense \$11.67 million.

Anticipated fund balance at September 30, 2024 is \$19,789,847 or \$4,427,033 over the minimum requirement for Revenue Bond's debt service reserves of \$15,362,814.

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	72,579	120,000	273,000	204,750
Transfers In	26,499,728	29,934,670	29,934,670	34,362,647
<b>TOTAL</b>	<b>\$ 26,572,307</b>	<b>\$ 30,054,670</b>	<b>\$ 30,207,670</b>	<b>\$ 34,567,397</b>
<b>EXPENDITURES</b>				
Principal Payment	18,365,000	20,030,000	20,030,000	22,695,000
Interest Expense	8,059,087	9,904,671	9,904,670	11,667,649
Bond Issuance Costs	263,440	-	-	-
Other Debt Service	23,900	30,000	30,000	30,000
<b>TOTAL</b>	<b>\$ 26,711,427</b>	<b>\$ 29,964,671</b>	<b>\$ 29,964,670</b>	<b>\$ 34,392,649</b>
REVENUES OVER/(UNDER) EXPENSES	(139,121)	89,999	243,000	174,748
<b>Beginning Cash Equivalents</b>	<b>19,403,980</b>	<b>18,045,090</b>	<b>19,372,099</b>	<b>19,615,099</b>
Year End Transaction	107,240			
<b>Ending Cash Equivalents</b>	<b>\$19,372,099</b>	<b>\$18,135,089</b>	<b>\$19,615,099</b>	<b>\$19,789,847</b>
Reserve for Debt Service*	15,766,567	15,776,567	15,776,567	15,362,814
Balance Over the Reserve	<b>3,605,532</b>	<b>2,358,522</b>	<b>3,838,532</b>	<b>4,427,033</b>
Bond Coverage Requirement Calculation*				
Operating Revenue & Impact <sup>1</sup>	59,496,654	66,350,967	71,436,693	72,122,620
Less Operating Expense <sup>1</sup>	29,071,215	35,300,654	39,788,723	42,044,216
Net Revenue Available for Debt Services	<b>30,425,439</b>	<b>31,050,313</b>	<b>31,647,970</b>	<b>30,078,404</b>
W/S Revenue Bond Debt Service	25,783,037	27,071,642	27,071,642	25,870,156
Bond Coverage - 1.15 minimum required <sup>2</sup>	1.18	1.15	1.17	1.16

1) Actual 2022 Revenues and Expenses are taken from Audit Report because it is the document that City's creditor used to Enterprise Funds' performance

2) FY24 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**

**REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
601-000-000.3600.010	INTEREST EARNINGS	72,579	120,000	273,000	204,750
	<b>*INVESTMENT EARNINGS</b>	<b>\$ 72,579</b>	<b>\$ 120,000</b>	<b>\$ 273,000</b>	<b>\$ 204,750</b>
601-000-000.3900	TRANSFERS IN	26,499,728	29,934,670	29,934,670	34,362,647
	<b>*TRANSFERS IN</b>	<b>\$ 26,499,728</b>	<b>\$ 29,934,670</b>	<b>\$ 29,934,670</b>	<b>\$ 34,362,647</b>
	<b>TOTAL</b>	<b>\$ 26,572,307</b>	<b>\$ 30,054,670</b>	<b>\$ 30,207,670</b>	<b>\$ 34,567,397</b>

**EXPENDITURES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
601-150-900.5800.010	DEBT SERVICE PRINCIPAL	18,365,000	20,030,000	20,030,000	22,695,000
	<b>*PRINCIPAL PAYMENT</b>	<b>\$ 18,365,000</b>	<b>\$ 20,030,000</b>	<b>\$ 20,030,000</b>	<b>\$ 22,695,000</b>
601-150-900.5850.010	DEBT SERVICE INTEREST	8,059,087	9,904,671	9,904,670	11,667,649
	<b>*INTEREST EXPENSE</b>	<b>\$ 8,059,087</b>	<b>\$ 9,904,671</b>	<b>\$ 9,904,670</b>	<b>\$ 11,667,649</b>
601-150-900.5875.010	BOND ISSUANCE COSTS	263,440	-	-	-
	<b>*BOND ISSUANCE COSTS</b>	<b>\$ 263,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
601-150-900.5890.010	ARBITRAGE FEES	11,400	15,000	15,000	15,000
601-150-900.5890.020	FISCAL AGENT FEES/ARBITRAGE	12,500	15,000	15,000	15,000
601-150-900.5890.040	PAYMENT TO ESCROW	-	-	-	-
	<b>*OTHER DEBT SERVICE</b>	<b>\$ 23,900</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
	<b>TOTAL</b>	<b>\$ 26,711,427</b>	<b>\$ 29,964,671</b>	<b>\$ 29,964,670</b>	<b>\$ 34,392,649</b>

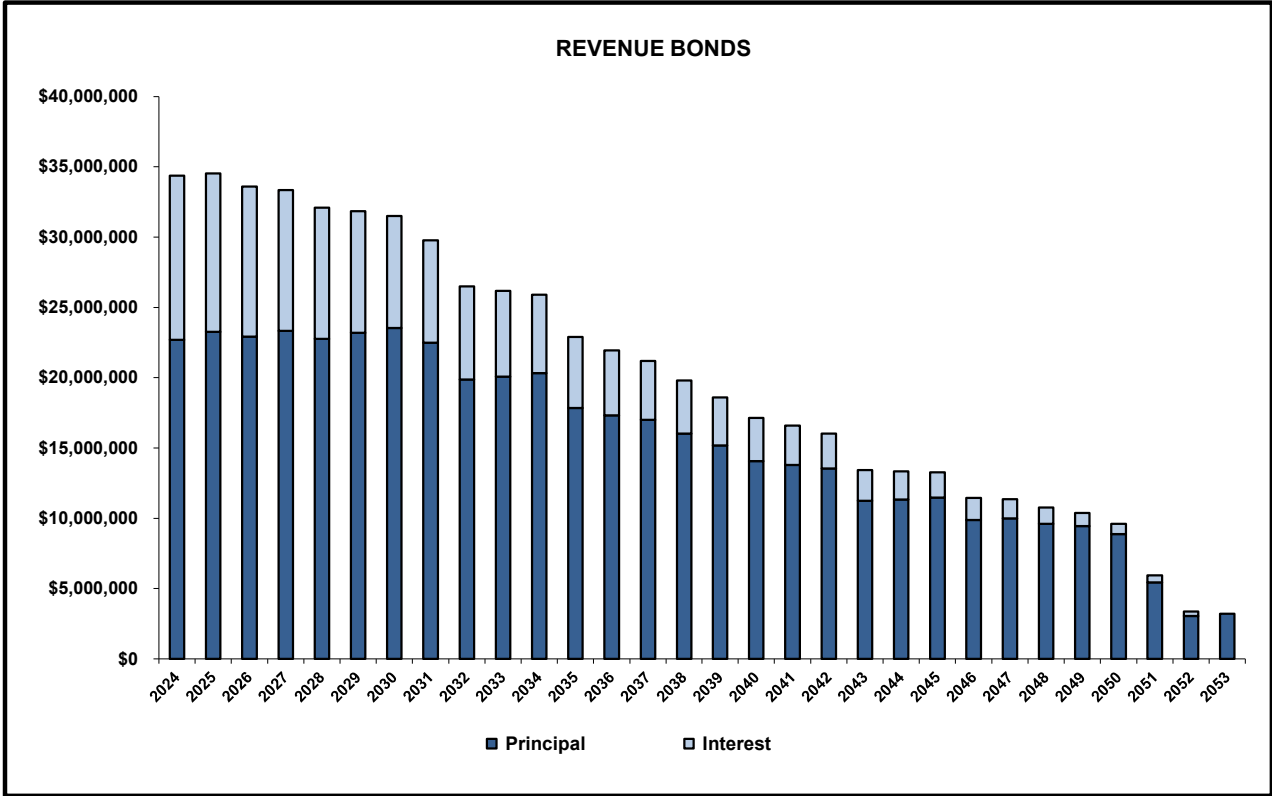
**ENTERPRISE FUND DEBT MATURITY SCHEDULE**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023 - 2024	22,695,000	11,667,647	34,362,647
2024 - 2025	23,265,000	11,250,508	34,515,508
2025 - 2026	22,920,000	10,679,726	33,599,726
2026 - 2027	23,325,000	10,023,570	33,348,570
2027 - 2028	22,755,000	9,342,598	32,097,598
2028 - 2029	23,200,000	8,646,614	31,846,614
2029 - 2030	23,540,000	7,955,464	31,495,464
2030 - 2031	22,495,000	7,278,365	29,773,365
2031 - 2032	19,865,000	6,622,836	26,487,836
2032 - 2033	20,085,000	6,098,080	26,183,080
2033 - 2034	20,320,000	5,570,707	25,890,707
2034 - 2035	17,840,000	5,059,182	22,899,182
2035 - 2036	17,320,000	4,622,050	21,942,050
2036 - 2037	16,995,000	4,198,383	21,193,383
2037 - 2038	16,025,000	3,776,102	19,801,102
2038 - 2039	15,190,000	3,413,426	18,603,426
2039 - 2040	14,055,000	3,078,878	17,133,878
2040 - 2041	13,800,000	2,781,798	16,581,798
2041 - 2042	13,540,000	2,486,546	16,026,546
2042 - 2043	11,240,000	2,196,589	13,436,589
2043 - 2044	11,345,000	1,994,759	13,339,759
2044 - 2045	11,475,000	1,784,653	13,259,653
2045 - 2046	9,875,000	1,566,364	11,441,364
2046 - 2047	10,000,000	1,360,062	11,360,062
2047 - 2048	9,610,000	1,146,282	10,756,282
2048 - 2049	9,445,000	935,759	10,380,759
2049 - 2050	8,875,000	722,797	9,597,797
2050 - 2051	5,430,000	510,270	5,940,270
2051 - 2052	3,050,000	312,500	3,362,500
2052 - 2053	3,200,000	160,000	3,360,000
<b>TOTAL</b>	<b>462,775,000</b>	<b>137,242,510</b>	<b>600,017,510</b>

<u>Series Name</u>	<b>PRINCIPAL OUTSTANDING AS OF 9/30/2024</b>
Water & Sewer Revenue Bonds Series 2014	6,865,000
Water & Sewer Revenue Bonds Series 2016	5,325,000
Water & Sewer Revenue Bonds Series 2016B (TWDB)	1,235,000
Water & Sewer Revenue Bonds Series 2016C (TWDB)	35,705,000
Water & Sewer Revenue Bonds Series 2017A (TWDB -DWSRF)	3,130,000
Water & Sewer Revenue Bonds Series 2017B (TWDB -DWSRF)	9,635,000
Water & Sewer Revenue & Refunding Bonds Series 2017C	43,495,000
Water & Sewer Revenue Bonds Series 2018A (TWDB -DWSRF)	6,920,000
Water & Sewer Revenue Bonds Series 2018B	13,335,000
Water & Sewer Revenue Bonds Series 2019A (TWDB -DWSRF)	17,500,000
Water & Sewer Revenue & Refunding Bonds Series 2019B	25,085,000
Water & Sewer Revenue & Refunding Bonds Series 2020A	93,245,000
Water & Sewer Revenue & Refunding Bonds Series 2020B	5,750,000
Water & Sewer Revenue & Refunding Bonds Series 2021A	68,215,000
Water & Sewer Revenue & Refunding Bonds Series 2021B	8,750,000
W/S Portion of Permanent Improvement Refunding Bond Series 2020	1,245,000
Water & Sewer Certificates of Obligation Series 2022C	43,305,000
Water & Sewer Certificates of Obligation Series 2023C	51,340,000
<b>TOTAL</b>	<b>440,080,000</b>

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 2024.**

**ENTERPRISE FUND DEBT SERVICE SCHEDULE**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT ISSUED</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>PAYMENT TOTAL</b>	<b>AMOUNT OUTSTANDING AS OF 9/30/2024</b>
3/1/2023	Series 2014 Revenue Bond	<b>9,210,000</b>		124,309	124,309	
9/1/2024			295,000	124,309	419,309	
	<b>Fiscal Year Total</b>		295,000	248,619	<b>543,619</b>	<b>6,865,000</b>
3/1/2023	Series 2016A Revenue Bond	<b>8,880,000</b>		84,856	84,856	
9/1/2024			445,000	84,856	529,856	
	<b>Fiscal Year Total</b>		445,000	169,713	<b>614,713</b>	<b>5,325,000</b>
3/1/2023	Series 2016B Revenue Bond (TWDB)	<b>11,100,000</b>		3,206	3,206	
9/1/2024			1,230,000	3,206	1,233,206	
	<b>Fiscal Year Total</b>		1,230,000	6,412	<b>1,236,412</b>	<b>1,235,000</b>
3/1/2023	Series 2016C Revenue Bond (TWDB)	<b>50,100,000</b>		156,768	156,768	
9/1/2024			1,700,000	156,768	1,856,768	
	<b>Fiscal Year Total</b>		1,700,000	313,536	<b>2,013,536</b>	<b>35,705,000</b>
3/1/2023	Series 2017A Revenue	<b>10,225,000</b>		22,477	22,477	
9/1/2024	Bond (TWDB-DWSRF)		1,025,000	22,477	1,047,477	
	<b>Fiscal Year Total</b>		1,025,000	44,954	<b>1,069,954</b>	<b>3,130,000</b>
3/1/2023	Series 2017B Revenue	<b>12,025,000</b>		90,084	90,084	
9/1/2024	Bond (TWDB-DWSRF)		345,000	90,084	435,084	
	<b>Fiscal Year Total</b>		345,000	180,168	<b>525,168</b>	<b>9,635,000</b>
3/1/2023	Series 2017C Revenue Bond	<b>60,970,000</b>		1,046,516	1,046,516	
9/1/2024			4,045,000	1,046,516	5,091,516	
	<b>Fiscal Year Total</b>		4,045,000	2,093,031	<b>6,138,031</b>	<b>43,495,000</b>
3/1/2023	Series 2018A Revenue	<b>8,650,000</b>		55,190	55,190	
9/1/2024	Bond (TWDB-DWSRF)		285,000	55,190	340,190	
	<b>Fiscal Year Total</b>		285,000	110,380	<b>395,380</b>	<b>6,920,000</b>
3/1/2023	Series 2018B Revenue Bond	<b>19,050,000</b>		333,325	333,325	
9/1/2024			950,000	333,325	1,283,325	
	<b>Fiscal Year Total</b>		950,000	666,650	<b>1,616,650</b>	<b>13,335,000</b>
3/1/2023	Series 2019A Revenue Bond	<b>21,000,000</b>		68,530	68,530	
9/1/2024			700,000	68,530	768,530	
	<b>Fiscal Year Total</b>		700,000	137,060	<b>837,060</b>	<b>17,500,000</b>
3/1/2023	Series 2019B Revenue Bond	<b>34,590,000</b>		618,975	618,975	
9/1/2024			860,000	618,975	1,478,975	
	<b>Fiscal Year Total</b>		860,000	1,237,950	<b>2,097,950</b>	<b>25,085,000</b>
3/1/2023	Series 2020A Revenue Bond	<b>107,600,000</b>		139,888	139,888	
9/1/2024			3,590,000	139,888	3,729,888	
	<b>Fiscal Year Total</b>		3,590,000	279,776	<b>3,869,776</b>	<b>93,245,000</b>
	Series 2020B Revenue Bond	<b>7,190,000</b>		114,975	114,975	
9/1/2024			360,000	114,975	474,975	
	<b>Fiscal Year Total</b>		360,000	229,950	<b>589,950</b>	<b>5,750,000</b>
3/1/2023	Series 2021A Revenue Bond	<b>75,000,000</b>		430,329	430,329	
9/1/2024			2,530,000	430,329	2,960,329	
	<b>Fiscal Year Total</b>		2,530,000	860,658	<b>3,390,658</b>	<b>68,215,000</b>
3/1/2023	Series 2021B Revenue Bond	<b>10,370,000</b>		198,150	198,150	
9/1/2024			535,000	198,150	733,150	
	<b>Fiscal Year Total</b>		535,000	396,300	<b>931,300</b>	<b>8,750,000</b>

**ENTERPRISE FUND DEBT SERVICE SCHEDULE**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>AMOUNT ISSUED</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>PAYMENT TOTAL</b>	<b>AMOUNT OUTSTANDING AS OF 9/30/2024</b>
3/1/2023	Series 2020 Permanent Improvement	<b>5,205,000</b>	1,135,000	45,313	1,180,313	
9/1/2024	Refunding Bonds			45,313	45,313	
	<b>Fiscal Year Total</b>		<b>1,135,000</b>	<b>90,625</b>	<b>1,225,625</b>	<b>1,245,000</b>
3/1/2023	Series 2022C CO	<b>45,710,000</b>		1,082,600	1,082,600	
9/1/2024			2,405,000	1,082,600	3,487,600	
	<b>Fiscal Year Total</b>		<b>2,405,000</b>	<b>2,165,200</b>	<b>4,570,200</b>	<b>43,305,000</b>
3/1/2023	Series 2023C CO	<b>51,600,000</b>		1,218,334	1,218,334	
9/1/2024			260,000	1,218,334	1,478,334	
	<b>Fiscal Year Total</b>		<b>260,000</b>	<b>2,436,667</b>	<b>2,696,667</b>	<b>51,340,000</b>
<b>TOTAL</b>		<b>548,475,000</b>	<b>22,695,000</b>	<b>11,667,647</b>	<b>34,362,647</b>	<b>440,080,000</b>

\*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 solid waste contract with Frontier Waste Solutions, was awarded on October 2020, began on October 1, 2021 and expires September 30, 2026, with an option for one(1) additional five(5)-year extension. The contract allows for service rates to adjust annually to the reported Consumer Price Index for the Houston MSA beginning October 2022, which is 7.9% for FY24. The contract allows for 15% franchise fee to paid to the City for residential and commercial customers.

The fiscal year 2023 amended budget is based on a current rate of \$19.25 per household per month from October 2022 through September 2023.

Effective October 2023, the new rate is \$20.77 based on the contract. This includes the combined base rate \$18.06 for residential trash, recycling, and green/bulk waste plus 15% franchise fee.

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Sales Tax Discount	(5,430)	3,300	3,100	3,300
Charges For Services	6,916,331	8,593,462	7,685,100	8,727,348
Miscellaneous	(56,154)	-	-	-
Interest Income	317	500	150	82
<b>TOTAL</b>	<b>\$ 6,855,064</b>	<b>\$ 8,597,262</b>	<b>\$ 7,688,350</b>	<b>\$ 8,730,730</b>
<b>EXPENSES</b>				
Miscellaneous Services	7,157,894	8,593,462	7,685,100	8,593,462
<b>TOTAL</b>	<b>\$ 7,157,894</b>	<b>\$ 8,593,462</b>	<b>\$ 7,685,100</b>	<b>\$ 8,593,462</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ (302,831)</b>	<b>\$ 3,800</b>	<b>\$ 3,250</b>	<b>\$ 137,268</b>
<b>BEGINNING CASH EQUIVALENTS</b>	<b>\$ 165,314</b>	<b>\$ 668,539</b>	<b>\$ (137,517)</b>	<b>\$ (134,267)</b>
<b>ENDING CASH EQUIVALENTS</b>	<b>\$ (137,517)</b>	<b>\$ 672,339</b>	<b>\$ (134,267)</b>	<b>\$ 3,001</b>

## 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 522 General Obligation Series 2024-** A fund set up to pay for non-water and sewer projects being funded by the 2024 Series General Obligation bonds.

**Fund 523 Certificates of Obligation Series 2024-** A fund set up to pay for non-water and sewer projects being funded by 2024 Series Certificates of Obligation.

**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 525 Certificates of Obligation (TIRS) Series 2024-** A fund set up to pay for non-water and sewer projects being funded by 2023 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 2024 PROPOSED BUDGET

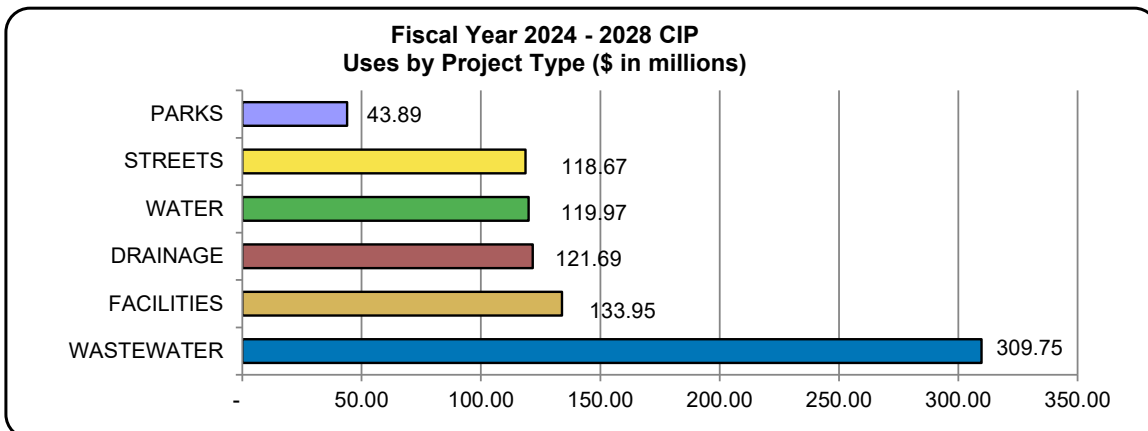
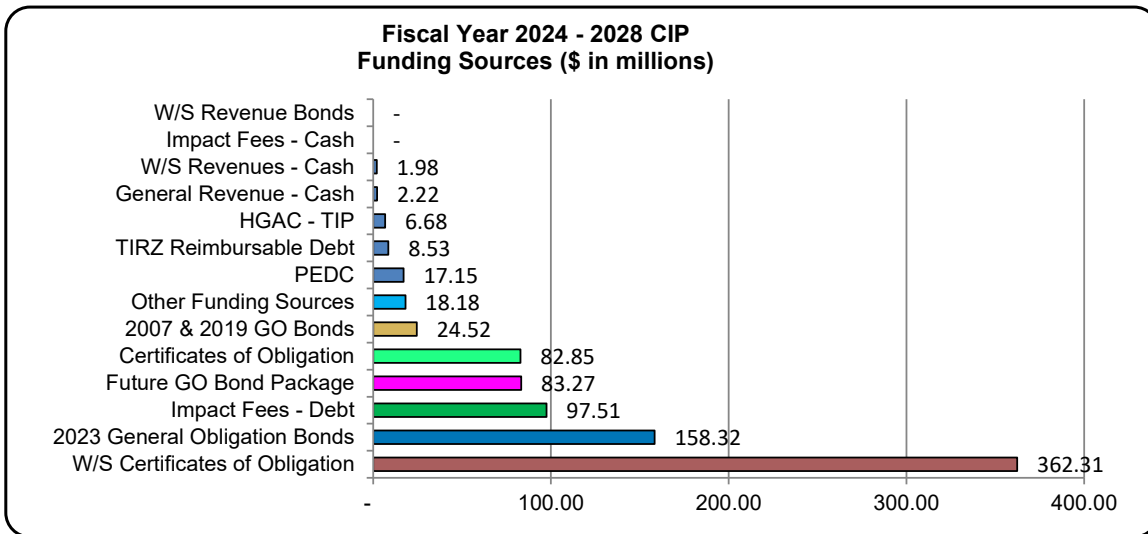
Capital project funds are created to account for the acquisition or construction of major capital activities. Projects identified in the 2024-2028 CIP include funded projects and priority projects contemplated in future General Obligation Bond Packages. The projects are derived from the City's master 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, utility revenues, and interest income.

The city maximizes every source of funding available and is constantly looking at leveraging funding through the use 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 of \$6.7 million. These projects are in various phases and 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 an \$80 million bond referendum that passed in May 2019, as well as a \$181.3 million bond referendum in 2023.

The Five-Year CIP (2024-2028) is funded by \$4.2 million in cash, \$32.4 million of leveraged outside funds, \$265.7 million in approved tax supported debt and \$459.8 million in water/sewer enterprise fund debt

The first year of the Five-Year Capital Improvement Program is incorporated into the annual budget to appropriate funds. Capital projects for fiscal year 2024 total \$371,404,267 excluding transfers and bond issuance costs. Anticipated funding is expected to be \$224M as funding will be stretched over the total construction time of the projects.



**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*
<b>REVENUES:</b>									
INTEREST INCOME	133,202	240,084	406	703,913		107,628	56,402		
BOND PROCEEDS									
IMPACT FEES									
MISCELLANEOUS									
INTERGOVERNMENTAL									
TRANSFERS IN	586,544								
<b>TOTAL REVENUES</b>	<b>719,746</b>	<b>240,084</b>	<b>406</b>	<b>703,913</b>		<b>107,628</b>	<b>56,402</b>		
<b>EXPENDITURES:</b>									
DRAINAGE								435,000	
PARKS	586,544	(192,630)							
FACILITIES	177,000	(1,418,571)							
STREETS				1,529,615				550,000	
WATER									
SEWER									
<b>TOTAL PROJECTS</b>	<b>763,544</b>	<b>(1,611,201)</b>		<b>1,529,615</b>				<b>985,000</b>	
ISSUANCE COSTS									
OTHER NON-OPERATING									
TRANSFERS OUT	99,097	83,491		74,660	36,187	11,599	37,749		49,255
<b>TOTAL NON-OPERATING</b>	<b>99,097</b>	<b>83,491</b>		<b>74,660</b>	<b>36,187</b>	<b>11,599</b>	<b>37,749</b>		<b>49,255</b>
<b>TOTAL EXPENDITURES</b>	<b>862,641</b>	<b>(1,527,710)</b>		<b>1,604,275</b>	<b>36,187</b>	<b>11,599</b>	<b>37,749</b>	<b>985,000</b>	<b>49,255</b>
REVENUES OVER/(UNDER)									
EXPENDITURES	(142,895)	1,767,794	406	(900,362)	(36,187)	96,029	18,653	(985,000)	(49,255)
BEGINNING BALANCE	1,718,527	(2,579,540)	(20,800)	19,298,760	3,932,007	863,229	2,518,122	14,253,215	184,250
<b>Ending Fund Balance <sup>(1)</sup></b>	<b>\$ 1,575,632</b>	<b>\$ (811,746)</b>	<b>\$ (20,394)</b>	<b>\$ 18,398,398</b>	<b>\$ 3,895,820</b>	<b>\$ 959,258</b>	<b>\$ 2,536,775</b>	<b>\$ 13,268,215</b>	<b>\$ 134,995</b>

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 OF OBLIGATION SERIES 2023	FUND 521 DRAINAGE FUND	FUND 522 GO SERIES 2024
<b>REVENUES:</b>									
INTEREST INCOME	559,199	34,234	107,060	303,866	158,603	30,000			75,153,000
BOND PROCEEDS									75,153,000
IMPACT FEES									
MISCELLANEOUS									
INTERGOVERNMENTAL									
TRANSFERS IN									
<b>TOTAL REVENUES</b>	<b>559,199</b>	<b>34,234</b>	<b>107,060</b>	<b>303,866</b>	<b>158,603</b>	<b>30,000</b>			<b>75,153,000</b>
<b>EXPENDITURES:</b>									
DRAINAGE									24,719,000
PARKS									5,021,000
FACILITIES									
STREETS									16,904,000
WATER									
SEWER									
<b>TOTAL PROJECTS</b>									<b>46,644,000</b>
ISSUANCE COSTS									
OTHER NON-OPERATING									
TRANSFERS OUT	74,103	40,622	25,508	9,988	23,750	33,675	80,702	22,988	20,000
<b>TOTAL NON-OPERATING</b>	<b>74,103</b>	<b>40,622</b>	<b>25,508</b>	<b>9,988</b>	<b>23,750</b>	<b>33,675</b>	<b>80,702</b>	<b>22,988</b>	<b>20,000</b>
<b>TOTAL EXPENDITURES</b>	<b>74,103</b>	<b>40,622</b>	<b>25,508</b>	<b>9,988</b>	<b>23,750</b>	<b>33,675</b>	<b>80,702</b>	<b>22,988</b>	<b>46,664,000</b>
REVENUES OVER/(UNDER)									
EXPENDITURES	485,096	(6,388)	81,552	293,878	134,853	(3,675)	(80,702)	(22,988)	28,489,000
BEGINNING BALANCE	3,039,543	(6,910,376)	1,805,147	(220,775)	(262,076)	5,984	(225,864)	(25,681)	(19,497,000)
<b>Ending Fund Balance <sup>(1)</sup></b>	<b>\$ 3,524,639</b>	<b>\$ (6,916,764)</b>	<b>\$ 1,886,699</b>	<b>\$ 73,103</b>	<b>\$ (127,223)</b>	<b>\$ 2,309</b>	<b>\$ (306,566)</b>	<b>\$ (48,669)</b>	<b>\$ 8,992,000</b>

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

**GOVERNMENTAL FUNDS**

	FUND 523 - CO SERIES 2024	FUND 524 2023 CERTIFICATES OF OBLIGATION- TIRZ	FUND 525 - TIRZ SERIES 2024	TOTAL
<b>REVENUES:</b>				
INTEREST INCOME	38,000,000			40,434,597
BOND PROCEEDS				75,153,000
IMPACT FEES				
MISCELLANEOUS				
INTERGOVERNMENTAL				
TRANSFERS IN				586,544
<b>TOTAL REVENUES</b>	<b>38,000,000</b>			<b>116,174,141</b>
<b>EXPENDITURES:</b>				
DRAINAGE	1,180,000			26,334,000
PARKS			275,000	5,689,914
FACILITIES	29,488,033			28,246,462
STREETS	7,552,885		550,000	27,086,500
WATER				
SEWER				
<b>TOTAL PROJECTS</b>	<b>38,220,918</b>		<b>825,000</b>	<b>87,356,876</b>
ISSUANCE COSTS				
OTHER NON-OPERATING				
TRANSFERS OUT	20,000	17,414		760,788
<b>TOTAL NON-OPERATING</b>	<b>20,000</b>	<b>17,414</b>		<b>760,788</b>
<b>TOTAL EXPENDITURES</b>	<b>38,240,918</b>	<b>17,414</b>	<b>825,000</b>	<b>88,117,664</b>
REVENUES OVER/(UNDER)				
EXPENDITURES	(240,918)	(17,414)	(825,000)	28,056,477
BEGINNING BALANCE	(76,000)	(13,606)		17,787,066
<b>ENDING BALANCE</b>	<b>\$ (316,918)</b>	<b>\$ (31,020)</b>	<b>\$ (825,000)</b>	<b>\$ 45,843,543</b>

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 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*	FUND 569 2022 CERTIFICATES OF OBLIGATION*	FUND 570 PAY-AS-YOU- GO
<b>REVENUES:</b>									
INTEREST INCOME	482,360	122,711	119,409	131,933	63,680	701,343	138,224	995,441	157,490
BOND PROCEEDS									
IMPACT FEES		1,500,000	1,200,000						
MISCELLANEOUS									
INTERGOVERNMENTAL									
TRANSFERS IN									
<b>TOTAL REVENUES</b>	<b>482,360</b>	<b>1,622,711</b>	<b>1,319,409</b>	<b>131,933</b>	<b>63,680</b>	<b>701,343</b>	<b>138,224</b>	<b>995,441</b>	<b>157,490</b>
<b>EXPENDITURES:</b>									
DRAINAGE									
PARKS									
FACILITIES								1,615,000	(9,000)
STREETS									
WATER									
SEWER									
<b>TOTAL PROJECTS</b>								<b>1,615,000</b>	<b>(9,000)</b>
ISSUANCE COSTS									
OTHER NON-OPERATING									
TRANSFERS OUT	4,254,712	1,000,000	3,759,764	21,827	43,679	18,644	159,621	202,155	
<b>TOTAL NON-OPERATING</b>	<b>4,254,712</b>	<b>1,000,000</b>	<b>3,759,764</b>	<b>21,827</b>	<b>43,679</b>	<b>18,644</b>	<b>159,621</b>	<b>202,155</b>	
<b>TOTAL EXPENDITURES</b>	<b>4,254,712</b>	<b>1,000,000</b>	<b>3,759,764</b>	<b>21,827</b>	<b>43,679</b>	<b>18,644</b>	<b>159,621</b>	<b>1,817,155</b>	<b>(9,000)</b>
REVENUES OVER/(UNDER)									
EXPENDITURES	(3,772,352)	622,711	(2,440,355)	110,106	20,001	682,699	(21,397)	(821,714)	166,490
BEGINNING BALANCE	7,106,944	2,981,455	5,450,508	1,115,735	2,135,822	(6,599,569)	(1,542,354)	2,099,613	(77,482)
<b>Ending Fund Balance <sup>(1)</sup></b>	<b>\$ 3,334,592</b>	<b>\$ 3,604,166</b>	<b>\$ 3,010,153</b>	<b>\$ 1,225,841</b>	<b>\$ 2,155,823</b>	<b>\$ (5,916,870)</b>	<b>\$ (1,563,751)</b>	<b>\$ 1,277,899</b>	<b>\$ 89,008</b>

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

**ENTERPRISE FUND**

	FUND 571 2021 TWDB REVENUE BONDS*	FUND 574 2023 CERTIFICATES OF OBLIGATION	FUND 575 MUD 4 CAPITAL PROGRAM	FUND 576 2024 CERTIFICATE S OF OBLIGATION	TOTAL	GRAND TOTAL
<b>REVENUES:</b>						
INTEREST INCOME	1,600,380		293		82,947,861	123,382,458
BOND PROCEEDS				130,000,000	205,153,000	280,306,000
IMPACT FEES					2,700,000	2,700,000
MISCELLANEOUS					-	
INTERGOVERNMENTAL					-	
TRANSFERS IN					586,544	1,173,088
<b>TOTAL REVENUES</b>	<b>1,600,380</b>		<b>293</b>	<b>130,000,000</b>	<b>291,387,405</b>	<b>407,561,546</b>
<b>EXPENDITURES:</b>						
DRAINAGE					27,514,000	53,848,000
PARKS					5,964,914	11,654,828
FACILITIES				24,044,000	83,384,495	111,630,957
STREETS					35,189,385	62,275,885
WATER		1,300,000		15,264,000	16,564,000	16,564,000
SEWER		324,000		85,465,000	85,789,000	85,789,000
<b>TOTAL PROJECTS</b>		<b>1,624,000</b>		<b>124,773,000</b>	<b>254,405,794</b>	<b>341,762,670</b>
ISSUANCE COSTS					-	
OTHER NON-OPERATING					-	
TRANSFERS OUT	2,421	313,296		274,652	10,848,973	11,609,761
<b>TOTAL NON-OPERATING</b>	<b>2,421</b>	<b>313,296</b>		<b>274,652</b>	<b>10,848,973</b>	<b>11,609,761</b>
<b>TOTAL EXPENDITURES</b>	<b>2,421</b>	<b>1,937,296</b>		<b>125,047,652</b>	<b>265,254,767</b>	<b>353,372,431</b>
REVENUES OVER/(UNDER) EXPENDITURES	1,597,959	(1,937,296)	293	4,952,348	26,132,638	54,189,115
BEGINNING BALANCE	(1,151,048)	891,913	26,240	(1,395,365)	28,739,872	46,526,938
<b>Ending Fund Balance <sup>(1)</sup></b>	<b>\$ 446,911</b>	<b>\$ (1,045,384)</b>	<b>\$ 26,533</b>	<b>\$ 3,556,983</b>	<b>\$ 54,872,510</b>	<b>\$ 100,716,053</b>

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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					95,024	5,689,352	1,718,527
<b>Revenues:</b>							
Interest Income					10,000	177,603	133,202
Developer - Massey Development							
HGAC							
Interlocal-BDD4 DR2303					435,000		
PISD Reimbursement						3,500,000	
Transfer In - Fund 100					787,500	787,500	
Transfer In- Fund 305							586,544
Transfer In- Fund 331							
Transfer In - Fund 340					250,000	250,000	
Transfer In - Fund 370							
Transfer In - Fund 600							
Transfer In - Fund 900							
<b>Total Revenues</b>					<b>1,482,500</b>	<b>4,715,103</b>	<b>719,746</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Fire Training Burn Building	FA2003	1,337,811	39,292	26,120		13,172	
Fiber Backbone	FA2004	615,287	615,287	612,467		2,820	
Fiber Backbone	FA2101	307,409	307,409	292,075		15,334	
Fire Station #2 Repairs	FA2103	745,000	745,000	192,969		552,031	
Fire Station #3 Attic Air Conditioning	FA2104	462,000	462,000	26,050		435,950	
Hillhouse Road Annex Phase II	FA2106	1,746,000	7,500		7,500	7,500	
Train Depot	FA2108	586,000	586,000			586,000	
Natatorium Air Handling Replacement	FA2203		0			3,500,000	
Fiber Backbone - Cullen Parkway from Magnolia to PSB	FA2201	632,000	422,000	32,076		167,924	102,000
Fiber Backbone-Magnolia from Cullen to BCtr	FA2301	705,000	352,500		352,500	352,500	
PER for Facilities Bond	FA2206	415,000	415,000			415,000	
PER for Fire Admin Complex	FA2403	75,000					75,000
South Spectrum Blvd	LK1601	5,951,524	5,951,524	2,169,700			
Lower Kirby West Conveyance Pond	LK1804	277,536	277,536	148,040			
Shadow Creek Ranch Trail	PK1401	2,316,126	668	668			
Green Tee Terrace Trail	PK1402	2,991,892	668	668			
Woodcreek Park Bridge	PK2102	455,000	455,000	63,699		391,301	
PER for Parks Bond	PK2202	50,000	50,000			50,000	
Shadow Creek Ranch Park Phase 2	PK2001	10,266,834	250,000		250,000	250,000	
Centennial Park Restrooms (Fields 5 & 6)	PK2401	586,544					586,544
Mobility Plan Update	TR2104	600,000	150,000	47,171		102,829	
Massey Development Agreement	TR2107	2,611,764	2,611,764	2,601,445		10,319	
Median Landscaping on Kingsley & Kirby	TR2203	500,000	500,000			500,000	
Road Network Condition Assessment	TR2204	365,000	365,000			365,000	
PER for Streets Bond	TR2206	185,000	185,000	16,500		168,500	
PER for Drainage Bond	DR2202	655,000	655,000	387,775		267,225	
Master Drainage Plan Update	DR2303	1,500,000	870,000		870,000	435,000	
<b>Sub-Total Expenditures</b>		<b>36,938,727</b>	<b>16,274,148</b>	<b>6,617,423</b>	<b>1,480,000</b>	<b>8,588,405</b>	<b>763,544</b>
<b>Transfers-Out/Other Uses:</b>							
Lower Kirby South Spectrum Reimbursement							
Special Services							
Transfer-Out - To Fund 100 <sup>(1)</sup>					97,524	97,524	99,097
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>1,577,524</b>	<b>8,685,929</b>	<b>862,641</b>



FUND 501 - CERTIFICATES OF OBLIGATION

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					17,063,108	11,535,501	(2,579,540)
<b>Revenues:</b>							
Interest Income					30,000	409,982	240,084
Intergovernmental Revenues							
TIP Funds - SCR Trail							
TIP Funds - Green Tee Terrace Trail							
TIP Funds - Clear Creek Trail					650,000	650,000	
Brazoria County - SH 288 NB Frontage							
HGAC							
Bond Proceeds - Rev							
Bond Proceeds - CO's							
Transfer In - Fund 100							
Transfer In - Fund 340							
Transfer In - Fund 370							
Transfer In - Fund 560							
Transfer In - Fund 900							
<b>Total Revenues</b>					<b>680,000</b>	<b>1,059,982</b>	<b>240,084</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Orange Street Service Center	FA1404	9,801,100	9,801,100	9,636,339		164,761	(146,297)
Fire Station #8	FA1501	11,839,466	11,839,466	11,839,466			
Facilities Assessment Study	FA1702	300,000	300,000	166,490		133,510	(91,235)
Fire Station #7	FA1804	50,000	50,000	30,597		153	
Shadow Creek Ranch Library	FA1805	20,446,464	2,960,000	1,731,988		1,228,012	(1,147,564)
Orange Street Service Center Ph II	FA1902	29,475,000	3,109,290	684,647		2,424,643	
Fire Station #4	FA2001	8,489,000	1,435,000	1,315,785		119,215	(33,475)
Shadow Creek Ranch Trail	PK1401	2,316,126	2,315,458	2,104,750		210,708	(192,630)
Green Tee Terrace Trail	PK1402	2,991,892	2,991,892			2,991,892	
Clear Creek Trail	PK1904	10,470,000	400,000			400,000	
Shadow Creek Ranch Park Phase 2	PK2001	10,266,834	650,000			650,000	
Safe Routes to School	TR1602	3,762,000	435,000			435,000	
SH 288 Northbound Frontage Road	TR1701	5,990,000	3,109,997			3,109,997	
Multi-Modal Master Plan	TR1802	325,000	325,000			325,000	
Intersection Redesign	TR1803	975,000	975,001			975,001	
Broadway @ Dixie Farm Intersection	TR1804	1,112,000	1,112,000			1,112,000	
Broadway @ Pearland Pkwy Intersection	TR2001	1,500,000	750,000			164,000	
Mobility Plan Update	TR2104	1,150,000	450,000			450,000	
Pearland Parkway at Barry Rose Intersection Improver	TR2301	1,455,000	1,455,000				
<b>Sub-Total Expenditures</b>		122,714,882	44,464,204	27,510,062		14,893,892	(1,611,201)
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					281,131	281,131	83,491
Bond Issuance Costs							
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>281,131</b>	<b>15,175,023</b>	<b>(1,527,710)</b>
<b>Ending Fund Balance*</b>					<b>17,461,977</b>	<b>(2,579,540)</b>	<b>(811,746)</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					6,043	35,790	(20,800)
<b>Revenues:</b>							
Interest Income					15	541	406
<b>Total Revenues</b>					<b>15</b>	<b>541</b>	<b>406</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Mary's Creek Channel Improvements	DR2005	239,477	239,477	209,777		29,700	
Mykawa Road Widening	TR0601	19,764,303	108,723	108,723			
<b>Sub-Total Expenditures</b>		<b>20,003,780</b>	<b>348,200</b>	<b>318,500</b>		<b>29,700</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100					27,431	27,431	
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>27,431</b>	<b>57,131</b>	
<b>Ending Fund Balance</b>					<b>(21,373)</b>	<b>(20,800)</b>	<b>(20,394)</b>

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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					11,083,967	25,502,599	19,298,760
<b>Revenues:</b>							
Bond Proceeds - GO's							
Bond Proceeds - CO's							
Interest Income							
					300,000	938,551	703,913
Miscellaneous							
						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)							
					3,021,615	3,899,591	
Transfer In - Fund 340							
Transfer In - Fund 100							
<b>Total Revenues</b>					<b>3,321,615</b>	<b>4,868,142</b>	<b>703,913</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
West Lea Subdivision Drainage Improvements	DR1904	7,427,406	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	852,630	852,630	762,776		89,854	
Animal Services Shelter	FA1803	10,220,240	162,000	161,999		1	
Recreation Center & Natatorium Chiller Replacement	FA2202	330,000	330,000			330,000	
Independence Park Ph 1	P20001	4,673,275	4,735,838	4,597,835		138,003	
Shadow Creek Ranch Park Phase 2	PK2001	10,266,834	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	21,689,206		1,160,794	
Fite Road	TR1202	4,901,662	4,901,662	4,032,826		868,836	
Max Road	TR1205	9,040,803	9,040,803	8,940,803		100,000	
McHard Road Extension	TR1405	47,847,000	9,376,431	9,370,327		6,104	
Smith Ranch Road Expansion	TR1501	13,624,000	6,151,215	2,070,395	3,021,615	2,551,205	1,529,615
Clear Creek Bridge Replacement	TR2102	500,000	500,000	16,000	484,000	484,000	
<b>Sub-Total Expenditures</b>		164,545,584	74,591,461	62,296,388	3,505,615	10,765,458	1,529,615
<b>Transfers-Out/Other Uses:</b>							
Special Services - FB County							
Bond Issuance Costs							
Transfer-Out - To Fund 100 <sup>(1)</sup>							
					176,523	176,523	74,660
Transfer-Out - To Fund 200 -BA1							
						130,000	
Transfer-Out - To Fund 505							
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>3,682,138</b>	<b>11,071,981</b>	<b>1,604,275</b>
<b>Ending Fund Balance</b>					<b>10,723,444</b>	<b>19,298,760</b>	<b>18,398,398</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					3,989,796	(5,090,059)	3,932,007
<b>Revenues:</b>							
Interest Income					20,000	9,200	
Bond Proceeds - GO's							
Intergovernmental Revenues							
TXDOT - McHard Rd (TR1405)						32,380,531	
<b>Total Revenues</b>					<b>20,000</b>	<b>32,389,731</b>	<b>0</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Piper Rd Drainage	DR1901	1,271,000	351,000	325,300		25,700	
Mimosa Acres Drainage Improvements	DR1902	1,261,286	470,000	462,067		7,933	
Willowcrest Subdivision Drainage Improvements	DR1903	14,960,000	2,086,000	2,162,448		(76,448)	
West Lea Subdivision Drainage Improvements	DR1904	7,427,406	766,036	470,665		295,371	
Animal Services Shelter	FA1803	10,220,240	1,534,000	1,505,543		28,457	
Fire Training Burn Building Ph I	FA2003	1,337,811	128,550	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	13,365,599		21,636,542	
Street Reconstruction - Linwood	TR1901	1,665,538	168,872	168,872			
Pearland Parkway Traffic Improvements	TR1902	875,452	875,452	628,668		246,784	
Pearland Parkway Traffic Circle Modifications	TR1903	3,272,000	1,272,000	1,176,211		95,789	
Bailey Road Expansion - Veterans Dr to Main	TR1904	14,591,000	1,094,800	865,969		494,031	
Street Reconstruction - Sleepy Hollow	TR2002	2,332,200	668,328	263,904		404,424	
<b>Sub-Total Expenditures</b>		<b>108,560,933</b>	<b>45,417,179</b>	<b>22,430,774</b>		<b>23,251,605</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					116,060	116,060	36,187
Transfer-Out - To Fund 512							
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>116,060</b>	<b>23,367,665</b>	<b>36,187</b>
<b>Ending Fund Balance</b>					<b>3,893,736</b>	<b>3,932,007</b>	<b>3,895,820</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					4,012,338	3,978,933	863,229
<b>Revenues:</b>							
Interest Income					10,000	143,504	107,628
Bond Proceeds - CO's							
Intergovernmental Revenues							
TxDOT - Safe Routes (TR1602)					2,553,600	2,553,600	
<b>Total Revenues</b>					<b>2,563,600</b>	<b>2,697,104</b>	<b>107,628</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
PSB Back-Up Power Redundancy	FA2006	502,507	502,507	490,250		12,257	
Safe Routes to School Improvements	TR1602	3,762,000	3,327,000	22,000	3,192,000	3,305,000	
SH 288 Northbound Frontage Rd	TR1701	6,174,997	3,065,000	2,862,838		202,162	
Traffic Signal Upgrades	TR2105	421,963	421,963	421,963			
Traffic Signal Upgrades FY21	TR2106	505,444	28,038			28,038	
Traffic Signal Upgrades	TR2201	2,145,000	2,145,000			2,145,000	
<b>Sub-Total Expenditures</b>		13,511,911	9,489,508	3,797,051	3,192,000	5,692,457	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					120,351	120,351	11,599
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>3,312,351</b>	<b>5,812,808</b>	<b>11,599</b>
<b>Ending Fund Balance</b>					<b>3,263,587</b>	<b>863,229</b>	<b>959,258</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(124,825)	2,789,190	2,518,122
<b>Revenues:</b>							
Interest Income					10,000	75,203	56,402
Bond Proceeds - GO's							
<b>Total Revenues</b>					<b>10,000</b>	<b>75,203</b>	<b>56,402</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Piper Rd Drainage	DR1901	1,271,000	876,071	820,047		56,024	
Mimosa Acres Drainage Improvements	DR1902	1,261,286	793,426	682,238		110,833	
Willowcrest Subdivision Drainage Improvements	DR1903	14,960,000	1,500,000	550,230		949,770	
West Lea Subdivision Drainage Improvements	DR1904	7,427,406	629,603	618,232		11,371	
DL Smith Area Drainage Improvements	DR2002	852,630					
Animal Services Shelter	FA1803	10,220,000	7,929,000	7,277,512		651,488	
Fire Training Burn Building Ph I	FA2003	1,350,000	1,169,969	1,169,969		(1,000,000)	
Park Equipment Recapitalization	PK2101	590,764	500,000	63,227		436,773	
Street Reconstruction - Linwood Oaks & Orange C	TR1901	1,665,538	1,496,666	1,489,369		(1,339,703)	
Pearland Parkway Traffic Circle Modifications	TR1903	3,272,000	1,000,000	999,347		653	
Street Reconstruction - Sleepy Hollow	TR2002	2,332,200	1,663,872	1,352,334		311,538	
Broadway Expansion-SH288 to Old Chocolate Bay	TR2101	5,000,000	5,000,000	407,500			
<b>Sub-Total Expenditures</b>		50,202,824	22,558,607	15,430,005		188,747	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					157,524	157,524	37,749
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>157,524</b>	<b>346,271</b>	<b>37,749</b>
<b>Ending Fund Balance</b>					<b>(272,349)</b>	<b>2,518,122</b>	<b>2,536,775</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(681,177)	(844,272)	14,253,215
<b>Revenues:</b>							
Interest Income							
Interfund Reimbursement - Fund 900							
					20,400,109	16,000,000	
<b>Total Revenues</b>					<b>20,400,109</b>	<b>16,000,000</b>	<b>0</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
SH 35 Infrastructure Improvements	EDC167	969,652	969,652				
Lower Kirby Park Amenities	LK1803	1,000,000	1,000,000				
LK Regional Detention Property Acquisition	LK1902	556,728	556,728				
LK Regional Detention Property Acquisition PH 2	LK2101	2,483,000					
LK Labrador Road Expansion and BW8 Waterline	LK2301	1,600,000	230,000			230,000	
FM518 Infrastructure Improvements	EDC170						
SH 288 Enhancements 2022-26	EDC172						
Smith Ranch Business Park	EDC173	1,094,000					
Hughes Road Entryway	EDC174	565,000					
Old Town SE Quad Infrastructure Improvement	EDC175	2,250,000					
Clear Creek Trail	EDC176						
Industrial Drive West	EDC177	600,000				50,000	550,000
Master Drainage Plan Update	DR2303	1,500,000					435,000
<b>Sub-Total Expenditures</b>			12,618,380	2,756,380		280,000	985,000
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100							
					622,513	622,513	
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>622,513</b>	<b>902,513</b>	<b>985,000</b>
<b>Ending Fund Balance</b>					<b>19,096,419</b>	<b>14,253,215</b>	<b>13,268,215</b>

FUND 512 - CERTIFICATES of OBLIGATION SERIES 2021

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(39,648)	(12,692,073)	184,250
<b>Revenues:</b>							
Interest Income					1,000	500	
Bond Proceeds - CO's							
Intergovernmental Revenues							
TxDOT - McHard Rd (TR1405)							
Transfer In - Fund 100							
Transfer In - Fund 507							
<b>Total Revenues</b>					<b>1,000</b>	<b>500</b>	<b>0</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Cowarts Creek Detention Pump Station Generator		DR2101	550,000	200,000	60,429	139,571	
Fire Station #4		FA2001	8,489,000	7,054,000	6,215,813	838,187	
Police Training Center		FA2102	5,870,000	250,000		350,000	
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		15,191,048	(15,191,048)	
Traffic Signal Upgrades		TR2106	505,444	477,406	83,252		
<b>Sub-Total Expenditures</b>			<b>85,507,444</b>	<b>8,898,406</b>	<b>21,550,542</b>	<b>(12,946,290)</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					70,467	70,467	49,255
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>70,467</b>	<b>(12,875,823)</b>	<b>49,255</b>
<b>Ending Fund Balance</b>					<b>(109,115)</b>	<b>184,250</b>	<b>134,995</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>						(149,359)	3,039,543
<b>Revenues:</b>							
Interest Income					1,000	745,598	559,199
Bond Proceeds - GO's					32,956,162		
Intergovernmental Revenues							
TxDOT - Safe Routes to School (TR1602)					3,031,215	3,031,215	
<b>Total Revenues</b>						<b>35,988,377</b>	<b>559,199</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Animal Services Shelter	FA1803	10,220,000	1,000,000			1,000,000	
Willowcrest Subdivision Drainage Improvements	DR1903	14,960,000	11,374,000	3,850,112		7,523,888	
West Lea Subdivision Drainage Improvements	DR1904	7,427,406	5,146,361	1,211,017		3,935,344	
Park Equipment Recapitalization Program	PK2201	500,000	500,000			500,000	
Mykawa Road Widening	TR0601	19,764,303	4,777,600			4,777,600	
Smith Ranch Road Extension (CR 94) - Hughes R	TR1501	13,624,000		233,314		(233,314)	
Pearland Parkway Traffic Circle Modifications	TR1903	3,272,000	1,000,000	722,876		277,124	
Bailey Road Expansion - Veterans Dr to Main	TR1904	14,591,000	1,325,000			1,325,000	
<b>Sub-Total Expenditures</b>						<b>19,105,642</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 200- BA1						94,000	
Transfer-Out - To Fund 100 <sup>(1)</sup>					91,230	91,230	74,103
<b>Total Expenditures/Transfers-Out/Other Uses</b>						<b>91,230</b>	<b>74,103</b>
<b>Ending Fund Balance</b>						<b>35,747,788</b>	<b>3,524,639</b>

<sup>(1)</sup>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)

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(32,443)	1,750,908	(6,910,376)
<b>Revenues:</b>							
Interest Income					6,000	45,645	34,234
Bond Proceeds - CO's							
<b>Total Revenues</b>					<b>6,000</b>	<b>45,645</b>	<b>34,234</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Shadow Creek Ranch Park Phase 2	PK2001	10,266,834	9,070,018	972,011		8,097,989	
Shadow Creek Ranch Trail Ph II	PK2003	1,755,000	250,000	139,672		110,328	
Shadow Creek Library	FA1805	20,446,464	945,930	972,011		(26,081)	
Shadow Creek Parkway Landscaping, Street Lighti	TR1905	7,970,000	865,000	511,300		403,700	
Shadow Creek Ranch Sidewalk Extensions	TR2003	915,000	255,237	182,869		72,368	
<b>Sub-Total Expenditures</b>		<b>41,353,298</b>	<b>11,386,185</b>	<b>2,777,863</b>		<b>8,658,304</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					48,625	48,625	40,622
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>48,625</b>	<b>8,706,929</b>	<b>40,622</b>
<b>Ending Fund Balance</b>					<b>(75,068)</b>	<b>(6,910,376)</b>	<b>(6,916,764)</b>

<sup>(1)</sup>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)

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed	
<b>Beginning Fund Balance</b>					<b>1,752,408</b>	<b>3,492,625</b>	<b>1,805,147</b>	
<b>Revenues:</b>								
Interest Income					20,000	142,747	107,060	
Bond Proceeds - CO's								
<b>Total Revenues</b>					<b>20,000</b>	<b>142,747</b>	<b>107,060</b>	
<b>Expenditures:</b>								
<b>Current Year Active Projects:</b>								
Shadow Creek Library FA1805					20,446,464	16,186,741	15,331,890	854,851
Shadow Creek Ranch Sidewalk Extensions TR2003					915,000	459,763	300,244	159,519
Shadow Creek Ranch Intersection Improvements TR2103					10,470,000	1,000,000	208,273	76,000
<b>Sub-Total Expenditures</b>					<b>31,831,464</b>	<b>17,646,504</b>	<b>15,840,407</b>	<b>76,000</b>
<b>Transfers-Out/Other Uses:</b>								
Transfer-Out - To Fund 100 <sup>(1)</sup>						24,128	24,128	25,508
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>100,128</b>	<b>1,830,225</b>	<b>25,508</b>	
<b>Ending Fund Balance</b>					<b>1,672,280</b>	<b>1,805,147</b>	<b>1,886,699</b>	

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(178,401)	10,317,031	(220,775)
<b>Revenues:</b>							
Interest Income					1,000	405,155	303,866
Bond Proceeds - CO's							
Transfer In - From Fund 600							
<b>Total Revenues</b>					<b>1,000</b>	<b>405,155</b>	<b>303,866</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Hickory Slough Regional Detention Pond	DR1905	4,625,000					
Cowarts Creek Detention Pump Station Generator	DR2101	550,000	700,000			350,000	
Orange Street Service Center Phase II	FA1902	29,475,000	6,074,250			175,000	
Police Training Center	FA2102	5,870,000	3,400,000			3,600,000	
Public Safety Building Renovations	FA2105	1,646,000	1,135,000			1,135,000	
Hillhouse Road Annex Phase II	FA2106	11,858	5,971,875			834,750	
Natorium Air Handling Replacement	FA2203	5,198,000	305,000			305,000	
McHard Road Extension	TR1405	47,847,000	5,028,428			3,468,428	
Smith Ranch Road Extension (CR 94) - Hughes Ranch Road to Broadway	TR1501	13,624,000	2,028,785			774,400	
Pearland Parkway Traffic Circle Modifications	TR1903	3,272,000	1,000,000			-	
Intersection Improvements - Broadway at Pearland Pkwy	TR2001	1,500,000	750,000			-	
Mobility Plan Update	TR2104	1,150,000	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 Crrck	TR2205	540,000				70,000	
<b>Sub-Total Expenditures</b>		<b>117,818,858</b>	<b>26,943,338</b>			<b>10,712,578</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 200- BA1						26,000	
Transfer-Out - To Fund 100 <sup>(1)</sup>					204,383	204,383	9,988
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>204,383</b>	<b>10,942,961</b>	<b>9,988</b>
<b>Ending Fund Balance</b>					<b>(381,784)</b>	<b>(220,775)</b>	<b>73,103</b>

<sup>(1)</sup>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)

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(605,979)	6,511,901	(262,076)
<b>Revenues:</b>							
Interest Income					1,000	211,470	158,603
Bond Proceeds - CO's							
<b>Total Revenues</b>					<b>1,000</b>	<b>211,470</b>	<b>158,603</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Shadow Creek Library	FA1805	20,446,464	353,793	1,665,538		(1,311,785)	
Shadow Creek Ranch Trail Ph II	PK2003	1,755,000	1,505,000	142,338		1,182,662	
Shadow Creek Parkway Landscaping, Street Lighti TR1905		7,920,000	7,055,000			7,055,000	
<b>Sub-Total Expenditures</b>		30,121,464	8,913,793	1,807,876		6,925,877	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					59,570	59,570	23,750
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>59,570</b>	<b>6,985,447</b>	<b>23,750</b>
<b>Ending Fund Balance</b>					<b>(664,549)</b>	<b>(262,076)</b>	<b>(127,223)</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(19,985)	(19,985)	5,984
<b>Revenues:</b>							
Bond Proceeds - GO's					17,052,962	8,231,562	
Interest Income							30,000
<b>Total Revenues</b>					<b>17,052,962</b>	<b>8,231,562</b>	<b>30,000</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Hickory Slough Regional Detention Pond	DR1905	4,625,000	2,302,562		2,302,562	2,302,562	
Hickory Slough Sportsplex Detention Pond Ph 2	DR2301	4,239,000	499,000		499,000	499,000	
Park Equipment Recapitalization Program	PK2101	637,359	46,595				46,595
Park Equipment Recapitalization Program	PK2301	500,000	500,000		500,000	300,000	
Mykawa Road Widening BW8 to FM518	TR0601	19,764,303	551,900		551,900	-	
Smith Ranch Road Exentension	TR1501	13,624,000	2,340,000		2,340,000	-	
Bailey Road Expansion-Veterans Dr to Main	TR1904	14,591,000	8,929,500		8,929,500	4,000,000	
Street Reconstruction-Sherwood	TR2302	5,380,000	930,000		930,000	930,000	
Hughes Road-Pearland Parkway to City of Pearland City Limit	TR2303	6,670,000					
<b>Sub-Total Expenditures</b>		<b>70,030,662</b>	<b>16,099,557</b>		<b>16,052,962</b>	<b>8,078,157</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					127,436	127,436	33,675
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>16,180,398</b>	<b>8,205,593</b>	<b>33,675</b>
<b>Ending Fund Balance</b>					<b>852,579</b>	<b>5,984</b>	<b>2,309</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(2,447,531)	(18,531)	(225,864)
<b>Revenues:</b>							
Interest Income							
Bond Proceeds - CO's							
					26,442,503	10,157,220	
<b>Total Revenues</b>					<b>26,442,503</b>	<b>10,157,220</b>	<b>0</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Hickory Slough Detention Storm Water Pump Station Generator							
	DR2304	900,000	180,000		180,000	110,000	
Hickory Slough Regional Detention Pond							
	DR1905	4,625,000	697,438		697,438	697,438	
Fire Station #6							
	FA2002	13,420,000	500,000		500,000	575,000	
Hillhouse Road Annex Phase II							
	FA2106	11,858,000				-	
Police Training Center							
	FA2102	5,870,000	2,020,000			2,117,000	
Public Safety Building Renovations							
	FA2105	1,544,000	409,000			511,000	
Natatorium Air Handling Replacement							
	FA2203	5,399,000	4,893,000		4,893,000	1,899,000	
Reflection Bay WRF Fuel Island							
	FA2205	725,000	362,500		362,500	-	
Recreation center Boiler Replacement							
	FA2303	608,000	608,000		608,000	608,000	
Fiber Backbone (Magnolia from Cullen to Business Center)							
	FA2301	705,000	352,500		352,500	-	
PSB Detainment Area Plumbing Replacement							
	FA2304	648,000	648,000		648,000	648,000	
Natatorium Recapitalization Project							
	FA2305	2,070,000	2,070,000		2,070,000	2,070,000	
Emergency Distribution Warehouse							
	FA2410					201,782	
Clear Creek Trail							
	PK1904	10,470,000	250,000		250,000	250,000	
Mykawa Road Widening BW8 to FM518							
	TR0601	19,764,303	8,803,680		8,803,680	-	
Smith Ranch Road Extension							
	TR1501	13,624,000	4,358,385		4,358,385	-	
Dixie Farm Road Transition near Mary's Creek & Cowart's Creek							
	TR2205	540,000	470,000		470,000	470,000	
<b>Sub-Total Expenditures</b>		92,770,303	26,622,503		24,193,503	10,157,220	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>							
					207,333	207,333	80,702
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>24,400,836</b>	<b>10,364,553</b>	<b>80,702</b>
<b>Ending Fund Balance</b>					<b>(405,864)</b>	<b>(225,864)</b>	<b>(306,566)</b>

<sup>(1)</sup>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 521 - DRAINAGE FUND**

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>						0	(25,681)
<b>Revenues:</b>							
Interest Income							
Bond Proceeds - GO's							
<b>Total Revenues</b>						0	0
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Master Drainage Plan Update		DR2303	1,500,000				
Veterans Drainage Improvements		DR2305	9,721,000				
Longwood Park (Roadside Ditch & Culvert)		DR2306	3,200,000				
<b>Sub-Total Expenditures</b>			14,421,000				
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					25,681	25,681	22,988
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>25,681</b>	<b>25,681</b>	<b>22,988</b>
<b>Ending Fund Balance</b>						<b>(25,681)</b>	<b>(48,669)</b>

<sup>(1)</sup>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 522 - GO SERIES 2024

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>						0	0 (19,497,000)
<b>Revenues:</b>							
Interest Income							
Bond Proceeds - GO's							
<b>Total Revenues</b>						<b>0</b>	<b>0 75,153,000</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Veterans Drainage Improvements	DR2305	11,330,000				1,350,000	9,630,000
Hickory Slough Sportsplex Detention Pond Ph 2	DR2301	4,260,000					3,761,000
Longwood Park (Roadside Ditch and Culvert)	DR2306	4,838,000					660,000
Southwest Quadrant of Old Town (McLean to South of Broadway)	DR2307	10,179,000				1,439,000	8,740,000
Shady Crest and Creek View Subdivision Drainage Improvement	DR2401	14,378,000					1,828,000
Shadow Creek Ranch – Ocean Point Ct 100 Year Overflow at Cul-De-Sac	DR2410	100,000					100,000
Hickory Slough Sportsplex Phase II	PK2402	12,570,000				220,000	5,021,000
Bailey Road Expansion-Veterans Dr to Main	TR1904	18,458,000	-			11,773,000	
Smith Ranch Road Extension (CR 94)	TR1501	13,624,000					2,340,000
Mykawa Road Widening BW8 to FM518	TR0601					1,929,000	
Street Reconstruction - Sherwood	TR2302	5,380,000					4,450,000
Hughes Road-Pearland PKWY to Pearland CL	TR2303	12,246,000				2,786,000	7,914,000
Concrete Sidewalk Gaps and Replacement	TR2401	15,400,000					2,200,000
<b>Sub-Total Expenditures</b>		<b>122,763,000</b>				<b>19,497,000</b>	<b>46,644,000</b>
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>							
<b>Total Expenditures/Transfers-Out/Other Uses</b>						<b>0</b>	<b>19,497,000 46,664,000</b>
<b>Ending Fund Balance</b>						<b>0</b>	<b>(19,497,000) 8,992,000</b>

<sup>(1)</sup>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 2024

FUND 523 - CO SERIES 2024

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>						0	(76,000)
<b>Revenues:</b>							
Interest Income							38,000,000
Bond Proceeds - GO's							
<b>Total Revenues</b>						<b>0</b>	<b>38,000,000</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Smith Ranch Road Extension (CR 94)	TR1501	13,624,000					4,430,385
Pearland Parkway at Broadway Intersection Improvements	TR2001	1,734,000					984,000
Broadway Expansion Phase 1 - SH 288 to Old Chocolate Bayou	TR2101	1,000,000					592,500
Dixie Farm Road Transition	TR2205	616,000				76,000	-
Hughes Road - Pearland Parkway to City of Pearla	TR2303	12,246,000					1,546,000
Hillhouse Road Annex Phase II	FA2106	28,475,000					20,046,750
Fiber Backbone (Magnolia from Cullen to Business	FA2301	705,000					352,500
Orange Street Service Center Phase 2	FA1902	29,503,800					7,350,000
Fiber Backbone (Magnolia from Cullen to Business	FA2301	705,000					352,500
Fire Admin HVAC	FA2404	348,000					348,000
Knapp Activity Center Outdoor Expansion	FA2109	681,000					259,783
Reflection Bay WRF Fuel Island	FA2205	1,077,000					538,500
West Pearland Community Center HVAC Replacer	FA2401	240,000					240,000
Hickory Slough Detention Storm Water Pump Stati	DR2304	940,000					830,000
Veterans Drainage Improvements	DR2305	11,330,000					350,000
<b>Sub-Total Expenditures</b>		103,224,800				76,000	38,220,918
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>							20,000
<b>Total Expenditures/Transfers-Out/Other Uses</b>						<b>0</b>	<b>38,240,918</b>
<b>Ending Fund Balance</b>						<b>0</b>	<b>(316,918)</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					0	0	(13,606)
<b>Revenues:</b>							
Interest Income							
Bond Proceeds - GO's							
					9,470,000	9,394,000	
<b>Total Revenues</b>					<b>9,470,000</b>	<b>9,394,000</b>	<b>0</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Intersection Improvements in Shadow Creek Ranch							
	TR2103	10,394,000			9,470,000	9,394,000	
<b>Sub-Total Expenditures</b>					<b>9,470,000</b>	<b>9,394,000</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>							
					13,606	13,606	17,414
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>9,483,606</b>	<b>9,407,606</b>	<b>17,414</b>
<b>Ending Fund Balance</b>					<b>(13,606)</b>	<b>(13,606)</b>	<b>(31,020)</b>

<sup>(1)</sup>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 525 - TIRZ SERIES 2024**

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					0	0	0
<b>Revenues:</b>							
Interest Income							
Bond Proceeds - GO's							
<b>Total Revenues</b>					0	0	0
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Shadow Creek Trail Phase II - Along Clear Creek FPK2003		1,850,000					275,000
Shadow Creek Parkway Landscaping, Street Lighti TR1905		8,520,000					550,000
<b>Sub-Total Expenditures</b>		10,370,000					825,000
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>							
<b>Total Expenditures/Transfers-Out/Other Uses</b>					0	0	825,000
<b>Ending Fund Balance</b>					0	0	(825,000)

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					3,079,728	18,192,132	7,106,944
<b>Revenues:</b>							
Water Impact Fees							
Sewer Impact Fees							
Interest Income							
Bond Proceeds							
Transfer In - Fund 600							
<b>Total Revenues</b>					<b>45,000</b>	<b>643,146</b>	<b>482,360</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
McHard Rd. 16" Waterline Phase II	WA1601	2,536,000	2,536,000	2,468,239		67,761	
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	41,600,952		74,048	
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	52,953,405	52,953,405			
McHard Road Trunk Sewer	WW1406	4,371,699	4,371,699	4,383,028		(11,329)	
Barry Rose WRF Replacement	WW1502	228,440,000	12,628,087	2,399,176		10,228,911	
JHEC WWTP Expansion	WW1603	80,593,236	4,287,728	6,287,671		(1,999,943)	
<b>Sub-Total Expenditures</b>					<b>553,196,296</b>	<b>126,042,819</b>	<b>117,438,670</b>
<b>Transfers-Out/Other Uses:</b>							
Transfer Out-To Fund 100-'Impact Fee Study							
Transfer-Out - To Fund 100 <sup>(1)</sup>							
Transfer-Out - To Fund 601 <sup>(2)</sup>							
Transfer-Out - To Fund 565							
Bond Issuance Costs							
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>3,124,184</b>	<b>11,728,333</b>	<b>4,254,712</b>
<b>Ending Fund Balance</b>					<b>544</b>	<b>7,106,944</b>	<b>3,334,592</b>

<sup>(1)</sup>Allocation for Projects and Engineering Dept. expenses.

<sup>(2)</sup>Debt Service allocation for projects funded by City issuing debt.

**FUND 551 - WATER IMPACT FEE FUND**

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					5,088,619	5,193,804	2,981,455
<b>Revenues:</b>							
Interest Income					150,000	163,615	122,711
Water Impact Fees					1,210,000	1,350,000	1,500,000
<b>Total Revenues</b>					<b>1,360,000</b>	<b>1,513,615</b>	<b>1,622,711</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
<b>Sub-Total Expenditures</b>							
<b>Transfers-Out/Other Uses:</b>							
Impact Fee Study							
Transfer-Out - To Fund 100 <sup>(1)</sup>							
Transfer-Out - To Fund 600 <sup>(2)</sup>							
Transfer Out-To Fund 601					3,725,963	3,725,963	1,000,000
Transfer-Out - To Fund 565							
Bond Issuance Costs							
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>3,725,963</b>	<b>3,725,963</b>	<b>1,000,000</b>
<b>Ending Fund Balance</b>					<b>2,722,656</b>	<b>2,981,455</b>	<b>3,604,166</b>

<sup>(1)</sup>Allocation for Projects and Engineering Dept. expenses.

<sup>(2)</sup>Debt Service allocation for projects funded by City issuing debt.

**FUND 552 - WASTE WATER IMPACT FEE FUND**

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					4,060,285	4,291,296	5,450,508
<b>Revenues:</b>							
Interest Income					125,000	159,212	119,409
Sewer Impact Fees					885,000	1,000,000	1,200,000
<b>Total Revenues</b>					<b>1,010,000</b>	<b>1,159,212</b>	<b>1,319,409</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
<b>Sub-Total Expenditures</b>							
<b>Transfers-Out/Other Uses:</b>							
Impact Fee Study							
Transfer-Out - To Fund 100 <sup>(1)</sup>							
Transfer-Out - To Fund 601 <sup>(2)</sup>							3,759,764
Transfer-Out - To Fund 565							
Bond Issuance Costs							
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>0</b>	<b>0</b>	<b>3,759,764</b>
<b>Ending Fund Balance</b>					<b>5,070,285</b>	<b>5,450,508</b>	<b>3,010,153</b>

<sup>(1)</sup>Allocation for Projects and Engineering Dept. expenses.

<sup>(2)</sup>Debt Service allocation for projects funded by City issuing debt.

**FUND 565 - WATER & SEWER REVENUE BOND FUNDS**

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					<b>1,649,250</b>	<b>4,955,643</b>	<b>1,115,735</b>
<b>Revenues:</b>							
Interest Income					300,000	175,910	131,933
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds							
<b>Total Revenues</b>					<b>300,000</b>	<b>175,910</b>	<b>131,933</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Water Meter Changeout	WA1702	18,000,000	16,715,199	14,336,101		2,379,098	
Water Production Facilities	WA1703	1,402,595	250,000	163,918		86,082	
Bailey Water Plant Improvements	WA1901	14,440,000	4,860,000	4,209,169		650,831	
Westwood Village Water Quality Program	WA2106	506,000	660,000	350,014		309,986	
McLean Elevated & Ground Storage Tank Rehabili	WA2206	1,425,000	790,000	252,278		537,722	
Mykawa Lift Stations	WW1601	7,447,920	6,545,041	6,557,447		(12,406)	
Lift Station Program	WW1801	863,000	625,469	625,469			
<b>Sub-Total Expenditures</b>						<b>3,951,313</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					64,505	64,505	21,827
Transfer-Out - To Fund 570							
Transfer-Out - To Fund 600							
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>64,505</b>	<b>4,015,818</b>	<b>21,827</b>
<b>Ending Fund Balance</b>					<b>1,884,745</b>	<b>1,115,735</b>	<b>1,225,841</b>

<sup>(1)</sup>Allocation for Projects and Engineering Departments.



FUND 566 - WATER & SEWER REVENUE BOND FUNDS 2020

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					339,679	3,371,755	2,135,822
<b>Revenues:</b>							
Interest Income					8,000	112,521	63,680
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds							
<b>Total Revenues</b>					<b>8,000</b>	<b>112,521</b>	<b>63,680</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Water Meter Changeout	WA1702	16,715,199	16,715,199	1,436,601			
Underground Piping Infrastructure at Water Production Facilities	WA1703	1,002,595	250,000	163,918			
Bailey Water Plant Improvements	WA1901	14,440,000	4,860,000	4,209,169			
Westwood Village Water Quality Program	WA2106	511,767		350,014			
McLean Elevated & Ground Storage Tank Rehabilitation	WA2206	790,000	790,000	222,278			
Mykawa Lift Stations	WW1601	6,545,041	6,557,447	6,557,229			
Independence Park Lift Station Abandonment	WW1703	492,840	492,840	492,839			
Mary's Creek Lift Station	WW1801	625,469	625,469	625,469			
Willowcrest Subdivision Sanitary Sewer	WW1905	1,636,000	1,300,000			1,300,000	
Longwood Water Reclamation Facility Decommissioning	WW1906	38,073,000	1,056,000			1,056,000	
<b>Sub-Total Expenditures</b>		<b>80,831,911</b>	<b>31,590,955</b>	<b>14,057,517</b>		<b>1,300,000</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					48,454	48,454	43,679
Transfer-Out - To Fund 570							
Transfer-Out - To Fund 600							
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>48,454</b>	<b>1,348,454</b>	<b>43,679</b>
<b>Ending Fund Balance</b>					<b>299,225</b>	<b>2,135,822</b>	<b>2,155,823</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(2,354,091)	22,332,916	(6,599,569)
<b>Revenues:</b>							
Interest Income					20,000	935,124	701,343
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds							
<b>Total Revenues</b>					<b>20,000</b>	<b>935,124</b>	<b>701,343</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Surface Water Plant	WA1605	175,500,000	107,600,000	77,735,366		29,864,634	
<b>Sub-Total Expenditures</b>		<b>175,500,000</b>	<b>107,600,000</b>	<b>77,735,366</b>		<b>29,864,634</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					2,975	2,975	18,644
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>2,975</b>	<b>29,867,609</b>	<b>18,644</b>
<b>Ending Fund Balance</b>					<b>(2,337,066)</b>	<b>(6,599,569)</b>	<b>(5,916,870)</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(187,850)	4,815,671	(1,542,354)
<b>Revenues:</b>							
Interest Income					25,000	184,298	138,224
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds							
<b>Total Revenues</b>						<b>184,298</b>	<b>138,224</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Hillhouse Road Annex Phase II	FA2106	11,858,000	208,500			208,500	
Water Operations Building	FA2107	1,849,000	234,000	45,341		188,659	
Bailey Water Plant Improvements	WA1901	1,444,000					
Liberty Elevated & Ground Storage Tank Rehabilitation	WA2101	995,000	1,750,000	103,200		1,646,800	
South Corrigan Subdivision Transite Pipe Water Line Rep	WA2105	3,175,000	3,175,000	137,541		3,037,459	
Westwood Village Water Quality Program	WA2106	511,000		7,912		(7,912)	
Cullen Elevated Storage Tank Rehabilitation	WA2209	825,000	825,000				
Barry Rose WWTP Expansion	WW1502	47,450,000					
Miller Ranch Regional Lift Station Odor Control & Rehabil	WW2001	1,090,000	1,011,000	821,085		189,915	
Shadow Creek Regional Lift Station Generator	WW2004	1,193,000	818,000	688,832		129,168	
Bailey Sewer Line	WW2007	1,542,000	600,000	593,899		6,101	
Sanitary Sewer Rehabilitation - Old Town District	WW2101	4,165,000	415,000	252,140		162,860	
Cullen Elevated Storage Tank Rehabilitation	WA2209	825,000	825,000			843,775	
<b>Sub-Total Expenditures</b>		<b>76,922,000</b>	<b>9,861,500</b>	<b>2,649,950</b>		<b>6,405,325</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					136,998	136,998	159,621
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>136,998</b>	<b>6,542,323</b>	<b>159,621</b>
<b>Ending Fund Balance</b>					<b>(324,848)</b>	<b>(1,542,354)</b>	<b>(1,563,751)</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					607,818	31,745,901	2,099,613
<b>Revenues:</b>							
Interest Income						1,327,254	995,441
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds							
<b>Total Revenues</b>						<b>1,327,254</b>	<b>995,441</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Orange Street Service Center Phase II	FA1902	28,510,290	325,000			325,000	
Hillhouse Road Annex Phase II	FA2106	11,858,000	278,250			278,250	
Water Operations Building	FA2107	1,849,000	1,615,000				1,615,000
Surface Water Plant	WA1605	175,500,000	20,980,000	15,156,356		5,823,644	
Bailey Water Plant Improvements	WA1901	14,440,000	9,580,000	1,695,855		7,884,145	
FM 518 Utility Relcoations - SH 288 to Cullen Park	WA2103	7,140,000					
Westwood Village Water Quality Program	WA2106	511,767	406,000			406,000	
Westminister Subdivision Water Line Replacement	WA2201	135,000	170,000	23,025		146,975	
Green Tee Transite Pipe Water Line Replacement	WA2203	4,800,000	450,000			450,000	
Somersetshire Estates Subdivision Small Diamete	WA2205	926,000	120,000	2,670		117,330	
Barry Rose WRF	WW1502	228,440,000	6,920,265			6,920,265	
JHEC WWTP Expansion	WW1603	80,593,236	5,130,900			5,130,900	
Longwood WRF	WW1906	36,193,000	6,062,000			490,000	
Sanitary Sewer Rehabilitation - Old Town District &	WW2101	4,165,000					
East & West Barnett Lift Stations Rehab	WW2102	1,500,000	1,260,000		992,000	1,260,000	
FM 518 Utility Relocations (SH288 to Cullen Park)	WW2104	6,800,000					
Bella Vita Regional Lift Station Rehabilitation	WW2201	1,184,000	164,000			164,000	
Sanitary Sewer Rehabilitation - Barry Rose Service	WW2202	4,000,000	250,000			250,000	
Autumn Lakes Lift Station Rehabilitation	WW2203	716,000	102,000			102,000	
Sunrise Lakes Lift Station Rehabilitation	WW2204	738,000	104,000			104,000	
Bailey Sewer Line-Veterans to Bailey Water Plant	WW2007	1,542,000	912,000	82,214		829,786	
<b>Sub-Total Expenditures</b>		611,541,293	54,829,415	16,960,120	992,000	30,682,295	1,615,000
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					291,247	291,247	202,155
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>1,283,247</b>	<b>30,973,542</b>	<b>1,817,155</b>
<b>Ending Fund Balance</b>					<b>(675,429)</b>	<b>2,099,613</b>	<b>1,277,899</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					872,884	6,453,587	(77,482)
<b>Revenues:</b>							
Interest Income					40,000	210,347	157,490
Bond Proceeds							
Intergovernmental							
Transfer In - Fund 565							
Transfer In - Fund 600							
<b>Total Revenues</b>					<b>40,000</b>	<b>210,347</b>	<b>157,490</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Underground Piping Infrastructure	WA1603	250,000	97,405	90,838		6,567	
Water Production Facilities	WA1703	1,402,595	752,595	658,315		94,280	
Water Master Plan	WA1705	500,000	451,655	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	100,000	90,635		9,365	
CR 100 16" Water Line - Veteran's to FM 1128	WA1804	360,000	360,000	349,089		10,911	
Transite Water Line Replacement	WA1903	1,082,340	1,082,340	433,308		649,032	
Southdown Plant GST Replacement	WA1904	2,700,000	273,068	272,955		113	
Oak Brook Water Quality Program Ph I	WA1906	427,000	327,000	223,596		103,404	
Orange Circle Water Line	WA1907	240,000	145,798	145,793		5	
North Corrigan Transite Water Line Replacement	WA2002	1,000,000	1,000,000	541,968		458,032	
Oak Brook Water Quality Program Ph 2	WA2003	596,000	596,000	479,355		116,645	
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	130,000	37,500	50,000	287,500	
Westwood Village Water Quality Program	WA2106	506,000	100,000	5,767		94,233	
Westwood Village Water Quality Program	WA2106	511,767	105,767	40,762		65,005	
SCADA - Water	WA2107	2,850,000	2,485,884	1,557,274		1,292,726	
Magnolia Parkway Water Line Looping	WA2108	70,000	70,000			70,000	
Clear Creek Bridge Waterline Replacement	WA2109	317,000	238,097	25,622		274,378	
McLean Water Production Facility Rehabilitation	WA2202	1,870,000	170,000	20,316		149,684	
Green Tee Re-Pump Abandonment	WA2204	245,000	245,000	14,500		230,500	
Lift Station Program	WW1901	2,800,000	723,876	469,523		254,353	
Cullen Regional Lift Station Odor Control & Rehab	WW1903	882,127	882,127	882,127			
Willowcrest Subdivision Sanitary Sewer	WW1905	1,636,000	336,000	206,160		129,840	
Hughes Ranch Road Gravity Trunk Sewer	WW1907	1,775,000	20,000	13,300		6,700	
Miller Ranch Regional Lift Station Odor Control & Rel	WW2001	1,090,000	79,000	83,656		(4,656)	
Royal Oaks Lift Station	WW2002	868,000	868,000	441,842		426,158	
Shadow Creek Regional Lift Station Generator	WW2004	1,193,000	375,000	109,618		265,382	
Sleepy Hollow Sanitary Sewer	WW2005	310,000	140,000	110,900		29,100	
Mykawa Road Sewer Relocation	WW2006	378,000	54,000			54,000	
Bailey Sewer Line	WW2007	630,000	30,000	30,000			
East & West Barnett Lift Stations Rehab	WW2102	1,500,000	206,000	96,632		109,368	
SCADA - Waste Water	WW2103	5,154,116	2,154,116	1,226,755		1,123,245	
FM 518 Utility Relocations (SH288 to Cullen Parkway	WW2104	6,800,000					
Fiber Backbone (Cullen Parkway from Magnolia to Ht	FA2201	632,000	210,000			100,000	(9,000)
<b>Sub-Total Expenditures</b>		<b>49,180,945</b>	<b>15,756,214</b>	<b>9,897,831</b>	<b>50,000</b>	<b>6,565,285</b>	<b>(9,000)</b>
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					176,131	176,131	
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>226,131</b>	<b>6,741,416</b>	<b>(9,000)</b>
<b>Ending Fund Balance</b>					<b>686,753</b>	<b>(77,482)</b>	<b>89,008</b>

<sup>(1)</sup>Allocation for Projects and Engineering Departments.

FUND 571 - TWDB REVENUE BOND FUNDS 2021

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(6,694,655)	24,143,929	(1,151,048)
<b>Revenues:</b>							
Interest Income					20,000	2,133,840	1,600,380
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds							
<b>Total Revenues</b>					<b>20,000</b>	<b>2,133,840</b>	<b>1,600,380</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
JHEC WWTP Expansion	WW1603	80,593,236	71,174,508	43,769,742		27,404,766	
<b>Sub-Total Expenditures</b>		<b>80,593,236</b>	<b>71,174,508</b>	<b>43,769,742</b>		<b>27,404,766</b>	
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>					24,051	24,051	2,421
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>24,051</b>	<b>27,428,817</b>	<b>2,421</b>
<b>Ending Fund Balance</b>					<b>(6,698,706)</b>	<b>(1,151,048)</b>	<b>446,911</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>						(39,623)	891,913
<b>Revenues:</b>							
Interest Income							
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
CO's							
<b>Total Revenues</b>					<b>56,849,500</b>	<b>55,247,635</b>	
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Orange Street Service Center Phase II	FA1902	28,510,290			-	-	
Hillhouse Road Annex Phase II	FA2106	13,658,000			-	-	
Reflection Bay Fuel Island	FA2205	725,000	362,500		362,500	-	
Surface Water Plant	WA1605	175,500,000	5,245,000			500,000	
FM 518 Utility Relocations-SH288 to Old Chocolate Bayou	WA2103	7,140,000	790,000		790,000	790,000	
Westminster Subdivision Water Line Replacement	WA2201	1,350,000	1,180,000		1,180,000		1,180,000
McLean Water Production Facility Rehab	WA2202	1,870,000	170,000		1,700,000	1,715,000	
Somertshire Estates Subdivision Waterline Replacement	WA2205	926,000	806,000		806,000	1,051,000	
Liberty Water Production Facility Rehabilitation	WA2301	2,020,000	120,000		120,000		120,000
Sherwood Waterline Replacement	WA2304	1,750,000	250,000		250,000	250,000	
Country Place Water Well Generator Replacement	WA2305	690,000	690,000		690,000	62,000	
Garden Water Well Generator	WA2306	460,000	460,000		460,000	72,000	
Southeast EST Rehab	WA2302	1,950,000	1,950,000		1,950,000	2,060,000	
Barry Rose WRF	WW1502	228,440,000	30,500,000		30,500,000	32,032,000	
Longwood WRF	WW1906	36,193,000	3,162,000		2,500,000	4,454,000	
Mykawa Road Sewer Relocation	WW2006	378,000	324,000		324,000		324,000
Sanitary Sewer Rehabilitation	WW2101	4,165,000	3,750,000		3,750,000	3,000,000	
East and West Barnett Lift Station Rehabilitation	WW2102	1,500,000	88,000		88,000	-	
SCADA	WW2103	4,800,000	3,000,000		3,000,000	3,000,000	
FM 518 Utility Relocations-SH288 to Old Chocolate Bayou	WW2104	6,800,000	850,000		850,000	250,000	
Bella Vita Regional Lift Station	WW2201	1,184,000	1,020,000		1,020,000	1,665,970	
Sanitary Sewer Rehabilitation-Barry Rose Service Area	WW2202	4,000,000	3,725,000		3,750,000	150,000	
Autumn Lakes Lift Station Rehabilitation	WW2203	759,000	657,000		657,000	1,470,400	
Sunrise Lakes Lift Station Rehabilitation	WW2204	774,000	670,000		670,000	670,000	
Sanitary Sewer Rehabilitation-Barry Rose Service Area (BR-04)	WW2301	4,190,000	200,000		200,000	-	
Veterans 2 Regional Lift Station Capacity Expansion & Rehabilitation	WW2302	4,424,000	592,000		548,000	548,000	
Dixie Farm North Regional Lift Station Rehabilitation	WW2303	1,994,000	230,000		274,000	274,000	
Centennial Water Park Lift Station	WW2307	410,000	410,000		410,000	-	
<b>Sub-Total Expenditures</b>		536,560,290	61,201,500		56,849,500	54,014,370	1,624,000
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>							
<b>Total Expenditures/Transfers-Out/Other Uses</b>					<b>57,151,230</b>	<b>54,316,100</b>	<b>1,937,296</b>
<b>Ending Fund Balance</b>					<b>(301,730)</b>	<b>891,913</b>	<b>(1,045,384)</b>

<sup>(1)</sup>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

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(25,661)	25,700	26,240
<b>Revenues:</b>							
Interest Income						540	293
<b>Total Revenues</b>						<b>540</b>	<b>293</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
West McHard Pedestrian Path	TR1603	455,521	455,521	429,862			
<b>Sub-Total Expenditures</b>		<b>455,521</b>	<b>455,521</b>	<b>429,862</b>			
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 565							
<b>Total Expenditures/Transfers-Out/Other Uses</b>							
<b>Ending Fund Balance</b>					(25,661)	26,240	26,533



FUND 576 - WS CO SERIES 2024

[SUMMARY](#)

	Project Number	Project Budget	Funded Budget	Thru 9/30/2022	FY 23 Budget	FY 23 Projection / Carryover	FY 24 Proposed
<b>Beginning Fund Balance</b>					(10,365)	(10,365)	(1,395,365)
<b>Revenues:</b>							
Interest Income							
Transfer In - Fund 600							
Transfer In - Fund 570							
Transfer In - Fund 550							
Transfer In - Fund 575							
Bond Proceeds							
<b>Total Revenues</b>							<b>130,000,000</b>
<b>Expenditures:</b>							
<b>Current Year Active Projects:</b>							
Somersetshire Estabes Subdiviison Waterline Rej	WA2205	1,532,000					361,000
Westminister Subdivision Water Line Replacemer	WA2201	1,430,000					1,280,000
Green Tee Transite Pipe Water Line Replacemen	WA2203	6,635,000					6,185,000
Liberty Water Production Facility Rehabilitation	WA2301	2,784,000					2,664,000
Sherwood Waterline Replacement	WA2304	1,750,000					1,500,000
Country Place Water Well Generator Replacemen	WA2305	842,000					780,000
Garden Water Well Generator	WA2306	657,000					585,000
Water Plant Chemical Containment Structures	WA2401	1,390,000					94,000
Wood Creek Transite Pipe Water Line Replaceme	WA2402	5,600,000					500,000
Cullen Ground Storage Tank Replacement	WA2403	3,130,000					390,000
CR 100 Water Line - Harkey to Pearland Sites	WA2404	375,000					375,000
Creek View and Shady Crest Transite Pipe Water	WA2405	5,350,000					550,000
Water Operations Building (Alice St.)	FA2107	5,069,000					3,220,000
Orange Street Service Center Phase 2	FA1902	29,503,800					13,603,250
Hillhouse Road Annex Phase II	FA2106	28,475,000					6,682,250
Reflection Bay WRF Fuel Island	FA2205	1,077,000					538,500
Barry Rose WRF	WW1502	229,380,000			43,785,000		36,198,000
Longwood Water WFD	WW1906	38,073,000				600,000	18,265,000
Sanitary Sewer Rehabilitation-Old Town & Barry R	WW2101	4,165,000				750,000	750,000
East & West Barnett Lift Stations Rehabilitation	WW2102	1,560,000					1,126,000
Sanitary Sewer Rehabilitation - Barry Rose Servi	WW2202	4,150,000					3,750,000
Green Tea Transite Pipe Water Line Replacemen	WW2203	6,635,000				35,000	6,150,000
Sunrise Lakes Lift Station Rehabilitation	WW2204	950,000					176,000
Veterans 2 Regional Lift Station Rehabilitation	WW2302	4,424,000					3,876,000
Dixie Farm North Regional Lift Station Rehabilita	WW2303	1,994,000					1,720,000
Barry Rose Gravity Sewer - Plum from Galveston 1	WW2401	11,003,000					1,223,000
Riverstone Ranch Regional Lift Station Capacity E	WW2402	3,420,000					300,000
Lakes of Country Place Lift Station Rehabilitation	WW2403	832,000					832,000
Southdown Lift Station Rehabilitation	WW2404	1,200,000					1,200,000
Shady Crest and Creek View Subdivision Sanitary	WW2405	2,804,000					334,000
Whispering Winds Lift Station Relocation	WW2406	1,431,000					159,000
Wooten Road Lift Station Decommissioning	WW2407	294,000					294,000
Sanitary Sewer Rehabilitation - Longwood Service	WW2408	9,012,000					9,012,000
Southdown Regional Lift Station & Force Main	WW2505	14,039,000					100,000
<b>Sub-Total Expenditures</b>		399,490,800			43,785,000	1,385,000	124,773,000
<b>Transfers-Out/Other Uses:</b>							
Transfer-Out - To Fund 100 <sup>(1)</sup>							
<b>Total Expenditures/Transfers-Out/Other Uses</b>							<b>125,047,652</b>
<b>Ending Fund Balance</b>					<b>(43,795,365)</b>	<b>(1,395,365)</b>	<b>3,556,983</b>

<sup>(1)</sup>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.

## 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 86<sup>th</sup> 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 86<sup>th</sup> 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 117<sup>th</sup> 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 86<sup>th</sup> 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, Courtyard by Marriott, Hampton Inn, Hilton Garden Inn, Home2 Suites by Hilton, two Holiday Inn Express's, Hotel Pearland, La Quinta, Sleep Inn & Suites and Springhill Suites.

Fiscal year 2024 revenue is projected to be \$ 1,717,000.00, with occupancy tax revenue of \$1,540,000.00 and total expenditures of \$1,720,554.00 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 and other tourism products including the Pearland International Cuisine Trail. A portion of the cultural arts master plan project spend is included within this fiscal year budget. The budget includes the cost of office rental space at Pearland Town Center, which acts as a Visitor Center.

Another use of Hotel Occupancy Tax (HOT) is for sports facility improvements. To expend funds for this use we must host a minimum of 10 times the preceding year for regional, state, or national championship sporting event activity. Our arrangement with USFA has us scheduled to meet that threshold by the end of the year. Additionally, the use is subject to a return on investment (ROI) 'claw-back' provision, whereby we must generate over the subsequent 5 years room night revenue attributable to events held at the venue at least equal to the amount of HOT revenue used. If there is a deficiency, the City must reimburse the HOT fund. In FY24, we have budgeted to spend HOT funds to build the planned additional restrooms at Centennial Park. Projections on room night revenue due to softball tournaments that will use Centennial Park are adequate to meet the required ROI. If they do not, we will reimburse the deficiency from Park Development funds. This will be accomplished with a \$586,544 transfer out to the Capital Improvement Program.

The total fund balance at September 30, 2024 is estimated to be \$7,272,308

	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
<b>REVENUES</b>				
Hotel/Motel Occupancy Tax	1,518,308	921,900	1,400,000	1,540,000
Short Term Rental Occupancy Taxes	4,585	25,000	20,000	12,000
Investment Earnings	46,616	6,000	200,000	150,000
Miscellaneous	51,144	15,000	20,000	15,000
<b>TOTAL REVENUES</b>	<b>\$ 1,620,654</b>	<b>\$ 967,900</b>	<b>\$ 1,640,000</b>	<b>\$ 1,717,000</b>
<b>EXPENDITURES</b>				
Salaries & Wages	325,727	361,973	362,027	379,739
Materials & Supplies	73,099	117,750	117,750	117,750
Miscellaneous Services	483,630	525,566	453,082	527,066
Transfers	944	86,264	86,264	695,999
<b>TOTAL EXPENDITURES</b>	<b>\$ 883,399</b>	<b>\$ 1,091,553</b>	<b>\$ 1,019,123</b>	<b>\$ 1,720,554</b>
REV OVER/(UNDER) EXP	737,254	(123,653)	620,877	(3,554)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 5,917,731</b>	<b>\$ 5,999,540</b>	<b>\$ 6,654,985</b>	<b>\$ 7,275,862</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 6,654,985</b>	<b>\$ 5,875,887</b>	<b>\$ 7,275,862</b>	<b>\$ 7,272,308</b>

**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 23 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 24 budget includes salary and benefits for 70% of one court security officer, wearing apparel for court security officers, key card access, and professional development.

The total fund balance at September 30, 2024 is estimated to be \$49,369

	<b>FY 2022 ACTUAL</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 YEAR END AMENDED</b>	<b>FY 2024 PROPOSED BUDGET</b>
<b>REVENUES</b>				
Fines & Forfeitures	42,699	48,000	36,800	42,000
Investment Earnings	95	4	1,100	825
Intergovernmental	-			
	<b>\$ 42,794</b>	<b>\$ 48,004</b>	<b>\$ 37,900</b>	<b>\$ 42,825</b>
<b>EXPENDITURES</b>				
Salaries & Wages	25,602	26,879	34,196	42,149
Materials & Supplies	3,431	4,346	4,346	4,473
Repair & Maintenance	-	-	-	-
Miscellaneous Services	2,024	3,400	3,400	3,505
Inventory	-	-	-	-
	<b>\$ 31,056</b>	<b>\$ 34,625</b>	<b>\$ 41,942</b>	<b>\$ 50,127</b>
REV OVER/(UNDER) EXP	11,738	13,379	(4,042)	(7,302)
<b>BEGINNING FUND BALANCE</b>	<b>48,975</b>	<b>48,653</b>	<b>60,713</b>	<b>56,671</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 60,713</b>	<b>\$ 62,032</b>	<b>\$ 56,671</b>	<b>\$ 49,369</b>

## 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 2023 a fund was created to account for miscellaneous donations for Fire, EMS, Police K9 supplies, and surgical veterinary expenses for Animal Services.

The total fund balance at September 30, 2024 is estimated to be \$131,467

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	355	100	5,161	3,870
Miscellaneous Donations	76,195	65,800	155,835	65,800
<b>TOTAL REVENUES</b>	<b>\$ 76,550</b>	<b>\$ 65,900</b>	<b>\$ 160,996</b>	<b>\$ 69,670</b>
<b>EXPENDITURES</b>				
Materials & Supplies	1,494	137,680	208,180	47,500
Miscellaneous Services	15,287	40,000	30,000	44,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,781</b>	<b>\$ 177,680</b>	<b>\$ 238,180</b>	<b>\$ 92,000</b>
REV OVER/(UNDER) EXP	59,769	(111,780)	(77,184)	(22,330)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 171,212</b>	<b>\$ 162,549</b>	<b>\$ 230,981</b>	<b>\$ 153,797</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 230,981</b>	<b>\$ 50,769</b>	<b>\$ 153,797</b>	<b>\$ 131,467</b>

## 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.

The total fund balance at September 30, 2024 is estimated to be \$7,953

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Fines & Forfeitures	35,426	45,000	30,000	45,000
Investment Earnings	-	100	100	50
<b>TOTAL REVENUES</b>	<b>\$ 35,427</b>	<b>\$ 45,100</b>	<b>\$ 30,100</b>	<b>\$ 45,050</b>
<b>EXPENDITURES</b>				
Materials & Supplies	801	3,600	3,600	3,780
Repair & Maintenance	30,000	-	-	-
Miscellaneous Services	12,956	15,573	15,573	16,098
Transfers	-	13,770	13,770	13,770
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,758</b>	<b>\$ 32,943</b>	<b>\$ 32,943</b>	<b>\$ 33,648</b>
REV OVER/(UNDER) EXP	(8,331)	12,157	(2,843)	11,402
<b>FUND BALANCE - BEGINNING</b>	<b>\$ 7,725</b>	<b>\$ (11,207)</b>	<b>\$ (606)</b>	<b>\$ (3,449)</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ (606)</b>	<b>\$ 950</b>	<b>\$ (3,449)</b>	<b>\$ 7,953</b>

## 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.

The total fund balance at September 30, 2024 is estimated to be \$1,486,929

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	51	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 51</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
REV OVER/(UNDER) EXP	51	-	-	-
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,486,878</b>	<b>-</b>	<b>\$ 1,486,929</b>	<b>\$ 1,486,929</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,486,929</b>	<b>-</b>	<b>\$ 1,486,929</b>	<b>\$ 1,486,929</b>



## PARK DONATIONS FUND SUMMARY

### OVERVIEW

The Park Donations Fund was created to account for donations and sponsorships made in support of Parks & 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 Forever Parks Foundation

FY 2024 sponsorship funds are allocated to parks & recreation events/programs/facilities.

Fund balance at September 30, 2024 is estimated to be \$107,108

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	46	100	1,000	828
Miscellaneous	15,661	105,100	119,015	120,100
<b>TOTAL REVENUES</b>	<b>\$ 15,707</b>	<b>\$ 105,200</b>	<b>\$ 120,015</b>	<b>\$ 120,928</b>
<b>EXPENDITURES</b>				
Materials and Supplies	47,763	105,550	49,556	109,200
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,763</b>	<b>\$ 105,550</b>	<b>\$ 49,556</b>	<b>\$ 109,200</b>
REV OVER/(UNDER) EXP	(32,056)	(350)	70,459	11,728
<b>BEGINNING FUND BALANCE</b>	<b>\$ 56,977</b>	<b>\$ 16,812</b>	<b>\$ 24,921</b>	<b>\$ 95,380</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 24,921</b>	<b>\$ 16,462</b>	<b>\$ 95,380</b>	<b>\$ 107,108</b>

## 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 2024 multiple contracts (including Community Development, Parks, and Public Works) will provide tree maintenance, restoration and improvements; including pruning; tree removal; replacement, stump grinding, tree planting (400+), tree pest control, fertilization, and arborist consulting. Additionally, GeoTour Extension with Convention & Visitors Bureau (CVB) extends our partnership with Pearland Convention & Visitors Bureau in hosting our City of Pearland GeoTour.

Fund balance at September 30, 2024 is estimated to be \$667,050

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Tree Trust	1,025,950	2,000	300,000	2,000
Investment Earnings	1,983	100	30,000	22,500
<b>TOTAL REVENUES</b>	<b>\$ 1,027,933</b>	<b>\$ 2,100</b>	<b>\$ 330,000</b>	<b>\$ 24,500</b>
<b>EXPENDITURES</b>				
Buildings & Grounds	58,898	12,500	39,191	47,500
Miscellaneous	-	-	-	25,000
Capital Outlay	-	445,000	445,000	365,000
Transfers	200,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 258,898</b>	<b>\$ 457,500</b>	<b>\$ 484,191</b>	<b>\$ 437,500</b>
REV OVER/(UNDER) EXP	769,036	(455,400)	(154,191)	(413,000)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 465,205</b>	<b>\$ 1,156,365</b>	<b>\$ 1,234,241</b>	<b>\$ 1,080,050</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,234,241</b>	<b>\$ 700,965</b>	<b>\$ 1,080,050</b>	<b>\$ 667,050</b>

## 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.

FY 2024 financial assistance programs includes paid-recreational-programs for early childhood through active adult recreational programs and memberships; including the Recreation Center & Natatorium (RCN) and Knapp Activity Center.

Total Fund Balance at September 30, 2024 is estimated to be (\$0)

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	-	50	50	50
Miscellaneous Donations	-	5,000	5,000	8,056
<b>TOTAL REVENUES</b>	<b>-</b>	<b>\$ 5,050</b>	<b>\$ 5,050</b>	<b>\$ 8,106</b>
<b>EXPENDITURES</b>				
Materials & Supplies	8,191	5,000	5,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,191</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-</b>
REV OVER/(UNDER) EXP	(8,191)	50	50	8,106
<b>BEGINNING FUND BALANCE</b>	<b>\$ 34</b>	<b>-</b>	<b>\$ (8,156)</b>	<b>\$ (8,106)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (8,156)</b>	<b>\$ 50</b>	<b>\$ (8,106)</b>	<b>\$ (0)</b>

## 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 2023 planned expenses are for undercover vehicle rental fees, potential police equipment needs and the cost of informants. Planned expenses for fiscal year 2024 also include undercover vehicle rental fees, potential police equipment needs, and the cost of informants.

Fund balance at September 30, 2024 is estimated to be \$97,637

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	273	108	5,000	3,133
Miscellaneous	67,043	-	56,000	-
<b>TOTAL REVENUES</b>	<b>\$ 67,316</b>	<b>\$ 108</b>	<b>\$ 61,000</b>	<b>\$ 3,133</b>
<b>EXPENDITURES</b>				
Materials & Supplies	9,450	31,200	37,883	31,200
Inventory	29,590	-	-	-
Miscellaneous	18,502	21,000	52,000	24,000
Capital Outlay	27,314	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 84,856</b>	<b>\$ 52,200</b>	<b>\$ 89,883</b>	<b>\$ 55,200</b>
REV OVER/(UNDER) EXP	(17,540)	(52,092)	(28,883)	(52,067)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 196,127</b>	<b>\$ 82,544</b>	<b>\$ 178,587</b>	<b>\$ 149,704</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 178,587</b>	<b>\$ 30,452</b>	<b>\$ 149,704</b>	<b>\$ 97,637</b>

## 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 2023, funds were utilized to obtain Polygraph Examiner certification for a Police Detective, as well as for the completion of the Training Room Technology Upgrade project and re-stripping existing marked police vehicles to reflect the new stripe package. A mid-year adjustment is pending to encumber funding from Fund 336 fund balance to purchase drones to continue the Drone as a First Responder program. Planned expenses for fiscal year 2024 include potential police equipment needs.

Fund balance at September 30, 2024 is estimated to be \$104,452

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Miscellaneous Seized Property	-	-	151,000	-
Investment Earnings	194	100	5,000	3,750
<b>TOTAL REVENUES</b>	<b>\$ 194</b>	<b>\$ 100</b>	<b>\$ 156,000</b>	<b>\$ 3,750</b>
<b>EXPENDITURES</b>				
Materials and Supplies	15,492	15,000	15,000	15,000
Miscellaneous Services	-	20,000	20,000	-
Capital Outlay	32,797	-	124,196	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 48,289</b>	<b>\$ 35,000</b>	<b>\$ 159,196</b>	<b>\$ 15,000</b>
REV OVER/(UNDER) EXP	(48,095)	(34,900)	(3,196)	(11,250)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 166,994</b>	<b>\$ 69,725</b>	<b>\$ 118,898</b>	<b>\$ 115,702</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 118,898</b>	<b>\$ 34,825</b>	<b>\$ 115,702</b>	<b>\$ 104,452</b>

## 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 FY4.

The total fund balance at September 30, 2024 is estimated to be \$6,126

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
TRANSFERS	250,000.0	-	3,500.0	2,625.0
<b>TOTAL REVENUES</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>2,625</b>
<b>EXPENDITURES</b>				
GRANTS	18,084	-	231,915	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,084</b>	<b>\$ -</b>	<b>\$ 231,915</b>	<b>\$ -</b>
REV OVER/(UNDER) EXP	231,916	-	(228,415)	2,625
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>231,916</b>	<b>3,501</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 231,916</b>	<b>-</b>	<b>\$ 3,501</b>	<b>\$ 6,126</b>

**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 the zone or on expenditures at a community park, which serve the entire City.

In fiscal year 2023 funds were allocated for the Centennial Park restroom/storage building project and reimbursement to the developer for the Riverstone Ranch trail connection. There are no planned expenses for fiscal year 2024.

The total fund balance at September 30, 2024 is estimated to be \$334,861

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Parkland Fees/Donations	611,390	95,000	260,000	200,000
Investment Earnings	1,656	3,000	14,000	105,400
Miscellaneous Reimbursements	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 613,046</b>	<b>\$ 98,000</b>	<b>\$ 274,000</b>	<b>\$ 305,400</b>
<b>EXPENDITURES</b>				
Capital Outlay	22,495	-	615,319	-
Principal and Interest	73,753	-	-	-
Transfers	710,228	84,721	334,721	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 806,476</b>	<b>\$ 84,721</b>	<b>\$ 950,040</b>	<b>-</b>
REV OVER/(UNDER) EXP	(193,431)	13,279	(676,040)	305,400
<b>BEGINNING FUND BALANCE</b>	<b>\$ 898,932</b>	<b>\$ 415,390</b>	<b>\$ 705,501</b>	<b>\$ 29,461</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 705,501</b>	<b>\$ 428,669</b>	<b>\$ 29,461</b>	<b>\$ 334,861</b>

## 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.

The total fund balance at September 30, 2024 is estimated to be \$71,432

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	100	100	1,300	975
Sidewalk Revenue	17,422	5,000	-	5,000
<b>TOTAL REVENUES</b>	<b>\$ 17,522</b>	<b>\$ 5,100</b>	<b>\$ 1,300</b>	<b>\$ 5,975</b>
<b>EXPENDITURES</b>				
Interfund Transfers	-	-	-	-
Other Expenses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
REV OVER/(UNDER) EXP	17,522	5,100	1,300	5,975
<b>BEGINNING FUND BALANCE</b>	<b>\$ 46,635</b>	<b>\$ 64,072</b>	<b>\$ 64,157</b>	<b>\$ 65,457</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 64,157</b>	<b>\$ 69,172</b>	<b>\$ 65,457</b>	<b>\$ 71,432</b>



## DRAINAGE FUND

### OVERVIEW

The drainage fund was initiated in Fiscal Year 2023 as the City proposed to develop a more program-based approach to drainage maintenance. The City of Pearland develops, maintains, and operates a drainage system that facilitates 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.

The City's program-based approach to drainage system management & maintenance includes the visual inspection and associated cleaning of all open and enclosed storm sewer infrastructure on a ten-year (10) basis. A component of this fund included six full-time employees which were previously funded from the General Fund Streets & Drainage. The capacity of that six-member team allowed 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. In addition to the previously budgeted six full-time employees, there were seven new full-time employees and associated equipment such as CCTV and combination cleaner truck added in FY23. The addition of these new employees allowed for the programmatic approach to drainage maintenance to be developed and provide for an estimated 3-fold increase to ditch cleaning and 10-fold increase to enclosed pipe cleaning (previously no maintenance conducted). This fund was funded via a transfer from General Fund Streets & Drainage division and included an appropriation of \$662,000 as outlined in R2022-39. Additionally, R2022-39 has allocated \$125,000, in FY24 budget. As the fund continues to operate the goal is to build up a fund balance to cover small maintenance projects going forward.

The city commenced 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 annually. Since commencement the city has onboarded all new personnel, acquired all necessary equipment, cleaned/inspected over 8 miles of enclosed pipe, conducted 17 miles of open ditch grading and developed an electronic platform for tracking maintenance progress. As part of City Council's strategic priorities and milestones, staff continue monitoring the effectiveness of the drainage maintenance program for consideration of future expansion, efficiencies, and budgetary needs.

FY24 adds a Stormwater Inspector to meet new state mandated requirements under our MS4 permit.

The total fund balance at September 30, 2024 is estimated to be \$417,414

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Transfers In	-	1,972,958	1,972,958	2,097,958
Interest Earnings Interest	-	-	6,820	5,115
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 1,972,958</b>	<b>\$ 1,979,778</b>	<b>\$ 2,103,073</b>
<b>EXPENDITURES</b>				
Salaries and Wages	-	750,309	658,227	1,005,634
Materials & Supplies	-	31,151	31,231	28,182
Repair & Maintenance	-	23,182	23,182	23,172
Miscellaneous Services	-	469,292	459,669	600,658
Inventory	-	1,396	1,396	-
Transfers Out	-	552,119	552,119	281,967
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,827,449</b>	<b>\$ 1,725,824</b>	<b>\$ 1,939,613</b>
REV OVER/(UNDER) EXP	-	145,509	253,954	163,460
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 253,954</b>
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>\$ 145,509</b>	<b>\$ 253,954</b>	<b>\$ 417,414</b>

## GRANT FUND SUMMARY

### OVERVIEW

FY2023 expenditures total \$1,505,598 and included \$12,968 in TCOLE funding for police professional development and training, as well as \$121,060 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 \$179,184 in eligible salaries and benefits. State grant funding provided \$269,000 for police ballistic shields, via Office of the Governor, with an additional \$20,000 spent on Automatic License Plate Reader (ALPR) equipment funded by the Texas Motor Vehicle Theft Prevention Authority. Finally, Houston-Galveston Area Council (HGAC) funded various solid waste recycling equipment for use at the Stella Roberts Recycling Center, and the remaining Inclusive Playground expenditures totaling \$775,992 were incurred towards the completion of the playground via grant from the Texas Parks & Wildlife Department (TPWD) and donations from Forever Parks Foundation.

Revenues for FY 2023 totaled \$1,669,183, providing the ability to restore portions of prior year fund balance used to cover some of the costs of the Inclusive Playground grant funded was unavailable for, and the annual \$1,320 in cellular communications costs of grant personnel.

The FY 2024 budget includes expenditures totaling \$275,777, which covers \$63,158 in on scene investigative equipment for the Police Department, \$125,320 towards the costs of two (2) Crime Victim Liaisons, \$44,450 of the Police Officer Health and Wellness Coordinator's salary and benefits, \$12,150 in consulting fees for a peer support clinician that will work with Fire Operations to improve mental health programmatic resources for the Fire Department, and \$21,401 in related programmatic and administrative costs associated with all of these programs. The Texas Commission on Law Enforcement (TCOLE) will provide an estimated \$13,000 in grant funds for public safety professional development.

The total fund balance at September 30, 2024 is estimated to be \$441,360

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Grant Revenue	1,610,219.44	393,356.00	1,394,462.00	180,030.00
Miscellaneous Donations	-	-	190,000.00	-
Transfers In	94,900.00	84,721.00	84,721.00	-
<b>TOTAL REVENUES</b>	<b>\$ 1,705,119</b>	<b>\$ 478,077</b>	<b>\$ 1,669,183</b>	<b>\$ 180,030</b>
<b>EXPENDITURES</b>				
Salaries & Wages	742,442	248,982	279,460	178,789
Materials & Supplies	-	-	30,799	66,729
Miscellaneous Services	23,453	12,320	35,072	29,970
Other Services	10,154	-	-	-
Transfers Out	-	-	-	96,900
Capital Outlay	585,548	156,940	1,160,267	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,361,597</b>	<b>\$ 418,242</b>	<b>\$ 1,505,598</b>	<b>\$ 372,388</b>
REV OVER/(UNDER) EXP	343,522	59,835	163,585	(192,358)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 126,611</b>	<b>\$ (58,500)</b>	<b>\$ 470,133</b>	<b>\$ 633,718</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 470,133</b>	<b>\$ 1,335</b>	<b>\$ 633,718</b>	<b>\$ 441,360</b>

## 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. The FY 2023 budget included expenditures totaling \$4,130,926. A total of \$2,130,926 was budgeted for expenditures of regular CDBG entitlement jurisdiction project funding, which includes \$68,481 in program administration costs, \$71,828 in subrecipient grant awards to social service agencies, \$67,603 in housing rehabilitation personnel costs, and \$1,923,014 in expenditures for several multi-year projects that involve facility improvements, housing rehabilitation, and ongoing Coronavirus relief efforts. An additional \$2,000,000 was budgeted in FY 2023 for expenditures involving the expansion of Smith Ranch Road, which is a partially HUD-funded project via Community Project Funding (CPF) and allocated to the City by Congressional appropriation. FY 2023 revenues totaled \$4,130,926.

The 2024 fiscal year CDBG funding totals \$466,162. Of that amount, oversight and management of the program is budgeted for in the amount of \$93,232 and \$69,924 for social services activities. The City's housing rehabilitation and repair program will be allocated \$70,000 for personnel costs, and \$233,006 for additional funding for the expansion of the Knapp Senior Center's program space.

The total fund balance at September 30, 2024 is estimated to be \$8,208

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Grant Revenue	367,846	478,854	4,130,926	466,162
<b>TOTAL REVENUES</b>	<b>\$ 367,846</b>	<b>\$ 478,854</b>	<b>\$ 4,130,926</b>	<b>\$ 466,162</b>
<b>EXPENDITURES</b>				
Salaries & Wages	211,696	108,397	137,310	113,414
Materials & Supplies	185	-	-	-
Miscellaneous Services	151,190	99,408	390,887	86,731
Other Construction/Capital Outlay	16,550	271,049	3,602,729	267,195
<b>TOTAL EXPENDITURES</b>	<b>\$ 379,621</b>	<b>\$ 478,854</b>	<b>\$ 4,130,926</b>	<b>\$ 467,340</b>
REV OVER/(UNDER) EXP	(11,776)	-	-	(1,178)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 21,161</b>	<b>\$ 21,161</b>	<b>\$ 9,386</b>	<b>\$ 9,386</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,386</b>	<b>21,161</b>	<b>\$ 9,386</b>	<b>\$ 8,208</b>

## 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%).

In addition to the above-mentioned funding, the City's GLO funding includes \$14,008,900 for drainage improvements in Hickory Creek, Garden Acres, and Herridge Miller subdivisions, as well as the replacement of a Hickory Slough embankment slope where the drainage channel intersects with Garden Road. The \$14,008,900 funding also includes \$500,000 for a portion of the estimated \$1.2 million cost of an update to the City's Master Drainage Plan.

The total fund balance at September 30, 2024 is estimated to be (\$197,280)

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Grant Revenue	81,833	5,308,153	19,081,869	-
<b>TOTAL REVENUES</b>	<b>\$ 81,833</b>	<b>\$ 5,308,153</b>	<b>\$ 19,081,869</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Salaries & Wages	13,209	293,896	304,260	-
Miscellaneous	-	-	497,367	-
Other	-	455,342	1,234,342	-
Capital Outlay	68,624	4,361,635	17,045,900	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 81,833</b>	<b>\$ 5,110,873</b>	<b>\$ 19,081,869</b>	<b>\$ -</b>
REV OVER/(UNDER) EXP	(0)	197,280	-	-
<b>BEGINNING FUND BALANCE</b>	<b>\$ (197,280)</b>	<b>\$ 21,161</b>	<b>\$ (197,280)</b>	<b>\$ (197,280)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (197,280)</b>	<b>\$ 218,441</b>	<b>\$ (197,280)</b>	<b>\$ (197,280)</b>

## 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 eligible costs involving the City's of local disaster response/recovery.

FY 24 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 total fund balance at September 30, 2024 is estimated to be (\$307,736)

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Grant Revenue	8,865	-	46,495	-
Transfers	94,365	-	-	-
<b>Grant Revenue</b>	<b>\$ 103,229.54</b>	<b>\$ -</b>	<b>\$ 46,495.00</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Repair & Maintenance	1,009	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
REV OVER/(UNDER) EXP	102,221	-	46,495	-
<b>BEGINNING FUND BALANCE</b>	<b>\$ (456,452)</b>	<b>\$ (456,452)</b>	<b>\$ (354,231)</b>	<b>\$ (307,736)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (354,231)</b>	<b>\$ (456,452)</b>	<b>\$ (307,736)</b>	<b>\$ (307,736)</b>

## 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).

The total fund balance at September 30, 2024 is estimated to be \$755,430

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Grant Revenue	(40,513)	503,760	5,575,469	-
<b>TOTAL REVENUES</b>	<b>\$ (40,513)</b>	<b>\$ 503,760</b>	<b>\$ 5,575,469</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Salaries & Wages	740	-	30,138	-
Miscellaneous Services	4,042	55,910	641,173	-
Capital Outlay	-	443,850	4,099,433	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,782</b>	<b>\$ 499,760</b>	<b>\$ 4,770,744</b>	<b>\$ -</b>
REV OVER/(UNDER) EXP	(45,295)	4,000	804,725	-
<b>BEGINNING FUND BALANCE</b>	<b>\$ (4,000)</b>	<b>\$ (4,000)</b>	<b>\$ (49,295)</b>	<b>\$ 755,430</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (49,295)</b>	<b>\$ -</b>	<b>\$ 755,430</b>	<b>\$ 755,430</b>

## 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.

Eligible expenditures associated with CARES Act allowable costs have been reimbursed to the City in FY 2021. The remaining fund balance is set to be reconciled via 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.

The total fund balance at September 30, 2024 is estimated to be (\$1,412,395)

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Grant Revenue	18,945	-	-	-
Transfers	-	1,827,767	1,827,767	-
<b>TOTAL REVENUES</b>	<b>\$ 18,945</b>	<b>\$ 1,827,767</b>	<b>\$ 1,827,767</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
REV OVER/(UNDER) EXP	18,945	1,827,767	1,827,767	-
<b>BEGINNING FUND BALANCE</b>	<b>\$ (3,259,107)</b>	<b>\$ (3,259,107)</b>	<b>\$ (3,240,162)</b>	<b>\$ (1,412,395)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (3,240,162)</b>	<b>\$ (1,431,340)</b>	<b>\$ (1,412,395)</b>	<b>\$ (1,412,395)</b>

## 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.

Of the \$11,888,971, the City has obligated \$11,773,946, with the remaining balance of \$115,025 currently in use for administrative oversight purposes budgeted through FY 2023. Pending the delivery of fire apparatus and the periodic transfers for public safety COVID-19 emergency response, there are no anticipated expenditures that will be budgeted for in FY 2024. Should apparatus delivery not take place in FY 2023 and/or remaining program administration funds go unspent in FY 2023, reconciliation in FY 2024 will take place in the form of a carryover amendment (Budget Amendment No. 1) in FY 2024.

The total fund balance at September 30, 2024 is estimated to be \$1,000,000

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Grant Revenue	1,172,384	5,944,486	7,298,074	-
<b>TOTAL REVENUES</b>	<b>\$ 1,172,384</b>	<b>\$ 5,944,486</b>	<b>\$ 7,298,074</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Salaries and Wages	60,101	35,660	105,445	-
Miscellaneous Services	39,325	-	-	-
Capital Outlay	-	-	550,000	-
Transfers Out	72,958	4,233,438	5,642,629	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 172,384</b>	<b>\$ 4,694,098</b>	<b>\$ 6,298,074</b>	<b>\$ -</b>
REV OVER/(UNDER) EXP	1,000,000	1,250,388	1,000,000	-
<b>BEGINNING FUND BALANCE</b>	<b>\$ (1,000,000)</b>	<b>\$ (1,000,000)</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 250,388</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>



## 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 2024 estimated revenues total \$5209 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, 2024 is estimated to be \$127,723 obligated for a number of other miscellaneous projects.

The total fund balance at September 30, 2024 is estimated to be \$127,722.96

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	561	100	6,945	5,209
<b>TOTAL REVENUES</b>	<b>\$ 561</b>	<b>\$ 100</b>	<b>\$ 6,945</b>	<b>\$ 5,209</b>
<b>EXPENDITURES</b>				
Miscellaneous Services	288,065	214,920	-	214,920
<b>TOTAL EXPENDITURES</b>	<b>\$ 288,065</b>	<b>\$ 214,920</b>	<b>\$ -</b>	<b>\$ 214,920</b>
REV OVER/(UNDER) EXP	(287,504)	(214,820)	6,945	(209,711)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 617,993</b>	<b>\$ 330,028</b>	<b>\$ 330,489</b>	<b>\$ 337,434</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 330,489</b>	<b>\$ 115,208</b>	<b>\$ 337,434</b>	<b>\$ 127,723</b>

## 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 Non-Jailable 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 total fund balance at September 30, 2024 is estimated to be \$2,497

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 ADOPTED BUDGET
<b>REVENUES</b>				
Fines & Forfeitures	\$ 44,208	\$ 52,500	\$ 37,145	\$ 52,500
Investment Earnings	1	100	50	100
<b>TOTAL REVENUES</b>	<b>44,209</b>	<b>52,600</b>	<b>37,195</b>	<b>52,600</b>
<b>EXPENDITURES</b>				
Salaries & Wages	48,372	41,283	40,563	41,610
Materials & Supplies	199	425	425	425
Miscellaneous Services	521	1,875	1,755	1,875
<b>TOTAL EXPENDITURES</b>	<b>49,092</b>	<b>43,583</b>	<b>42,743</b>	<b>43,910</b>
REV OVER/(UNDER) EXP	(4,883)	9,017	(5,548)	8,690
<b>BEGINNING FUND BALANCE</b>	<b>4,237</b>	<b>(3,343)</b>	<b>(645)</b>	<b>(6,193)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (645)</b>	<b>\$ 5,674</b>	<b>\$ (6,193)</b>	<b>\$ 2,497</b>

## 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 total fund balance at September 30, 2024 is estimated to be \$1,552

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Fines & Forfeitures	808	1,000	705	1,000
Investment Earnings	3	25	50	35
<b>TOTAL REVENUES</b>	<b>\$ 811</b>	<b>\$ 1,025</b>	<b>\$ 755</b>	<b>\$ 1,035</b>
<b>EXPENDITURES</b>				
Miscellaneous Services	-	1,000	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
REV OVER/(UNDER) EXP	811	25	(245)	35
<b>BEGINNING FUND BALANCE</b>	<b>\$ 951</b>	<b>\$ 1,552</b>	<b>\$ 1,762</b>	<b>\$ 1,517</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,762</b>	<b>\$ 1,577</b>	<b>\$ 1,517</b>	<b>\$ 1,552</b>

## 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 82<sup>nd</sup> 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.

FY23 included the purchase of production equipment, renovation of the Train Depot, and a trailer mounted screen to broadcast PLTV at all public events. In FY24 purchases will be focused on studio equipment to outfit the Train Depot.

Fund balance at September 30, 2024 is anticipated to be \$477,061.

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Franchise Fees	247,362	235,000	208,000	235,000
Investment Earnings	2,895	1,500	15,100	11,325
<b>TOTAL REVENUES</b>	<b>\$ 250,257</b>	<b>\$ 236,500</b>	<b>\$ 223,100</b>	<b>\$ 246,325</b>
<b>EXPENDITURES</b>				
Materials & Supplies	146	22,000	22,000	22,000
Repair & Maintenance	-	4,500	4,500	4,500
Miscellaneous Services	-	10,000	10,000	10,000
Inventory	43,817	65,000	65,000	65,000
Capital Outlay	-	-	144,500	-
Transfers Out	701,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 744,963</b>	<b>\$ 101,500</b>	<b>\$ 246,000</b>	<b>\$ 101,500</b>
REV OVER/(UNDER) EXP	(494,705)	135,000	(22,900)	144,825
<b>BEGINNING FUND BALANCE</b>	<b>\$ 849,841</b>	<b>\$ 257,862</b>	<b>\$ 355,136</b>	<b>\$ 332,236</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 355,136</b>	<b>\$ 392,862</b>	<b>\$ 332,236</b>	<b>\$ 477,061</b>

## 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.

The City does not know when a developer may buy into the program, the budget reflects no activity for FY 2023.

The total fund balance at September 30, 2024 is estimated to be \$194,764

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Charges for Services	1,000	-	193,724	-
Investment Earnings	-		40	
<b>TOTAL REVENUES</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 193,764</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
REV OVER/(UNDER) EXP	1,000		193,764	
<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 194,764</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 194,764</b>	<b>\$ 194,764</b>

## 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 617 miles of sidewalk.

The FY23 interlocal paving plan with Brazoria County will incorporate pavement repair services on Garden, Walnut, Fite, Hawk & Hillhouse. While the FY24 plan is still fluid due to the ongoing pavement condition study which will conclude in December and outline the paving plan for the next five years for both in- house and interlocal paving services. The work in FY24 currently includes Herridge, Holland and Harkey Road via interlocal activities with Brazoria County.

The total fund balance at September 30, 2024 is estimated to be \$1,202,925

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	2,522	-	36,000	26,921
Transfers	2,406,203	1,593,714	1,593,714	1,300,000
<b>TOTAL REVENUES</b>	<b>\$ 2,408,725</b>	<b>\$ 1,593,714</b>	<b>\$ 1,629,714</b>	<b>\$ 1,326,921</b>
<b>EXPENDITURES</b>				
Streets	1,478,204	940,894	1,027,033	1,107,477
Sidewalks	670,704	652,820	652,820	652,740
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,148,908</b>	<b>\$ 1,593,714</b>	<b>\$ 1,679,853</b>	<b>\$ 1,760,217</b>
REV OVER/(UNDER) EXP	259,817	-	(50,139)	(433,296)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,426,543</b>	<b>\$ 90,649</b>	<b>\$ 1,686,360</b>	<b>\$ 1,636,221</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,686,360</b>	<b>\$ 90,649</b>	<b>\$ 1,636,221</b>	<b>\$ 1,202,925</b>

## 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.

### **Capital Fund**

A fund to hold the lease fees associated with the Motor Pool Fund, Facilities Fund and Information Technology fund until eligible capital replacements are scheduled.

## 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 \$3,579,804 which is \$697,792 increase from FY23 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. While originally accomplished with the FY23 adopted budget, rapid premium increases have put the fund below the target fund minimum, and the fund is once more rebuilding.

In FY24 the fund will maintain a positive fund balance and continue to grow towards 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, 2024 is estimated to be \$502,466 .

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Transfers	1,828,191	1,804,000	1,804,000	3,663,479
Workers' Compensation	529,516	474,000	502,000	474,000
Insurance Reimbursements	595,402	350,000	360,500	360,000
Interest	2,541	725	34,400	23,964
Intergovernmental	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,955,650</b>	<b>\$ 2,628,725</b>	<b>\$ 2,700,900</b>	<b>\$ 4,521,443</b>
<b>EXPENSES</b>				
Salaries & Benefits	48,337	67,814	67,824	57,027
Materials & Supplies	-	800	800	800
Repair & Maintenance	110	100	300	100
Insurance Premiums	1,772,589	2,199,771	2,882,012	3,579,804
Claims	296,300	400,000	510,884	512,180
Miscellaneous Services	222,807	271,833	278,365	269,150
Other	-	100,000	100,000	100,000
Capital Outlay	-	35,802	35,802	-
Transfer Out	94,365	909	909	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,434,507</b>	<b>\$ 3,077,029</b>	<b>\$ 3,876,896</b>	<b>\$ 4,519,061</b>
REV OVER/(UNDER) EXP	\$ 521,142	\$ (448,304)	\$ (1,175,996)	\$ 2,382
<b>BEGINNING NET POSITION</b>	<b>1,154,938</b>	<b>1,679,934</b>	<b>1,676,080</b>	<b>500,084</b>
<b>ENDING NET POSITION</b>	<b>\$ 1,676,080</b>	<b>\$ 1,231,630</b>	<b>\$ 500,084</b>	<b>\$ 502,466</b>
NET ASSESTS EXCEEDING TARGET (\$1,000,000)	\$ 676,080	\$ 231,630	\$ (499,916)	\$ (497,534)



## 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 FY24 the City pays 100% of the premium for the employee only Kelsey 80 plan Kelsey-Seybold managed care and a percentage of family and dependant coverage. There is a PPO high deductible plan option provided.

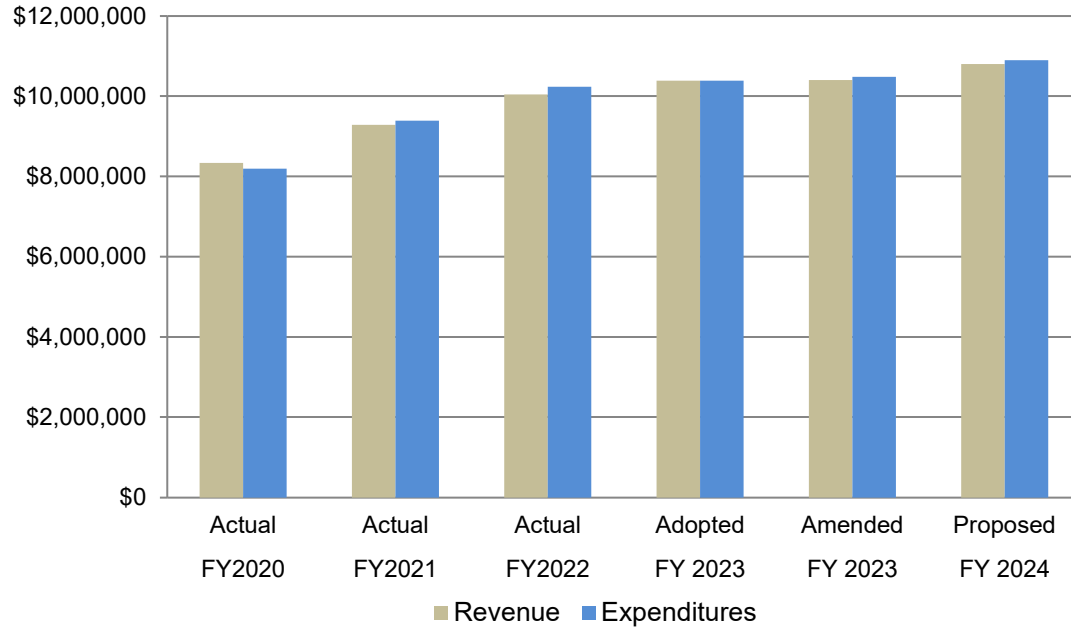
Effective October 2018, the City adopted unblended retiree medical rate and subsidizes based on age and years of service at retirement. For FY24, the City is budgeting for an increase in claims based on the total number of full-time eligible employees, including vacant positions. \$22,276 has been budgeted for the Wellness Program. The estimated fund balance as of September 30, 2024 is \$2,658,335 or 24% of total expenditures.

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Interest Income	5,879	1,082	61,094	61,094
Contributions - Employee	1,585,762	1,607,343	1,509,924	1,625,199
Contributions - City	7,823,627	8,154,739	8,154,739	8,411,300
Retiree And Cobra Contributions	82,501	58,887	103,175	103,175
Miscellaneous	544,898	562,848	573,354	602,022
<b>TOTAL REVENUES</b>	<b>\$10,042,666</b>	<b>\$10,384,899</b>	<b>\$10,402,286</b>	<b>\$ 10,802,790</b>
<b>EXPENSES</b>				
Administrative Fees	1,441,466	1,652,661	1,635,897	1,635,796
Claims	8,337,574	8,674,962	8,792,020	9,205,278
Miscellaneous	441,875	30,000	35,000	35,000
Other	15,851	27,276	22,276	22,276
<b>TOTAL EXPENDITURES</b>	<b>\$10,236,766</b>	<b>\$10,384,899</b>	<b>\$10,485,193</b>	<b>\$ 10,898,350</b>
REV OVER/(UNDER) EXP	\$ (194,100)	\$ -	\$ (82,907)	\$ (95,560)
<b>NET POSITION</b>	<b>\$ 3,030,902</b>	<b>\$ 2,964,431</b>	<b>\$ 2,836,802</b>	<b>\$ 2,753,895</b>
<b>TOTAL NET POSITION</b>	<b>\$ 2,836,802</b>	<b>\$ 2,964,431</b>	<b>\$ 2,753,895</b>	<b>\$ 2,658,335</b>
NET ASSETS AS % OF EXPENSES (Target ≥ 25%)	28%	29%	26%	24%

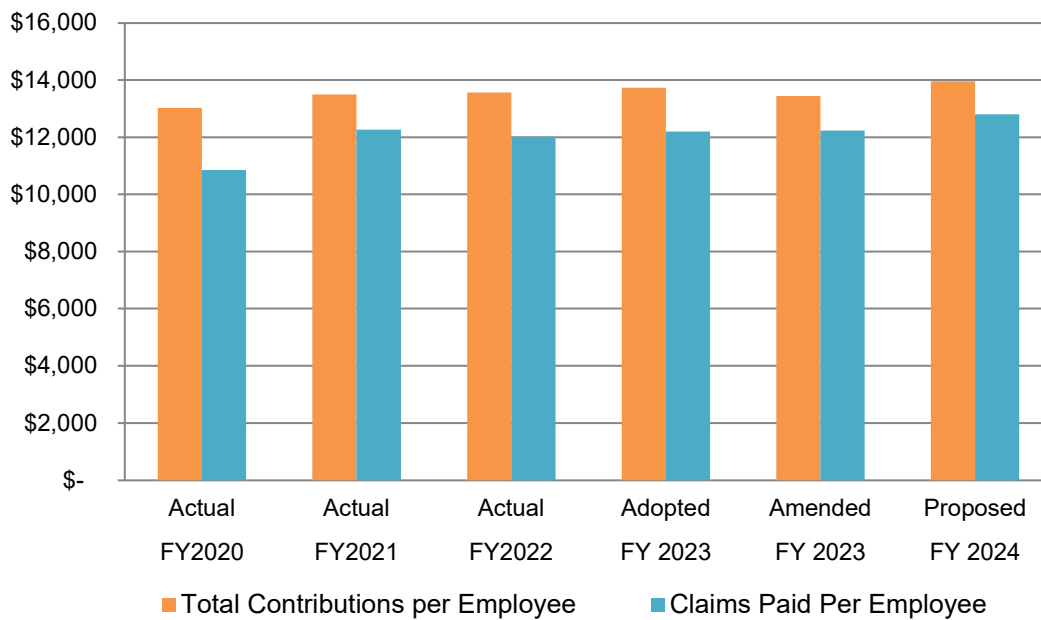
	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
Number of Active Employees on Medical Insurance:	694	711	719	719
Number of Retirees:				6
City-Paid Contributions per Employee: \$	2,285	\$ 2,261	\$ 2,100	\$ 2,260
Employee-Paid Contributions: \$	11,273	\$ 11,469	\$ 11,342	\$ 11,699
Total Contributions per Employee: \$	13,558	\$ 13,730	\$ 13,442	\$ 13,959
Claims Paid per Employee: \$	12,014	\$ 12,201	\$ 12,228	\$ 12,803

## 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 FY24 proposed budget is adopted and vehicles are received in FY24 then it is projected that by the beginning of FY25 37% of vehicles & equipment will be covered by lease fees.

In FY24, 28 pieces of vehicles and equipment are funded are budgeted to be replaced. An additional 6 new vehicles will be added to the City's Motor Pool as new positions that require vehicles, for Parks Maintenance Crew, Police Sergeant, 2 Police Officers and EHS Compliance Coordinator. Additionally, 3 heavy apparatus will be replaced for the Fire Department.

Beginning in FY24 lease fees are being received in the Motor Pool fund and then transferred to the Capital Replacement Fund. All lease fees received for the Motor Pool are transferring in FY24. When a vehicle covered by lease fees is eligible for replacement, the money will be transferred back to the Motor Pool fund and expensed as a capital vehicle replacement. Lease fees and vehicles eligible to be replaced by lease fees vary by fiscal year.

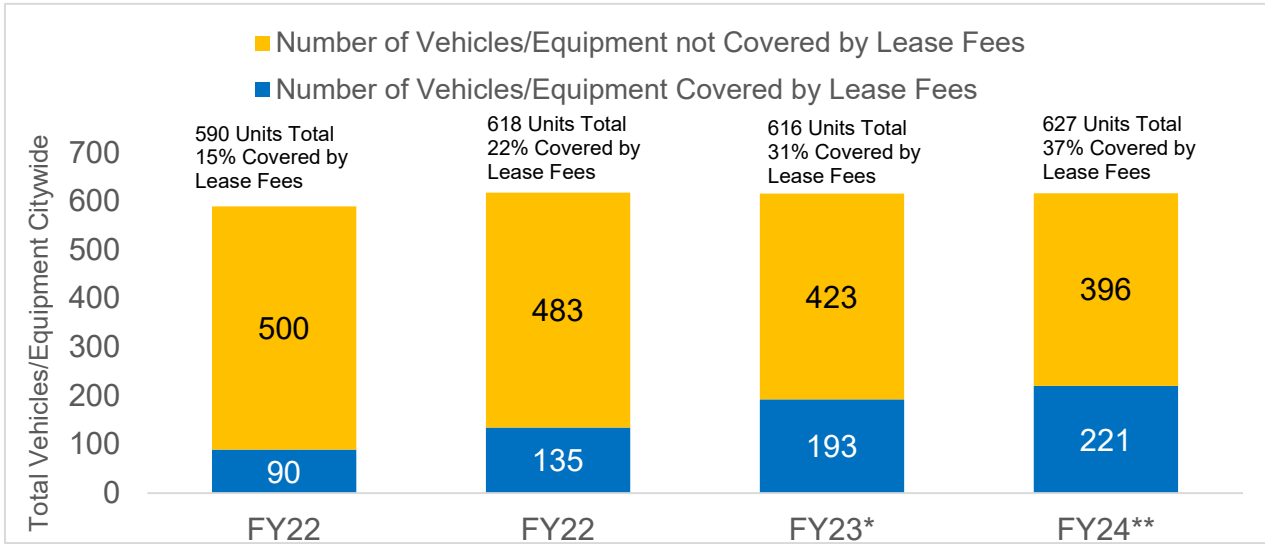
	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	90,347	30,000	537,400	403,050
TIRZ Reimbursement and Sale Of Property	6,598,161	50,000	146,031	50,000
Transfer In	6,826,427	9,189,221	8,332,622	5,612,710
<b>TOTAL REVENUES</b>	<b>\$ 13,514,935</b>	<b>\$ 9,269,221</b>	<b>\$ 9,016,053</b>	<b>\$ 6,065,760</b>
<b>EXPENDITURES</b>				
Salaries & Wages	571,086	665,031	626,372	599,195
Materials & Supplies	12,819	19,670	20,167	21,212
Buildings & Grounds	794	-	-	-
Repair & Maintenance	1,062,544	1,353,770	1,392,232	1,336,110
Miscellaneous Services	40,164	71,300	86,011	68,950
Inventory	1,102	-	-	-
Capital Outlay	1,840,652	4,856,191	9,810,091	6,939,913
Transfer Out	10,354	167,024	167,024	5,564,417
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,539,516</b>	<b>\$ 7,132,986</b>	<b>\$ 12,101,897</b>	<b>\$ 14,529,797</b>
REV OVER/(UNDER) EXP	\$ 9,975,419	\$ 2,136,235	\$ (3,085,844)	\$ (8,464,037)
<b>NET POSITION</b>	<b>\$ 9,888,855</b>	<b>\$ 14,933,540</b>	<b>\$ 19,864,274</b>	<b>\$ 16,778,430</b>
<b>TOTAL NET POSITION</b>	<b>\$ 19,864,274</b>	<b>\$ 17,069,775</b>	<b>\$ 16,778,430</b>	<b>\$ 8,314,393</b>

## MOTOR POOL FUND METRICS

### Lease Fee Coverage by Percentage of Fleet Paying Lease Fees

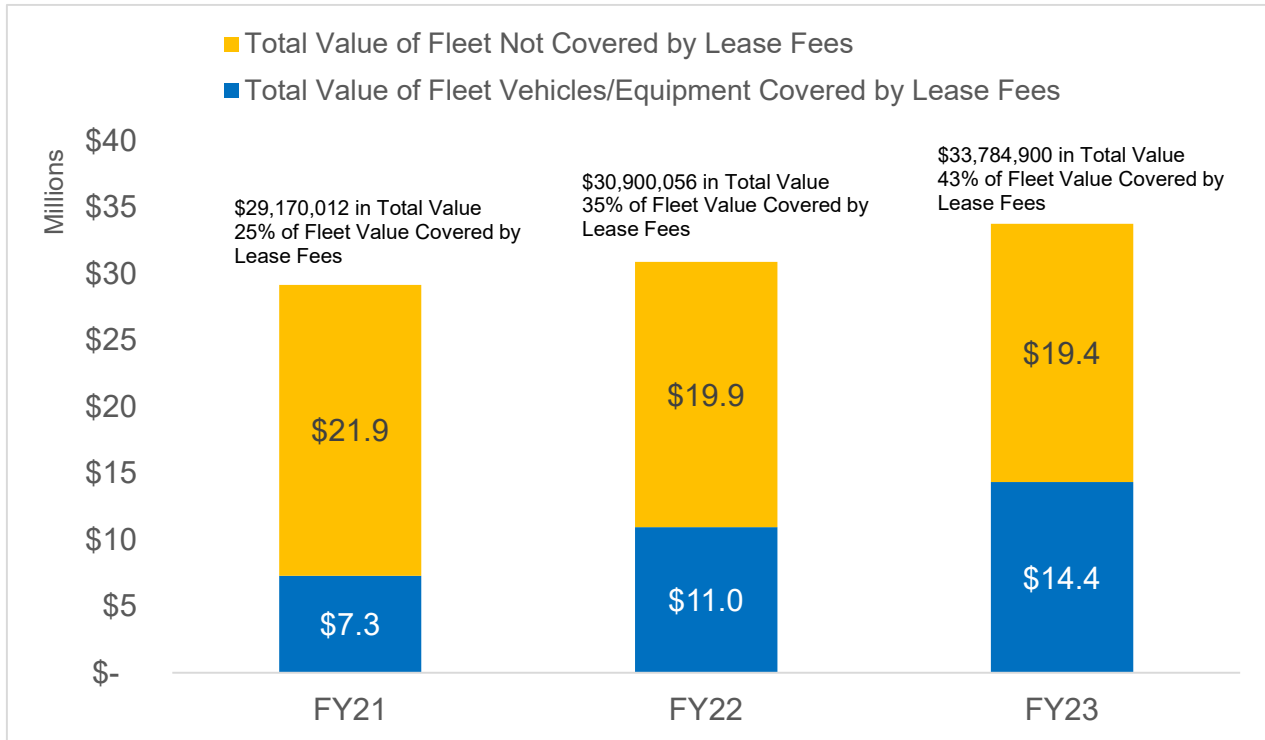
\*Estimated based on vehicle delivery schedule in FY23

\*\* Estimated based off proposed purchases being approved and delivered in FY24.



### Lease Fee Coverage by Value of Fleet

Note: FY24 metric not available until FY24 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	FY21	FY22	FY23
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 in the prior fiscal year.

FY23 expenditures include costs for building-related maintenance, repair, and enhancements for city-owned and operated facilities. FY24 Expenditures include year 2 of operations cost for 9 employees and all operations expenses, and phase II of the generator heater enclosures. Target fund balance has been revised to 5% of operating costs.

On September 30, 2024 fund balance is estimated to be \$259,432.

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	-	-	12,700	9,525
Transfer In	-	3,305,095	3,924,724	3,312,559
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 3,305,095</b>	<b>\$ 3,937,424</b>	<b>\$ 3,322,084</b>
<b>EXPENDITURES</b>				
Salaries & Wages	-	766,553	807,596	769,104
Materials & Supplies	-	43,981	44,193	43,382
Buildings & Grounds	-	1,242,752	1,204,663	1,204,088
Repair & Maintenance	-	117,270	552,270	310,364
Miscellaneous Services	-	789,518	849,857	903,065
Capital Outlay	-	-	-	154,000
Transfer Out	-	84,940	84,940	72,554
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 3,045,014</b>	<b>\$ 3,543,519</b>	<b>\$ 3,456,557</b>
REV OVER/(UNDER) EXP	\$ -	\$ 260,081	\$ 393,905	\$ (134,473)
<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 393,905</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 260,081</b>	<b>\$ 393,905</b>	<b>\$ 259,432</b>
<b>Target Fund Balance 5% of Operating Costs</b>				<b>\$ 172,828</b>
<b>Amount Over/(Under) Target Fund Balance</b>				<b>\$ 86,604</b>

## 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. FY24 expenses include ongoing operations costs, software increases, and replacement of approximately half of the cities IT switches which assist in maintaining organizational data security.

The estimated ending fund balance on September 30, 2024 is \$448,406 which exceeds the target fund balance of 5% of operating costs by \$1,428.

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	-	-	-	1,308
Transfer In	-	8,488,643	8,768,407	9,443,705
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 8,488,643</b>	<b>\$ 8,768,407</b>	<b>\$ 9,445,013</b>
<b>EXPENDITURES</b>				
Salaries & Wages	-	2,268,855	2,318,851	2,457,789
Materials & Supplies	-	87,905	88,405	60,905
Repair & Maintenance	-	4,490,775	4,988,919	5,049,941
Miscellaneous Services	-	444,419	488,470	535,716
Inventory	-	607,000	470,521	747,965
Capital Outlay	-	-	-	275,000
Transfer Out	-	195,282	195,282	87,250
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 8,094,236</b>	<b>\$ 8,550,448</b>	<b>\$ 9,214,566</b>
REV OVER/(UNDER) EXP	\$ -	\$ 394,407	\$ 217,959	\$ 230,447
<b>NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 217,959</b>
<b>TOTAL NET POSITION</b>	<b>\$ -</b>	<b>\$ 394,407</b>	<b>\$ 217,959</b>	<b>\$ 448,406</b>
<b>TARGET MINIMUM 5% OF OPERATING</b>				<b>\$ 446,978</b>
<b>AMOUNT OVER/(UNDER) 5% MINIMUM</b>				<b>\$ 1,428</b>

## CAPITAL FUND SUMMARY

### OVERVIEW

Beginning in FY24 all capital lease fees associated with the Internal Service Funds will be held in this fund, until scheduled capital replacements take place. Revenues shown in FY24 are the total lease fees collected for fund 703 Motor Pool fund since FY19 when the fund was started. There are currently no eligible vehicles covered by lease fees scheduled to be replaced in FY24 so no expenditures are shown.

As funds allow capital lease fees will be assigned to the Facilities Fund and the IT fund and will also be reflected and held in this fund until eligible expenses take place. The first expenditures in this fund are projected for FY25, when Public Safety vehicles that have been paying lease fees are eligible for replacement based on the replacement cycle.

The estimated fund balance as of September 30, 2024 is estimated \$5,390,878

	FY 2022 ACTUAL	FY 2023 ORIGINAL BUDGET	FY 2023 YEAR END AMENDED	FY 2024 PROPOSED BUDGET
<b>REVENUES</b>				
Investment Earnings	-	-	-	-
Transfer In	-	-	-	5,390,878
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,390,878</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>				
REV OVER/(UNDER) EXP	\$ -	\$ -	\$ -	\$ 5,390,878
<b>NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,390,878</b>

## **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*

*Executive Assistant*

*Senior Development Manager*

*Workforce Director*

**PEARLAND ECONOMIC DEVELOPMENT FUND  
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE  
FY 2024 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 2023-24 budget includes reimbursements from Lower Kirby Management District. Major expenditures in FY 2023-24 include Pearland Prosperity Strategic priorities for Business Development, Business Formation, Site Development, And Corridors. Transfers out include \$2,050,000 for SH288 Corridor Master Improvements, \$350,000 Old Town Master Plan and \$3,270,000 for Lower Kirby Development including Labrador Road extension and drainage improvements. PEDC will begin selling debt for the expansion of Hickory Slough Sportsplex in FY24 which will be reflected in the budget beginning in FY25.

Other expenditures for FY24 include \$730,000 for SH35 Targeted Redevelopment, \$375,000 for Smith Ranch Rd Business Park and \$350,000 for ongoing FM518/Broadway Reconstruction.

Fund balance at September 30, 2024 is estimated to be \$37,827,232

	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Year End Amended	FY 2024 Proposed Budget
<b>OPERATING REVENUES</b>				
Sales Tax	\$ 14,250,278	\$ 13,989,302	\$ 15,248,339	\$ 15,858,273
Interest Income	224,376	18,554	1,588,349	1,262,839
Intergovernmental	12,000	1,312,000	12,000	1,512,000
Miscellaneous	2,368,898	6,000	543,000	10,000
<b>TOTAL</b>	<b>16,855,552</b>	<b>15,325,856</b>	<b>17,391,688</b>	<b>18,643,112</b>
<b>OPERATING EXPENDITURES</b>				
Operating	2,985,027	3,742,987	3,705,550	3,985,256
Bond Payments	279,500	273,600	273,600	267,700
Inventory		5,000	5,000	5,000
Capital Outlay	294,886	6,261,000	950,000	1,659,150
<b>TOTAL</b>	<b>3,559,413</b>	<b>10,282,587</b>	<b>4,934,150</b>	<b>5,917,106</b>
REVENUES OVER/(UNDER) EXPENDITURES	13,296,139	5,043,269	12,457,538	12,726,006
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	(9,909,844)	(15,780,353)	(18,815,257)	(5,962,757)
Incentives	(954,361)	(1,256,379)	(1,780,015)	(507,000)
Bond Proceeds				
<b>TOTAL</b>	<b>(10,864,205)</b>	<b>(17,036,732)</b>	<b>(20,595,272)</b>	<b>(6,469,757)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,431,934</b>	<b>(11,993,463)</b>	<b>(8,137,734)</b>	<b>6,256,249</b>
<b>BEGINNING FUND BALANCE</b>	<b>37,276,781</b>	<b>38,178,646</b>	<b>39,708,715</b>	<b>31,570,982</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 39,708,715</b>	<b>\$ 26,185,183</b>	<b>\$ 31,570,981</b>	<b>\$ 37,827,232</b>

**PEARLAND ECONOMIC DEVELOPMENT FUND  
REVENUES  
FY 2024 PROPOSED BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Original Budget</b>	<b>FY 2023 Year End Amended</b>	<b>FY 2024 Proposed Budget</b>
900-600-100.3100.010	SALES TAX	14,250,278	13,989,302	15,248,339	15,858,273
<b>*SALES TAXES</b>		<b>\$ 14,250,278</b>	<b>\$ 13,989,302</b>	<b>\$ 15,248,339</b>	<b>\$ 15,858,273</b>
900-600-100.3600.010	INTEREST	347,394	18,554	1,588,349	1,262,839
900-600-100.3600.040	UNREALIZED GAIN/LOSS	(123,018)	-	-	-
<b>*INTEREST</b>		<b>\$ 224,376</b>	<b>\$ 18,554</b>	<b>\$ 1,588,349</b>	<b>\$ 1,262,839</b>
900-600-100.3730	PEARLAND MUNI MGMT DIST. #2	12,000	12,000	12,000	12,000
900-600-100.3850	INTERFUND REIMBURSEMENT	-	1,300,000	-	1,500,000
<b>*INTERGOVERNMENTAL</b>		<b>\$ 12,000</b>	<b>\$ 1,312,000</b>	<b>\$ 12,000</b>	<b>\$ 1,512,000</b>
900-600-100.3800.140	SALE OF PROPERTY	1,154,819	-	-	-
900-600-100.3800.270	MISCELLANEOUS	1,214,079	6,000	543,000	10,000
900-600-100.3800.370	FEMA REIMBURSEMENT	-	-	-	-
<b>*MISCELLANEOUS</b>		<b>\$ 2,368,898</b>	<b>\$ 6,000</b>	<b>\$ 543,000</b>	<b>\$ 10,000</b>
	<b>TOTAL</b>	<b>\$ 16,855,552</b>	<b>\$ 15,325,856</b>	<b>\$ 17,391,688</b>	<b>\$ 18,643,112</b>

**PEARLAND ECONOMIC DEVELOPMENT FUND  
EXPENDITURE SUMMARY BY DEPARTMENT  
FY 2024 PROPOSED BUDGET**

<b>EXPENDITURES BY DEPT/DIVISION</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Original Budget</b>	<b>FY 2023 Year End Amended</b>	<b>FY 2024 Proposed Budget</b>
Salaries & Wages	1,002,614	1,104,792	1,145,325	1,179,649
Materials & Supplies	13,624	18,000	18,000	19,030
Building & Ground Maintenance	6,880	7,000	7,000	7,800
Equipment Repair & Maintenance	3,277	6,200	6,200	6,721
Services	1,958,634	2,606,995	2,529,025	2,772,056
Incentives	954,361	1,256,379	1,780,015	507,000
Transfers Out	9,909,844	15,780,353	18,815,257	5,962,757
Bond Payments	279,500	273,600	273,600	267,700
Inventory		5,000	5,000	5,000
Capital	294,886	6,261,000	950,000	1,659,150
<b>TOTAL</b>	<b>14,423,618</b>	<b>27,319,319</b>	<b>25,529,422</b>	<b>12,386,863</b>

**PEARLAND ECONOMIC DEVELOPMENT  
OPERATING EXPENDITURES  
FY 2024 PROPOSED BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Original Budget</b>	<b>FY 2023 Year End Amended</b>	<b>FY 2024 Proposed Budget</b>
900-600-100.5000.010	REGULAR EMPLOYEES	726,603	782,700	798,635	828,404
900-600-100.5000.060	ACCRUALS PAID OUT	6,601	10,177	43,749	12,941
900-600-100.5000.090	LONGEVITY	2,208	2,496	2,766	2,280
900-600-100.5000.100	AUTO ALLOWANCE	18,588	22,432	21,658	21,600
900-600-100.5000.120	CELLPHONE ALLOWANCE	6,193	6,956	6,713	6,698
900-600-100.5000.170	SALARY ADJUSTMENT	-	18,926	-	41,550
900-600-100.5005.010	MEDICAL INSURANCE	80,684	87,672	84,551	82,608
900-600-100.5005.015	OTHER GROUP INSURANCE	4,035	4,195	4,542	4,084
900-600-100.5005.020	FICA TAX	54,139	59,456	63,064	63,011
900-600-100.5005.030	RETIREMENT	102,680	108,890	118,898	115,534
900-600-100.5005.050	STATE UNEMPLOYMENT	63	63	72	63
900-600-100.5005.060	WORKERS COMPENSATION	819	829	677	876
<b>*SALARIES &amp; WAGES</b>		<b>\$ 1,002,614</b>	<b>\$ 1,104,792</b>	<b>\$ 1,145,325</b>	<b>\$ 1,179,649</b>
900-600-100.5100.010	OFFICE SUPPLIES	2,813	5,000	5,000	5,000
900-600-100.5100.020	COPY CHARGES	3,881	5,000	5,000	5,000
900-600-100.5115.050	MINOR TOOLS & EQUIPMENT	630	1,000	1,000	1,030
900-600-100.5150.070	FOOD, ICE & DRINKS	6,299	7,000	7,000	8,000
<b>*MATERIALS &amp; SUPPLIES</b>		<b>\$ 13,624</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 19,030</b>
900-600-100.5200.130	BUILDINGS & GROUNDS	6,880	7,000	7,000	7,800
<b>*BUILDING &amp; GROUNDS</b>		<b>\$ 6,880</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,800</b>
900-600-100.5300.010	OFFICE & FURNITURE	350	2,000	2,000	2,000
900-600-100.5300.020	MOTOR VEHICLE	399	1,000	1,000	1,000
900-600-100.5300.070	FLEET CHARGES	80	700	700	721
900-600-100.5300.080	FUEL CHARGES	2,447	2,500	2,500	3,000
<b>*EQUIPMENT REPAIR &amp; MAINTENANCE</b>		<b>\$ 3,277</b>	<b>\$ 6,200</b>	<b>\$ 6,200</b>	<b>\$ 6,721</b>

**PEARLAND ECONOMIC DEVELOPMENT  
OPERATING EXPENDITURES  
FY 2024 PROPOSED BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Original Budget</b>	<b>FY 2023 Year End Amended</b>	<b>FY 2024 Proposed Budget</b>
900-600-100.5400.060	COURIER SERVICES	1,159	2,000	2,000	2,000
900-600-100.5400.160	PROFESSIONAL/CONTR. SERV.	150,315	212,770	237,700	251,806
900-600-100.5400.180	RETENTION SERVICES	117,000	117,000	130,000	135,000
900-600-100.5400.190	STRATEGIC PLAN IMPLEMENTATION	223,599	359,000	234,100	310,000
900-600-100.5400.300	STRATEGIC PLAN	2	-	-	-
900-600-100.5400.310	PLANNING	52,806	20,000	40,000	91,000
900-600-100.5400.320	ENTRYWAY & CORRIDOR MAINT.	554,509	685,000	685,000	705,000
900-600-100.5400.360	ENTREPRENEUR SERIVCES	186,212	388,000	350,000	359,000
900-600-100.5400.370	WORKFORCE	8,358	40,000	40,000	95,000
900-600-100.5420.010	PRINTING	981	1,000	1,000	1,000
900-600-100.5420.020	POSTAGE	373	1,750	1,750	1,500
900-600-100.5423.015	INDUSTRY RECRUITMENT CAMPAIGNS	91,729	128,100	128,100	142,100
900-600-100.5423.025	INDUSTRY RECRUITMENT EVENTS	2,060	7,000	7,000	3,000
900-600-100.5423.100	TRAVEL ENTERTAINMENT	9,709	12,000	12,000	12,000
900-600-100.5423.120	MISCELLANEOUS	33,384	65,000	65,000	65,000
900-600-100.5430.010	BOOKS, PERIODICALS & SUBSC.	-	500	500	500
900-600-100.5430.020	CONFERENCES & SEMINAR COSTS	6,027	9,000	9,000	9,000
900-600-100.5430.030	MEMBERSHIP & DUES	7,895	5,000	5,000	5,000
900-600-100.5430.240	MISCELLANEOUS TRAVEL	6,640	10,000	10,000	10,000
900-600-100.5440.010	EQUIPMENT RENTAL	2,102	2,225	2,225	3,000
900-600-100.5440.020	RENTAL BUILDING/FACILITY RENTAL	608	-	-	-
900-600-100.5445.030	PC AIRCARD CHARGES	1,179	1,900	1,900	1,900
900-600-100.5446.010	LEGAL/PUBLIC NOTICES	(66)	750	750	250
900-600-100.5448.010	WEBSITE HOSTING	10,199	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	27,539	30,000	30,000	30,000
900-600-100.5448.050	NEWSLETTERS AND ANNUAL REPORT	21,898	22,000	22,000	22,000
900-600-100.5448.070	PRINT ADVERTISING	268,019	270,000	292,000	292,000
900-600-100.5448.080	IMAGE MARKETING	165,627	175,000	175,000	175,000
900-600-100.5450.020	UTILITIES	8,769	10,000	15,000	18,000
<b>*SERVICES</b>		<b>\$ 1,958,634</b>	<b>\$ 2,606,995</b>	<b>\$ 2,529,025</b>	<b>\$ 2,772,056</b>
900-600-100.5550	INVENTORY	-	5,000	5,000	5,000
<b>*INVENTORY</b>		<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
900-600-100.5600.130	CAPITAL OUTLAY	294,886	6,261,000	950,000	1,659,150
<b>*CAPITAL OUTLAY</b>		<b>\$ 294,886</b>	<b>\$ 6,261,000</b>	<b>\$ 950,000</b>	<b>\$ 1,659,150</b>

**PEARLAND ECONOMIC DEVELOPMENT  
OPERATING EXPENDITURES  
FY 2024 PROPOSED BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Original Budget</b>	<b>FY 2023 Year End Amended</b>	<b>FY 2024 Proposed Budget</b>
900-600-100.5800.010	DEBT SERVICE PRINCIPAL	250,000	250,000	250,000	250,000
900-600-100.5850.010	DEBT SERVICE INTEREST	29,500	23,600	23,600	17,700
<b>*BOND PAYMENTS</b>		<b>\$ 279,500</b>	<b>\$ 273,600</b>	<b>\$ 273,600</b>	<b>\$ 267,700</b>
900-600-100.5650	INTERFUND REIMBURSEMENT	9,719,135	15,580,109	18,615,013	5,752,500
900-600-100.5900	TRANSFERS OUT	190,709	200,244	200,244	210,257
<b>*TRANSFERS</b>		<b>\$ 9,909,844</b>	<b>\$ 15,780,353</b>	<b>\$ 18,815,257</b>	<b>\$ 5,962,757</b>
900-600-605.5420.130	SALES TAX INCENTIVES	27,871	30,000	28,135	-
900-600-605.5420.150	NEW INDUSTRY INCENTIVES	926,490	976,379	1,751,880	257,000
900-600-605.5420.240	PENDING FUTURE PROJECTS	-	250,000	-	250,000
<b>*OTHER SERVICES</b>		<b>\$ 954,361</b>	<b>\$ 1,256,379</b>	<b>\$ 1,780,015</b>	<b>\$ 507,000</b>
<b>TOTAL</b>		<b>\$ 14,423,618</b>	<b>\$ 27,319,319</b>	<b>\$ 25,529,422</b>	<b>\$ 12,386,863</b>

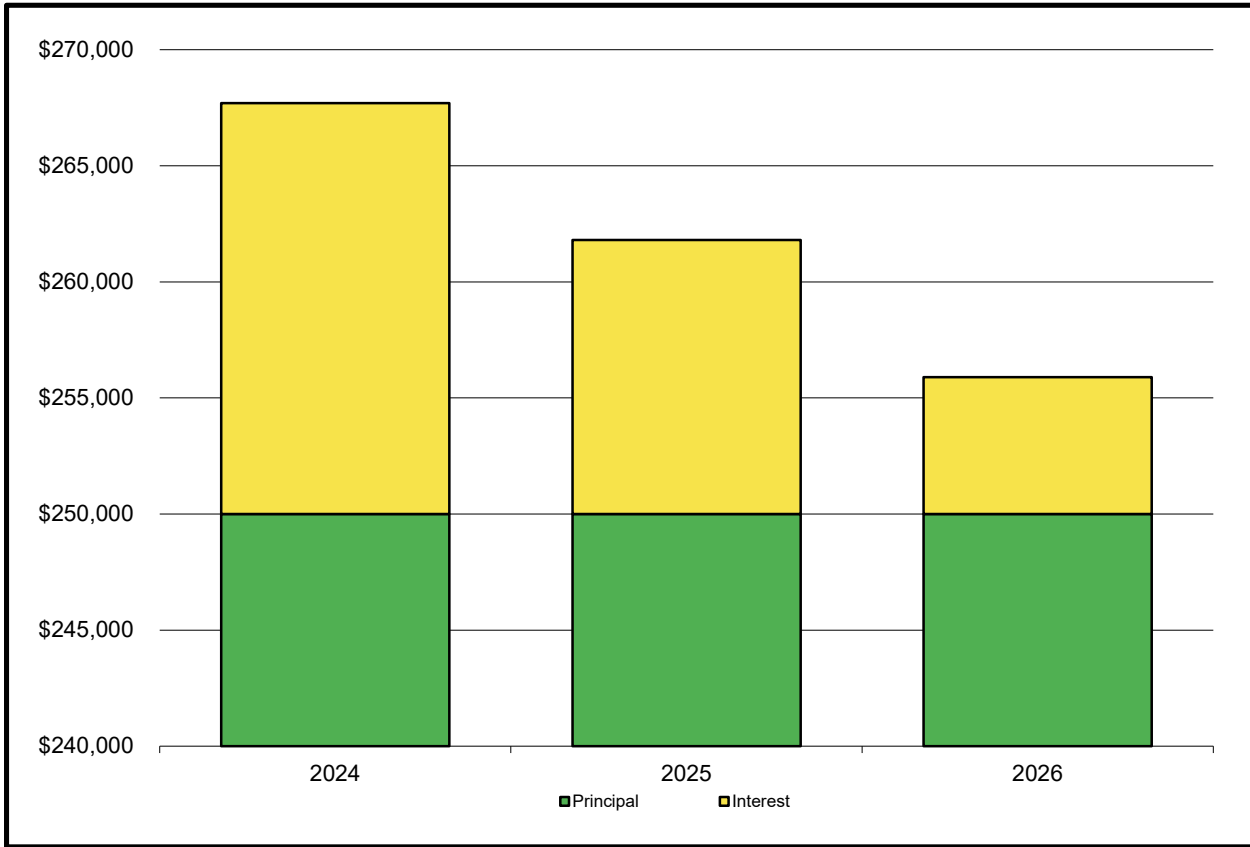
**PEARLAND ECONOMIC DEVELOPMENT CORPORATION  
DEBT TO MATURITY**

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023-2024	250,000	17,700	267,700
2024-2025	250,000	11,800	261,800
2025-2026	250,000	5,900	255,900
<b>TOTAL</b>	<b>\$750,000</b>	<b>\$35,400</b>	<b>\$785,400</b>

<b>Series</b>	<b>Principal Amount Outstanding</b>
Series 2016	750,000
<b>TOTAL</b>	<b>\$750,000</b>



**PEARLAND ECONOMIC DEVELOPMENT CORPORATION  
DEBT TO MATURITY**



2024 Supplemental Rankings

Overall Ranking	Dept Rank	Department	Supplemental Request	General Fund	Total Net Impact	One Time	Staff	Vehicle
	1	City Secretary	Open Government Analyst	59,274	59,274		X	
	1	City Manager	Senior Executive Assistant	59,909	59,909		X	
	2	City Manager-OEM	O-305 AHIMT Course	25,900	25,900			
	3	City Manager-OEM	IMT Certification Pay	150,000	150,000			
	1	Community Development	Planning Manager	99,560	99,560		X	
	3	Fire	Firefighter (6)	596,682	596,682		X	
	4	Fire	EMS Clinical Manager	148,039	148,039		X	
	5	Fire	PT to FT Quartermaster	28,951	28,951		X	
	11	Fire	Fill Station and Compressor	60,000	60,000			
	12	Fire	Boat (2)	41,900	41,900			
	13	Fire	Training Field Redesign	50,000	50,000			
	14	Fire	Bullard Simulator	25,000	25,000			
	16	Fire	Dry Suit	22,388	22,388			
	18	Fire	Simulator	10,000	10,000			
	19	Fire	Mannequins	31,200	31,200			
	20	Fire	Drone	14,399	14,399			
	21	Fire	Evaluation	100,000	100,000			
	1	Parks & Recreation	Management Assistant	91,075	91,075		X	
	2.1	Parks & Recreation	Part-time to full-time Recreation Attendant	79,320	79,320		X	
	2.2	Parks & Recreation	Part-time to full-time Head Lifeguard	89,190	89,190		X	
	2.3	Parks & Recreation	Part-time to full-time Facility Attendant	42,858	42,858		X	
	2.4	Parks & Recreation	Part-time to full-time Lifeguard	82,442	82,442		X	
	3	Parks & Recreation	Park Manager	124,308	124,308		X	
	4	Parks & Recreation	Administrative Assistant	58,752	58,752		X	
	5	Parks & Recreation	Natatorium Sound System Overhaul	34,350	34,350	X		
	6	Parks & Recreation	Tom Bass Park Amphitheatre Preliminary Engineering Study	50,000	50,000	X		
	1	Police	7 Police Officers for Patrol	1,330,221	1,330,221		X	X
	4	Police	4 Animal Control Officers	278,430	278,430		X	X
	3	Police	3 Telecommunication Operators	330,400	330,400		X	
	4	Police	Drone as a First Responder (DFR) Program	251,572	251,572			
	7	Police	Administrative Assistant for Training	63,012	63,012		X	
	9	Police	Sergeant for Narcotics Unit	159,134	159,134		X	
	10	Police	Part Time Shelter Veterinarian	141	141		X	
	11	Police	Jailers	136,598	136,598		X	
	12	Police	Reclass PT Records Clerk to Full Time	27,504	27,504		X	
	13	Police	Detectives for Narcotics Unit	263,196	263,196		X	
	14	Police	Police Officer for Outreach	164,098	164,098		X	
	15	Police	Detectives for Special Investigations Unit	263,970	263,970		X	
	16	Police	Police Officers for DDACTS	402,206	402,206		X	
	17	Police	Detective	169,798	169,798		X	
	19	Police	Police Officers for Drones (DFR)	402,206	402,206		X	
	20	Police	Emergency Protocol Software	46,457	46,457			
	21	Police	Mandatory Police Radio Replacement	409,741	409,741			
	22	Police	Departmental Evaluation	125,000	125,000			
	23	Police	Retrofitting Patrol Vehicles with New Stripe Package	137,000	137,000			
	1	EPW	CIP Consultant		50,000			
	2	EPW	Stormwater Inspector		68,288		X	
	1	ENG & PW - Facilities Fund	Generator Enclosure heaters PHS II		144,000			
	2	ENG & PW - Facilities Fund	DFNC - Restroom Renovation		10,000	X		
	3	ENG & PW - Facilities Fund	Air Compressor and Fill Station		60,000			
	1	Information Technology	Replace End of Life Switches		616,000			
	2	Information Technology	Server RAM and Memory		609,672			
	3	Information Technology	Call Center System Migration		70,200			
	4	Information Technology	Replace aging Laptops / MDTs		315,000			
	6	Information Technology	PD Real-time Crime Center		100,000			
	7	Information Technology	PD 1 to 1 Toughbooks		78,000			
	8	Information Technology	Fire Zoll Software		9,060			
	9	Information Technology	Alternative for PW iPads		200,000			
	10	Information Technology	Retail Analytic Software		55,000			

Overall Ranking	Dept Rank	Department	Supplemental Request	General Fund	Total Net Impact	One Time	Staff	Vehicle
	11	Information Technology	Rental Facilities Physical Key Alternative		25,000			
	12	Information Technology	Special Event Software		45,000			
	13	Information Technology	PD Emergency Protocols Software		46,457			
	15	Information Technology	LED Mobile Display		144,500			
	16	Information Technology	FD Toughbook Tablet Migration		150,000			
		Information Technology	Assistant Director-IT		140,656		X	
		Information Technology	IT Manger-Support		112,465		X	
		Information Technology	IT Manager-Applications		112,465		X	
		Information Technology	Application Support Specialist		70,227		X	
		Information Technology	Chief Information Security Officer		134,839		X	
		Information Technology	Application Support Specialist		70,227		X	
		Information Technology	Assistant Director of IT-GIS		141,156		X	
		Utilities						
		Utilities						
		Utilities						
		Utilities						
	*	Includes Internal Service Funds, Drainage Maintenance Fund						

\*Funded or partially funded in FY24

\*\*Funded in prior FY or partially funded outside of the FY24 budget process

**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>CITY COUNCIL (Elected Officials)</b>			
Council Member	7.00		7.00
Mayor	1.00		1.00
Total	8.00		8.00
<b>CITY MANAGER</b>			
City Manager	1.00		1.00
Deputy City Manager	1.00		1.00
Assistant City Manager	1.00		1.00
Chief of Staff	1.00		1.00
Grant/Special Project Administrator	1.00		1.00
Grants Manager	1.00		1.00
Total	6.00		6.00
<b>CITY MANAGER-EMERGENCY MANAGEMENT</b>			
Emergency Management Coordinator	1.00		1.00
Outreach Coordinator	1.00		1.00
Deputy Emergency Management Coordinator	1.00		1.00
Total	3.00		3.00
<b>CITY SECRETARY</b>			
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
<b>FINANCE</b>			
Chief Financial Officer*	0.75		0.75
Deputy Finance Director*	0.50		0.50
Executive Assistant	1.00		1.00
Management Assistant*	0.25		0.25
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 Capital Analyst*	0.50		0.50
Budget Analyst	1.50		1.50
Buyer	2.00		2.00
Controller	1.00		1.00
Payroll Manager	1.00		1.00
Payroll Coordinator	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	18.25	2.00	19.25

\*Cost split between General Fund and Enterprise Fund.

**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>FINANCE UTILITY CUSTOMER SERVICES-(ENTERPRISE FUND)</b>			
Manager, Water Billing & Collection	1.00		1.00
Water B&C, Assistant Manager	1.00		1.00
Customer Service Supervisor	1.00		1.00
Billing Supervisor	1.00		1.00
Delinquency & Collections Specialist I	1.00		1.00
Delinquency & Collections Specialist II	1.00		1.00
Utility Billing Specialist I	3.00		3.00
Utility Billing Specialist II	1.00		1.00
Customer Service Representative	6.00		6.00
Customer Service Rep II	1.00		1.00
PT Customer Service Representative		1.00	0.50
Utility Field Service Tech Lead	1.00		1.00
Utility Field Service Tech	6.00		6.00
Meter Technician Lead	1.00		1.00
Staff Accountant	1.00		1.00
Management Assistant	1.00		1.00
Chief Financial Officer*	0.25		0.25
Deputy Finance Director*	0.50		0.50
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
<b>Total</b>	<b>30.00</b>	<b>1.00</b>	<b>30.50</b>

\*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
Human Resources Business Partner	3.00		3.00
Benefits & Wellness Coordinator	1.00		1.00
Training & Development Coordinator	1.00		1.00
Organizational Development Manager	1.00		1.00
HR Generalist	1.00		1.00
Risk Manager*	1.00		1.00
Safety Coordinator	1.00		1.00
<b>Total</b>	<b>11.00</b>		<b>11.00</b>

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

**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>INFORMATION TECHNOLOGY</b>			
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	1.00		1.00
Executive Assistant	1.00		1.00
GIS Manager	1.00		1.00
GIS Specialist	2.00		2.00
GIS Analyst	1.00		1.00
GIS Analyst	1.00		1.00
Senior Database Administrator	1.00		1.00
Cyber Risk & Intelligence Specialist	1.00		1.00
Application Specialist	1.00		1.00
<b>Total</b>	<b>21.00</b>		<b>21.00</b>
<b>LEGAL</b>			
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
Legal Assistant	1.00		1.00
Executive Assistant, Senior	1.00		1.00
Administrative Assistant		1.00	0.50
<b>Total</b>	<b>7.00</b>	<b>1.00</b>	<b>7.50</b>
<b>FIRE ADMINISTRATION</b>			
Fire Chief	1.00		1.00
Assistant Fire Chief	2.00		2.00
Division Chief-EMS Programs	1.00		1.00
Quartermaster	2.00	1.00	2.50
Business Administrator	1.00		1.00
Executive Assistant	1.00		1.00
Data Analyst	1.00		1.00
Outreach & Recruitment Supervisor	1.00		1.00
CRR Specialist		1.00	0.50
Office Assistant	1.00		1.00
<b>Total</b>	<b>11.00</b>	<b>2.00</b>	<b>12.00</b>
<b>FIRE TRAINING</b>			
Chief-Training, Health & Safety	1.00		1.00
Administrative Assistant	1.00		1.00
Senior Training Officer	1.00		1.00
<b>Total</b>	<b>3.00</b>		<b>3.00</b>

**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>FIRE OPERATIONS</b>			
Battalion Chief	3.00		3.00
Fire 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	77.00		77.00
Firefighter-SAFER	12.00		12.00
PT Firefighter*		25.00	12.50
PT Paramedic*		2.00	1.00
<b>Total</b>	<b>138.00</b>	<b>27.00</b>	<b>151.50</b>
*PT Firefighters/Paramedics & Volunteer Firefighters are pooled positions based on number of hours, not positions.			
<b>FIRE MARSHAL</b>			
Fire Marshal	1.00		1.00
Assistant Fire Marshall	1.00		1.00
Fire Inspector/Investigator	3.00		3.00
PT Fire Inspector/Investigator		1.00	0.50
<b>Total</b>	<b>5.00</b>	<b>1.00</b>	<b>5.50</b>
<b>FIRE HEALTH &amp; CODE ENFORCEMENT</b>			
Health & Environmental Services Supervisor	1.00		1.00
Senior Code Enforcement Officer	1.00		1.00
Code Enforcement/Health Officer	6.00		6.00
<b>Total</b>	<b>8.00</b>		<b>8.00</b>
<b>POLICE ADMINISTRATION</b>			
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
Quartermaster	1.00		1.00
Management Assistant	1.00		1.00
Executive Assistant	1.00		1.00
<b>Total</b>	<b>13.00</b>		<b>13.00</b>
<b>POLICE PATROL OPERATIONS</b>			
Police Lieutenant	5.00		5.00
Police Sergeant	15.00		15.00
Police Officer	98.00		98.00
Office Assistant Senior	1.00		1.00
<b>Total</b>	<b>119.00</b>		<b>119.00</b>
<b>POLICE INVESTIGATIONS</b>			
Police Sergeant	4.00		4.00
Police Officer	20.00		20.00
Crime Scene Investigator	3.00		3.00
Crime Analyst	2.00		2.00
Crime Victim Liaison	2.00		2.00
Administrative Assistant	1.00		1.00
<b>Total</b>	<b>32.00</b>		<b>32.00</b>

**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>POLICE COMMUNITY SERVICES</b>			
Police Sergeant	2.00		2.00
Police Officer	7.00		7.00
Total	9.00		9.00
<b>POLICE COMMUNICATIONS/RECORDS</b>			
Communications Manager	1.00		1.00
Communications Supervisor	1.00		1.00
TCO - Team Leader	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 Police Records Clerk		1.00	0.50
PT Office Assistant		3.00	1.50
Total	33.00	5.00	35.50
<b>POLICE JAIL</b>			
Police Lieutenant	1.00		1.00
Police Sergeant	1.00		1.00
Police Officer	3.00		3.00
Court Security Officer*	1.50		1.50
Jailer - Lead	4.00		4.00
Jailer	10.00		10.00
Total	20.50		20.50
*1 Court Security Officer split with Court Security Fund			
<b>POLICE COMMERCIAL VEHICLE ENFORCEMENT</b>			
Police Officer	2.00		2.00
Total	2.00		2.00
<b>POLICE SCHOOL RESOURCE OFFICER</b>			
Police Sergeant	2.00		2.00
Police Officer	10.00		10.00
Total	12.00		12.00
<b>POLICE TRAINING ACADEMY</b>			
Police Officer	2.00		2.00
Total	2.00		2.00
<b>POLICE ANIMAL SERVICES</b>			
Manager, Animal Services	1.00		1.00
Animal Control Supervisor	2.00		2.00
Animal Services Program Coordinator	1.00		1.00
Animal Control Officer	8.00		8.00
Total	12.00		12.00



**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>ENGINEERING-TRAFFIC MANAGEMENT</b>			
Traffic Engineer	1.00		1.00
Superintendent	1.00		1.00
Traffic Signal Technician	4.00		4.00
<b>Total</b>	<b>6.00</b>		<b>6.00</b>
<b>ENGINEERING</b>			
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
<b>Total</b>	<b>12.00</b>		<b>12.00</b>
<b>CAPITAL PROJECTS</b>			
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
<b>Total</b>	<b>15.00</b>		<b>15.00</b>
*Split across EPW divisions in GF, EF, and INSF			
<b>PUBLIC WORKS ADMINISTRATION</b>			
Director of Engineering & Public Works	1.00		1.00
Assistant Director of Public Works	2.00		2.00
Management Assistant	1.00		1.00
Executive Assistant*	2.00		2.00
Administrative Assistant***	2.00		2.00
Business Administrator*	2.00		2.00
Asset Manager*	1.00		1.00
GIS Technician	1.00		1.00
<b>Total</b>	<b>12.00</b>		<b>12.00</b>
<b>PUBLIC WORKS FACILITIES MANAGEMENT-INTERNAL SERVICE FUND</b>			
Facilities Service Manager	1.00		1.00
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
<b>Total</b>	<b>9.00</b>		<b>9.00</b>
*Position funded in GF, EF and Internal Service Funds			

**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>PUBLIC WORKS FLEET MANAGEMENT-INTERNAL SERVICE FUND</b>			
Fleet Superintendent	1.00		1.00
Shop Foreman	1.00		1.00
Mechanic	4.00		4.00
PM Mechanic	1.00		1.00
<b>Total</b>	<b>7.00</b>		<b>7.00</b>
<b>PUBLIC WORKS STREETS</b>			
Maintenance Supervisor	1.00		1.00
Maintenance Crew Leader	2.00		2.00
Heavy Equipment Operator	4.00		4.00
Utility Maintenance Worker	2.00		2.00
<b>Total</b>	<b>9.00</b>		<b>9.00</b>
<b>PUBLIC WORKS DRAINAGE FUND</b>			
Maintenance Supervisor	1.00		1.00
Maintenance Crew Leader	2.00		2.00
Heavy Equipment Operator	5.00		5.00
Stormwater Inspector	1.00		1.00
Utility Maintenance Worker	4.00		4.00
CCTV Technician	1.00		1.00
<b>Total</b>	<b>14.00</b>		<b>14.00</b>
<b>PUBLIC WORKS GROUNDS MAINTENANCE</b>			
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
ROW Utility Inspector**	4.00		4.00
Utility Maintenance Worker*	2.00		2.00
Sign Technician***	2.00		2.00
<b>Total</b>	<b>13.00</b>		<b>13.00</b>
*Cost split between General Fund and Enterprise Fund.			
**All cost in Enterprise Fund.			
*** All cost in General Fund			
<b>UTILITIES ADMINISTRATION-(ENTERPRISE FUND)</b>			
Director of Utilities	1.00		1.00
Assistant Director, Utilities	1.00		1.00
Management Assistant	1.00		1.00
Business Administrator	1.00		1.00
Contract Administrator	1.00		1.00
Executive Assistant	1.00		1.00
Administrative Assistant	1.00		1.00
Customer Service Representative	2.00		2.00
Safety Coordinator	1.00		1.00
<b>Total</b>	<b>10.00</b>		<b>10.00</b>

**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>UTILITIES LIFT STATIONS-(ENTERPRISE FUND)</b>			
Maintenance Supervisor	1.00		1.00
Utility Maintenance Technician Senior	1.00		1.00
Utility Mechanic	2.00		2.00
Utility Maintenance Technician	3.00		3.00
<b>Total</b>	<b>7.00</b>		<b>7.00</b>
<b>UTILITIES WASTEWATER TREATMENT-(ENTERPRISE FUND)</b>			
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
<b>Total</b>	<b>14.00</b>		<b>14.00</b>
<b>UTILITIES WATER PRODUCTION-(ENTERPRISE FUND)</b>			
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
<b>Total</b>	<b>20.00</b>		<b>20.00</b>
<b>UTILITIES DISTRIBUTION AND COLLECTIONS-(ENTERPRISE FUND)</b>			
Superintendent D&C	1.00		1.00
Maintenance Supervisor	4.00		4.00
Maintenance Crew Leader	9.00		9.00
Utility Maintenance Worker	21.00		21.00
Closed Circuit TV (CCTV) Technician	1.00		1.00
Heavy Equipment Operator	4.00		4.00
<b>Total</b>	<b>40.00</b>		<b>40.00</b>
<b>UTILITIES ENVIRONMENTAL SERVICES-(ENTERPRISE FUND)</b>			
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
<b>Total</b>	<b>7.00</b>		<b>7.00</b>
<b>UTILITIES SURFACE WATER PLANT-(ENTERPRISE FUND)</b>			
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
Utilities Mechanic	2.00		2.00
Utilities 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
<b>Total</b>	<b>13.00</b>		<b>13.00</b>

**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>MUNICIPAL COURT</b>			
Judge	1.00		1.00
Court Administrator	1.00		1.00
Deputy Court Clerk	5.00		5.00
Deputy Court Clerk Senior	2.00		2.00
Court Manager	1.00		1.00
PT Deputy Court Clerk		1.00	0.50
Juvenile Case Manager***	1.00		1.00
<b>Total</b>	<b>11.00</b>	<b>1.00</b>	<b>11.50</b>
**Costs split between General Fund and Truancy Fund.			
<b>COMMUNICATIONS</b>			
Director of Communications	1.00		1.00
Assistant Director of Communications	1.00		1.00
Communications Specialist	3.00		3.00
Social Media Coordinator	1.00		1.00
Executive Assistant	1.00		1.00
<b>Total</b>	<b>7.00</b>		<b>7.00</b>
<b>COMMUNITY DEVELOPMENT ADMINISTRATION</b>			
Community Development Director	1.00		1.00
Executive Assistant	1.00		1.00
<b>Total</b>	<b>2.00</b>		<b>2.00</b>
<b>PLANNING</b>			
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
<b>Total</b>	<b>9.00</b>		<b>9.00</b>
*Position is grant funded			
<b>PERMITS AND INSPECTIONS</b>			
Assistant Director, Community Development	1.00		1.00
Administrative Assistant	1.00		1.00
Building Inspector	4.00		4.00
Permit Technician	3.00		3.00
Assistant Manager - Permits & Inspections	1.00		1.00
Chief Inspector	1.00		1.00
<b>Total</b>	<b>11.00</b>		<b>11.00</b>

**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>DEVELOPMENT SERVICES</b>			
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
<b>Total</b>	<b>6.00</b>		<b>6.00</b>
<b>PARKS ADMINISTRATION</b>			
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
Parks & Recreation Services Administrator	1.00		1.00
Executive Assistant	1.00		1.00
Events & Development Manager	1.00		1.00
Business Administrator	1.00		1.00
Community Engagement Coordinator	1.00		1.00
<b>Total</b>	<b>8.00</b>		<b>8.00</b>
<b>PARKS</b>			
Park Supervisor	2.00		2.00
Park Maintenance Crew Leader	6.00		6.00
Park Maintenance Worker	20.00		20.00
<b>Total</b>	<b>28.00</b>		<b>28.00</b>
<b>PARKS RECREATION</b>			
Recreation/Athletics Manager	1.00		1.00
Youth Development Coordinator	1.00		1.00
Summer Camp Seasonal Positions		14.00	7.00
<b>Total</b>	<b>2.00</b>	<b>14.00</b>	<b>9.00</b>
<b>PARKS NATURAL RESOURCES</b>			
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
<b>Total</b>	<b>3.00</b>	<b>7.00</b>	<b>6.50</b>
<b>PARKS ATHLETICS</b>			
Athletics Coordinator	1.00		1.00
Recreation Specialist	1.00		1.00
Adaptive Rec Specialist	1.00		1.00
PT Recreation Attendant		4.00	2.00
<b>Total</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>

**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>PARKS AQUATICS</b>			
Aquatics Manager	1.00		1.00
Recreation Specialist	1.00		1.00
Head Lifeguard	2.00		2.00
Lifeguard	2.00		2.00
Aquatics Technician	1.00		1.00
PT Head Lifeguard/Lifeguard*		20.00	10.00
<b>Total</b>	<b>7.00</b>	<b>20.00</b>	<b>17.00</b>
*PT Head Lifeguard/Lifeguard are pooled positions based on number of hours, not positions.			
<b>PARKS SPECIAL EVENTS</b>			
Special Events Coordinator	2.00		2.00
Recreation Specialist	1.00		1.00
<b>Total</b>	<b>3.00</b>		<b>3.00</b>
<b>PARKS SENIOR PROGRAMS</b>			
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
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>4.50</b>
<b>PARKS RECREATION OPERATIONS</b>			
Facility Supervisor	1.00		1.00
Manager, Operations	1.00		1.00
Customer Service Supervisor	1.00		1.00
Recreation Specialist	1.00		1.00
Facility Attendant	1.00		1.00
Recreation Attendant	2.00		2.00
Office Assistant, Senior	2.00		2.00
PT Facility/Recreation Attendants*		21.00	10.50
<b>Total</b>	<b>9.00</b>	<b>21.00</b>	<b>19.50</b>
*PT Facility/Recreation Attendants are pooled positions based on number of hours, not positions.			
<b>PEARLAND ECONOMIC DEVELOPMENT CORPORATION (PEDC)</b>			
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
<b>Total</b>	<b>7.00</b>		<b>7.00</b>

**CITY OF PEARLAND  
FY 2024 PROPOSED BUDGETED POSITIONS**

TITLE	FULL TIME	PART TIME	FTE
<b>CONVENTION &amp; VISITORS' BUREAU (CVB)</b>			
Executive Director, CVB	1.00		1.00
Marketing Manager	1.00		1.00
Sales Manager	1.00		1.00
PT Office Assistant		1.00	0.50
<b>Total</b>	<b>3.00</b>	<b>1.00</b>	<b>3.50</b>
<b>TOTAL</b>	<b>849.75</b>	<b>112.00</b>	<b>905.75</b>

Note: Total does not include City Council.

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	\$66,163	\$68,148	\$70,193	\$72,298	\$74,467	\$76,701	\$79,002	\$81,373	\$83,814	\$86,328	\$88,918	\$91,586
145*		\$31.81	\$32.76	\$33.75	\$34.76	\$35.80	\$36.88	\$37.98	\$39.12	\$40.30	\$41.50	\$42.75	\$44.03

Sergeant	SG	\$94,333	\$97,163	\$100,078	\$103,080	\$106,173	\$109,358
24*		\$45.35	\$46.71	\$48.11	\$49.56	\$51.04	\$52.58

Lieutenant	LT	\$112,639	\$116,018	\$119,498	\$123,083
6*		\$54.15	\$55.78	\$57.45	\$59.17

Captain	CP	\$126,776	\$130,579	\$134,496
4*		\$60.95	\$62.78	\$64.66

Additional Police Officer Compensation	
<b>Longevity Pay - LGC 141.032</b>	<b>Shift Differential Pay - LGC 143.047</b>
In accordance with Local Government Code (LGC) 141.032, \$4 a month for each year of service in the department, up to 25 years paid annually. <b>The city further provides all employees (including police officers) with longevity pay, \$4 a month for each year of service to the City beyond 25 years.</b>	When Classified employee is eligible, shift differential pay is \$86.00 bi-weekly.
<b>Certification Pay - LGC 143.044</b>	<b>Physical Fitness Pay - LGC 143.044</b>
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 CERTIFICAT \$ .58/hr.	<b>Detective Assignment Pay - LGC 143.042</b>
TCOLE ADVANCED CERTIFICATE \$ .87/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 CERTIFICA' \$ 1.16/hr.	<b>Field Training Officer Assignment Pay - LGC 143.043</b>
<b>Education Incentive Pay - LGC 143.044</b>	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.	<b>Bilingual Assignment Pay - LGC 143.042</b>
ASSOCIATE DEGREE \$ .58/hr.	Any sworn employee who meets the requirements set forth by the City are eligible for \$75.00 bilingual pay monthly.
BACHELORS DEGREE \$ .87/hr.	<b>Sick Buy Back</b>
MASTERS DEGREE \$1.15/hr.	Officers with a minimum of 5 years of service and 480 hours of sick leave in their accrual bank as of 10/1/2023 will be eligible to sell up to 60 hour of additional sick leave, over the 480 hours, back to the City for FY24.
<b>Overtime</b>	
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.	
<b>MAX STEP PAY</b>	
Police Officers in STEP 12 as of 09/30/2023; Sergeants in STEP 6 as of 09/30/2023; Lieutenants in STEP 4 as of 09/30/2023; and Captains in STEP 3 as of 09/30/2023; will receive 2% of their base salary as a lump sum compensation on their anniversary date in rank for FY24 only.	<b>A one step progression occurs on the officer's anniversary date , not at the beginning of the fiscal year.</b>



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	\$ 50,145.75	\$ 69,413.45	\$ 50,145.75	\$ 51,650.12	\$ 53,199.63	\$ 54,795.61	\$ 56,439.49	\$ 58,132.67	\$ 59,876.64	\$ 61,672.95	\$ 63,523.14	\$ 65,428.83	\$ 67,391.69	\$ 69,413.45
*2080 hours	\$ 24.11	\$ 33.37	\$ 24.11	\$ 24.83	\$ 25.58	\$ 26.34	\$ 27.13	\$ 27.95	\$ 28.79	\$ 29.65	\$ 30.54	\$ 31.46	\$ 32.40	\$ 33.37
*2756 hours	\$ 18.20	\$ 25.19	\$ 18.20	\$ 18.74	\$ 19.30	\$ 19.88	\$ 20.48	\$ 21.09	\$ 21.73	\$ 22.38	\$ 23.05	\$ 23.74	\$ 24.45	\$ 25.19

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
F1	\$ 60,438.83	\$ 83,661.47	\$ 60,438.83	\$ 62,251.99	\$ 64,119.55	\$ 66,043.14	\$ 68,024.43	\$ 68,691.34	\$ 72,167.11	\$ 74,332.13	\$ 76,562.10	\$ 78,858.95	\$ 81,224.72	\$ 83,661.47
*2080 hours	\$ 29.06	\$ 40.22	\$ 29.06	\$ 29.93	\$ 30.83	\$ 31.75	\$ 32.70	\$ 33.02	\$ 34.70	\$ 35.74	\$ 36.81	\$ 37.91	\$ 39.05	\$ 40.22
*2756 hours	\$ 21.93	\$ 30.36	\$ 21.93	\$ 22.59	\$ 23.27	\$ 23.96	\$ 24.68	\$ 24.92	\$ 26.19	\$ 26.97	\$ 27.78	\$ 28.61	\$ 29.47	\$ 30.36

Grade	Minimum	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
F2	\$ 66,482.71	\$ 86,744.85	\$ 66,482.71	\$ 68,477.19	\$ 70,531.51	\$ 72,647.45	\$ 74,826.88	\$ 77,071.67	\$ 79,383.83	\$ 81,765.35	\$ 84,218.31	\$ 86,744.85
*2080 hours	\$ 31.96	\$ 41.70	\$ 31.96	\$ 32.92	\$ 33.91	\$ 34.93	\$ 35.97	\$ 37.05	\$ 38.17	\$ 39.31	\$ 40.49	\$ 41.70
*2756 hours	\$ 24.12	\$ 31.47	\$ 24.12	\$ 24.85	\$ 25.59	\$ 26.36	\$ 27.15	\$ 27.97	\$ 28.80	\$ 29.67	\$ 30.56	\$ 31.47

Grade	Minimum	Maximum	Step 1	Step 2	Step 3	Step 4
F3	\$ 90,187.50	\$ 98,550.31	\$ 90,187.50	\$ 92,893.12	\$ 95,679.92	\$ 98,550.31
*2080 hours	\$ 43.36	\$ 47.38	\$ 43.36	\$ 44.66	\$ 46.00	\$ 47.38
*2756 hours	\$ 32.72	\$ 35.76	\$ 32.72	\$ 33.71	\$ 34.72	\$ 35.76

Grade	Minimum	Maximum	Step 1	Step 2	Step 3	Step 4
F4	\$ 101,506.82	\$ 110,919.25	\$ 101,506.82	\$ 104,552.03	\$ 107,688.59	\$ 110,919.25
*2080 hours	\$ 48.80	\$ 53.33	\$ 48.80	\$ 50.27	\$ 51.77	\$ 53.33
*2756 hours	\$ 36.83	\$ 40.25	\$ 36.83	\$ 37.94	\$ 39.07	\$ 40.25

Grade	Minimum	Maximum	Step 1	Step 2	Step 3
F5	\$ 114,246.83	\$ 121,204.46	\$ 114,246.83	\$ 117,674.23	\$ 121,204.46
*2080 hours	\$ 54.93	\$ 58.27	\$ 54.93	\$ 56.57	\$ 58.27
*2756 hours	\$ 41.45	\$ 43.98	\$ 41.45	\$ 42.70	\$ 43.98

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 Marshal	F4
Battalion Chief	F5
Battalion Chief-Logistics	F5
Division Chief - EMS	F5
Division Chief - Training, Health & Safety	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 09/30/2023; F2 fire personnel in STEP 10 as of 09/30/2023; F3 and F4 fire personnel in STEP 4 as of 09/30/2023; F5 fire personnel in STEP 3 as of 09/30/2023; who are otherwise eligible for a STEP increase, will receive 2% of their base salary as lump sum compensation on 10/20/2023

Recommended Title	Grade	Minimum	Midpoint	Maximum
Recreation Attendant	NE4	\$ 26,275.25	\$ 30,819.15	\$ 35,363.03
Summer Camp Counselor		\$ 12.63	\$ 14.82	\$ 17.00
Custodian	NE5	\$ 27,589.01	\$ 32,360.10	\$ 37,131.18
Custodian-PT		\$ 13.26	\$ 15.56	\$ 17.85
Lifeguard				
Facility Attendant	NE6	\$ 28,968.46	\$ 33,978.11	\$ 38,987.74
Water Safety Instructor		\$ 13.93	\$ 16.34	\$ 18.74
Head Lifeguard	NE7	\$ 30,416.83	\$ 34,939.38	\$ 40,937.15
		\$ 14.62	\$ 16.80	\$ 19.68
Camp Coordinator	NE8	\$ 31,937.73	\$ 37,460.86	\$ 42,983.99
Nature Education Instructor		\$ 15.35	\$ 18.01	\$ 20.67
Office Assistant				
PT-Office Assistant				
Summer Camp Coordinator				
Customer Service Representative	NE9	\$ 33,534.62	\$ 39,333.90	\$ 45,133.18
Deputy Court Clerk		\$ 16.12	\$ 18.91	\$ 21.70
Park Maintenance Worker				
Permit Tech				
PT Customer Service Rep				
PT Deputy Court Clerk				
Sign Technician				
Custodial Crew Leader	NE10	\$ 35,211.35	\$ 41,300.60	\$ 47,389.85
Customer Service Rep II		\$ 16.93	\$ 19.86	\$ 22.78
Delinquency & Collections Specialist I				
Permit Tech II				
Police Records Clerk				
Billing Specialist I	NE11	\$ 36,971.91	\$ 43,365.62	\$ 49,759.33
Deputy Court Clerk Senior		\$ 17.77	\$ 20.85	\$ 23.92
Office Assistant, Senior				
Plans Expediter				
PT-Office Assistant, Senior				
Utility Billing Specialist				
Utility Field Service Tech				
Utility Maintenance Worker				
Accounts Payable Clerk	NE12	\$ 38,820.52	\$ 45,533.90	\$ 52,247.30
Administrative Assistant		\$ 18.66	\$ 21.89	\$ 25.12
Administrative Assistant-PT				

Recommended Title	Grade	Minimum	Midpoint	Maximum
Custodian Of Records				
Delinquency & Collection Specialist II				
Pm Mechanic				
PT Accounts Payable Clerk				
ROW Equipment Operator				
Court Security Officer	NE13	\$ 40,761.54	\$ 47,810.60	\$ 54,859.66
Heavy Equipment Operator		\$ 19.60	\$ 22.99	\$ 26.37
Jailer				
TCO-Basic-PT				
Animal Control Officer	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Backflow Inspector		\$ 20.58	\$ 24.14	\$ 27.69
Building Maintenance Tech				
CCTV Technician				
Code Enf/Health Officer				
CRR Specialist				
Executive Assistant				
Juvenile Case Manager				
Laboratory Tech				
Mechanic				
Park Maintenance Crew Leader				
Park Naturalist				
Pre-Treatment Technician				
Records Analyst				
Recreation Specialist				
Stormwater Inspector				
Treatment Plant Operator I				
Utilities Mechanic				
Utility Maint. Technician				
Youth Development Coordinator				
Fire - Cadet	NE15	\$ 44,939.58	\$ 52,711.19	\$ 60,482.78
IT Support Specialist		\$ 21.61	\$ 25.34	\$ 29.08
PD-Police Cadet				
PT-Quartermaster				
Quartermaster				
Row Inspector				
Social Media Coordinator				
Telecommunications Operator				
Traffic Signal Technician				
Adaptive Recreation Specialist	NE 16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Athletics Coordinator		\$ 22.69	\$ 26.61	\$ 30.53
Communications Specialist				

Recommended Title	Grade	Minimum	Midpoint	Maximum
Crew Leader				
GIS Technician				
Animal Control Outreach Coordinator				
Housing Rehabilitation Coordinator				
Lead Jailer				
Maintenance Crew Leader				
Planning Technician				
Treatment Plant Operator II				
Utility Field Serv Tech Lead				
Utility Maint.Technician Sr.				
Aquatics Technician	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Buyer		\$ 23.82	\$ 27.94	\$ 32.06
Construction Inspector				
Customer Service Supervisor				
Engineering Technician				
Facility Supervisor				
Payroll Coordinator				
Plans Examiner				
TCO-Team Leader				
Utilities Electrician				
Accounts Payable Supervisor	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
Addressing Coordinator		\$ 25.01	\$ 29.34	\$ 33.66
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	NE 19	\$ 54,624.36	\$ 64,070.78	\$ 73,517.20
Assistant Manager-Permits & Insp		\$ 26.26	\$ 30.80	\$ 35.34
Billing Supervisor				
Building Inspector				
Park Supervisor				
Urban Forester				
Videographer/Editor				
Communications Supervisor	NE20	\$ 57,355.58	\$ 67,274.31	\$ 77,193.06
Crime Scene Investigator		\$ 27.57	\$ 32.34	\$ 37.11
GIS Specialist				

Recommended Title	Grade	Minimum	Midpoint	Maximum
Outreach and Recruitment Supervisor				
Stormwater Coordinator				
Treatment Plant Supervisor				
	NE21	\$ 60,223.36	\$ 70,638.04	\$ 81,052.71
Maintenance Supervisor		\$ 28.95	\$ 33.96	\$ 38.97
Building Maintenance Supervisor	NE22	\$ 63,234.53	\$ 74,169.93	\$ 85,105.35
Chief Inspector		\$ 30.40	\$ 35.66	\$ 40.92
Crime Analyst				
Data Analyst				
PT Fire Inspector/Investigator				
Shop Foreman				
Supervisor, Health & Env Serv				
	NE23	\$ 66,396.25	\$ 77,878.43	\$ 89,360.61
Instrumentation Technician		\$ 31.92	\$ 37.44	\$ 42.96
Chief Construction Inspector	NE24	\$ 69,716.06	\$ 81,772.36	\$ 93,828.64
Maintenance Coordinator		\$ 33.52	\$ 39.31	\$ 45.11
Municipal Court Prosecutor-PT	NE25	\$ 73,201.87	\$ 85,860.97	\$ 98,520.08
		\$ 35.19	\$ 41.28	\$ 47.37



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
	\$36.95	\$37.69	\$38.45	\$39.21	\$40.00	\$40.80	\$41.62	\$42.45	\$43.30	\$44.16	\$45.05	\$45.95	\$46.87	\$47.80	\$48.76	\$49.73
NE27	\$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	\$108,618.44 \$52.22
NE28	\$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	\$114,048.86 \$54.83
NE29	\$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	\$119,752.08 \$57.57
NE30	\$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	\$125,739.48 \$60.45

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 09/30/2023, who are otherwise eligible for a STEP increase, will receive 2% of their base salary as lump sum compensation on 10/20/2023 in FY24 only.

Non-exempt personnel compensated at a rate above STEP 16 of their respective grade as of 09/30/2023, 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 10/20/2023 in FY24 only

Recommended Title	Grade	Minimum	Midpoint	Maximum
Planner I	E 001	\$ 49,459.49	\$ 63,060.86	\$ 76,662.21
Executive Assistant, Senior	E 002	\$ 51,932.47	\$ 66,213.89	\$ 80,495.33
HSE Compliance Coordinator	E 003	\$ 54,529.09	\$ 69,524.59	\$ 84,520.09
Planner II	E 003	\$ 54,529.09	\$ 69,524.59	\$ 84,520.09
Risk and Safety Coordinator	E 003	\$ 54,529.09	\$ 69,524.59	\$ 84,520.09
HR Generalist	E 003	\$ 54,529.09	\$ 69,524.59	\$ 84,520.09
Sales Manager	E 003	\$ 54,529.09	\$ 69,524.59	\$ 84,520.09
Benefits & Wellness Coordinator	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Budget Analyst	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Business Administrator	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Contract Administrator	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Natural Resources Manager	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Senior Accountant	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Senior Center Coordinator	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Special Events Coordinator	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Development Services Coordinator	E 005	\$ 60,118.33	\$ 76,650.86	\$ 93,183.40
HR Business Partner	E 005	\$ 60,118.33	\$ 76,650.86	\$ 93,183.40
Planner, Senior	E 005	\$ 60,118.33	\$ 76,650.86	\$ 93,183.40
Records Manager	E 005	\$ 60,118.33	\$ 76,650.86	\$ 93,183.40
Water B&C Assistant Manager	E 005	\$ 60,118.33	\$ 76,650.86	\$ 93,183.40
Deputy City Secretary	E 008	\$ 73,005.97	\$ 88,732.96	\$ 107,871.44
Resource Development Coordinator	E 006	\$ 63,124.24	\$ 80,483.40	\$ 97,842.57
Aquatics Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.70
Asset Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.70
Associate Engineer	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.70
Communications Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.70
Grants Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.70
Jail Division Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.70
Manager, Acquisition	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.70
Manager, Operations	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.70
Municipal Court Manager	E 008	\$ 73,005.97	\$ 88,732.96	\$ 107,871.44
Recreation Athletics Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.70
Senior HR Business Partner	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.70
Training and Development Coordinator	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.70
Construction Manager	E 008	\$ 73,005.97	\$ 88,732.96	\$ 107,871.44
Grant/Special Proj Administrator	E 008	\$ 73,005.97	\$ 88,732.96	\$ 107,871.44
Management Assistant	E 008	\$ 73,005.97	\$ 88,732.96	\$ 107,871.44
Payroll Manager	E 008	\$ 73,005.97	\$ 88,732.96	\$ 107,871.44
Project Manager	E 008	\$ 73,005.97	\$ 88,732.96	\$ 107,871.44
Superintendent, Parks & Nat Reso	E 008	\$ 73,005.97	\$ 88,732.96	\$ 107,871.44
Superintendent, Public Works	E 008	\$ 73,005.97	\$ 88,732.96	\$ 107,871.44
Treasury Manager	E 008	\$ 73,005.97	\$ 88,732.96	\$ 107,871.44
Accounting Manager	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Cyber Risk & Intelligence Spc.	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Database Administrator	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
IT Infrastructure Architect	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Manager Animal Services	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Manager, Surface Water Plant	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Manager, Water Billing & Collect	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Marketing Director	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Development Manager	E 010	\$ 76,727.91	\$ 97,828.08	\$ 118,928.29
Municipal Court Prosecutor	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Facilities Service Manager	E 010	\$ 76,727.91	\$ 97,828.08	\$ 118,928.29
Parks & Rec Administrator	E 010	\$ 76,727.91	\$ 97,828.08	\$ 118,928.29
Special Events & Development Manager	E 010	\$ 76,727.91	\$ 97,828.08	\$ 118,928.29
Assistant Director Communications	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67



Recommended Title	Grade	Minimum	Midpoint	Maximum
Emergency Management Coordinator	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67
Financial Analyst	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67
Manager, GIS	E 012	\$ 84,592.51	\$ 107,855.46	\$ 131,118.40
Senior Construction Manager	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67
Senior Development Manager	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67
Senior Project Manager	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67
Assistant City Engineer	E 012	\$ 84,592.51	\$ 107,855.46	\$ 131,118.40
IT Manager	E 012	\$ 84,592.51	\$ 107,855.46	\$ 131,118.40
Risk Manager	E 012	\$ 84,592.51	\$ 107,855.46	\$ 131,118.40
Assistant City Attorney	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Assistant Director, Community Development	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Assistant Director, HR	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Chief of Staff	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Controller	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Purchasing Officer	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Vice President- EDC	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Assistant Director, P & R	E 014	\$ 93,263.25	\$ 118,910.65	\$ 144,558.04
Assistant Director, Public Works	E 014	\$ 93,263.25	\$ 118,910.65	\$ 144,558.04
Budget Officer	E 014	\$ 93,263.25	\$ 118,910.65	\$ 144,558.04
Assistant Director, Cap Proj	E 015	\$ 97,926.42	\$ 124,856.18	\$ 151,785.94
Assistant Director, Engineering	E 015	\$ 97,926.42	\$ 124,856.18	\$ 151,785.94
Assistant Director, Finance	E 015	\$ 97,926.42	\$ 124,856.18	\$ 151,785.94
Assistant Director-Traffic	E 015	\$ 97,926.42	\$ 124,856.18	\$ 151,785.94
Assistant Fire Chief	E 016	\$ 102,822.73	\$ 131,098.99	\$ 159,375.24
Deputy City Attorney	E 017	\$ 107,963.87	\$ 137,653.94	\$ 167,344.00
Deputy Finance Director	E 017	\$ 107,963.87	\$ 137,653.94	\$ 167,344.00
Assistant Police Chief	E 018	\$ 113,362.07	\$ 144,536.64	\$ 175,711.20

Exempt Pay Range				
Grade	Min	Mid	Max	Range Spread
E 001	\$49,459.49	\$63,060.86	\$76,662.21	55.00%
E 002	\$51,932.47	\$66,213.89	\$80,495.33	55.00%
E 003	\$54,529.09	\$69,524.59	\$84,520.09	55.00%
E 004	\$57,255.54	\$73,000.82	\$88,746.10	55.00%
E 005	\$60,118.33	\$76,650.86	\$93,183.40	55.00%
E 006	\$63,124.24	\$80,483.40	\$97,842.57	55.00%
E 007	\$66,280.45	\$84,507.57	\$102,734.70	55.00%
E 008	\$69,594.48	\$88,732.96	\$107,871.44	55.00%
E 009	\$73,074.19	\$93,169.60	\$113,265.01	55.00%
E 010	\$76,727.91	\$97,828.08	\$118,928.29	55.00%
E 011	\$80,564.30	\$102,719.48	\$124,874.67	55.00%
E 012	\$84,592.51	\$107,855.46	\$131,118.40	55.00%
E 013	\$88,822.14	\$113,248.23	\$137,674.32	55.00%
E 014	\$93,263.25	\$118,910.65	\$144,558.04	55.00%
E 015	\$97,926.42	\$124,856.18	\$151,785.94	55.00%
E 016	\$102,822.73	\$131,098.99	\$159,375.24	55.00%
E 017	\$107,963.87	\$137,653.94	\$167,344.00	55.00%
E 018	\$113,362.07	\$144,536.64	\$175,711.20	55.00%
E 019	\$119,030.18	\$151,763.21	\$184,496.24	55.00%
E 020	\$124,981.16	\$159,351.58	\$193,722.01	55.00%

Recommended Title	Grade	Minimum	Midpoint	Maximum
Accounting Manager	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Accounts Payable Clerk	NE12	\$ 38,820.52	\$ 45,533.90	\$ 52,247.30
Accounts Payable Supervisor	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
Adaptive Recreation Specialist	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Addressing Coordinator	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
Administrative Assistant	NE12	\$ 38,820.52	\$ 45,533.90	\$ 52,247.30
Administrative Assistant-PT	NE12	\$ 38,820.52	\$ 45,533.90	\$ 52,247.30
Animal Control Officer	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Animal Control Outreach Coordinator	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Animal Services Supervisor	NE19	\$ 54,624.36	\$ 64,070.78	\$ 73,517.20
Application Specialist	NE20	\$ 57,355.56	\$ 67,274.31	\$ 77,193.06
Aquatics Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.71
Aquatics Technician	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Asset Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.71
Assistant City Attorney	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Assistant City Engineer	E 012	\$ 84,592.51	\$ 107,855.46	\$ 131,118.40
Assistant Director, Cap Proj	E 015	\$ 97,926.42	\$ 124,856.18	\$ 151,785.94
Assistant Director, Communications	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67
Assistant Director, Community Deplanement	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Assistant Director, Engineering	E 015	\$ 97,926.42	\$ 124,856.18	\$ 151,785.94
Assistant Director, Finance	E 015	\$ 97,926.42	\$ 124,856.18	\$ 151,785.94
Assistant Director, HR	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Assistant Director, P & R	E 014	\$ 93,263.25	\$ 118,910.65	\$ 144,558.04
Assistant Director, Public Works	E 014	\$ 93,263.25	\$ 118,910.65	\$ 144,558.04
Assistant Director-Traffic	E 015	\$ 97,926.42	\$ 124,856.18	\$ 151,785.94
Assistant Fire Chief	E 016	\$ 102,822.73	\$ 131,098.99	\$ 159,375.24
Assistant Fire Marshal	F3	\$ 90,187.50	\$ 94,368.91	\$ 98,550.31
Assistant Manager-Permits & Insp	NE19	\$ 54,624.36	\$ 64,070.78	\$ 73,517.20
Assistant Police Chief	E 018	\$ 113,362.07	\$ 144,536.64	\$ 175,711.20
Associate Engineer	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.71
Athletics Coordinator	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Backflow Compliance Progr Coord	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
Backflow Inspector	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Battalion Chief - Fire	F5(2756)	\$ 114,246.83	\$ 117,725.64	\$ 121,204.46
Benefits & Wellness Coordinator	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Billing Specialist I	NE11	\$ 36,971.91	\$ 43,365.62	\$ 49,759.33
Billing Supervisor	NE19	\$ 54,624.36	\$ 64,070.78	\$ 73,517.20
Budget Analyst	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Budget Officer	E 014	\$ 93,263.25	\$ 118,910.65	\$ 144,558.04
Building Inspector	NE19	\$ 54,624.36	\$ 64,070.78	\$ 73,517.20
Building Maintenance Supervisor	NE22	\$ 63,234.53	\$ 74,169.93	\$ 85,105.35
Building Maintenance Tech	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Business Administrator	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Buyer	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Camp Coordinator	NE8	\$ 31,937.73	\$ 37,460.86	\$ 42,983.98
CCTV Technician	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Chief Construction Inspector	NE24	\$ 69,716.06	\$ 81,772.35	\$ 93,828.64

Recommended Title	Grade	Minimum	Midpoint	Maximum
Chief Inspector	NE22	\$ 63,234.53	\$ 74,169.93	\$ 85,105.35
Chief of Staff	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
CIP Coordinator	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
Code Enf/Health Officer	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Communications Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.71
Communications Specialist	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Communications Supervisor	NE20	\$ 57,355.56	\$ 67,274.31	\$ 77,193.06
Community Engagement Coordinator	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
Construction Inspector	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Construction Manager	E 008	\$ 69,594.48	\$ 88,732.96	\$ 107,871.44
Contract Administrator	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Controller	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Court Security Officer	NE13	\$ 40,761.54	\$ 47,810.60	\$ 54,859.66
Crew Leader	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Crime Analyst	NE22	\$ 63,234.53	\$ 74,169.93	\$ 85,105.35
Crime Scene Investigator	NE20	\$ 57,355.56	\$ 67,274.31	\$ 77,193.06
Crime Victim Liaison	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
CRR Outreach and Recruitment Supervisor	NE20	\$ 57,355.56	\$ 67,274.31	\$ 77,193.06
CRR Specialist	NE14	\$ 42,799.61	\$ 50,201.12	\$ 57,602.64
CRR Specialist	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Custodial Crew Leader	NE10	\$ 35,211.35	\$ 41,300.60	\$ 47,389.85
Custodian	NE5	\$ 27,589.01	\$ 32,360.10	\$ 37,131.18
Custodian Of Records	NE12	\$ 38,820.52	\$ 45,533.90	\$ 52,247.30
Custodian-PT	NE5	\$ 27,589.01	\$ 32,360.10	\$ 37,131.18
Customer Service Rep II	NE10	\$ 35,211.35	\$ 41,300.60	\$ 47,389.85
Customer Service Representative	NE9	\$ 33,534.62	\$ 39,333.90	\$ 45,133.18
Customer Service Supervisor	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Cyber Risk & Intelligence Spc.	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Data Analyst	NE22	\$ 63,234.53	\$ 74,169.93	\$ 85,105.35
Database Administrator	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Delinquency & Collections Specialist I	NE10	\$ 35,211.35	\$ 41,300.60	\$ 47,389.85
Delinquency & Collections Specialist II	NE12	\$ 38,820.52	\$ 45,533.90	\$ 52,247.30
Deputy City Attorney	E 017	\$ 107,963.87	\$ 137,653.94	\$ 167,344.00
Deputy City Secretary	E 008	\$ 69,594.48	\$ 88,732.96	\$ 107,871.44
Deputy Court Clerk	NE9	\$ 33,534.62	\$ 39,333.90	\$ 45,133.18
Deputy Court Clerk Senior	NE11	\$ 36,971.91	\$ 43,365.62	\$ 49,759.33
Deputy Emergency Management Coordinator	E 005	\$ 60,118.33	\$ 76,650.86	\$ 93,183.40
Deputy Finance Director	E 017	\$ 107,963.87	\$ 137,653.94	\$ 167,344.00
Development Manager	E 010	\$ 76,727.91	\$ 97,828.08	\$ 118,928.26
Development Services Coordinator	E 005	\$ 60,118.33	\$ 76,650.86	\$ 93,183.40
Division Chief - EMS	F5 (2080)	\$ 114,246.83	\$ 117,725.64	\$ 121,204.46
Division Chief - Training	F5 (2080)	\$ 114,246.83	\$ 117,725.64	\$ 121,204.46
Driver/Operator	F2	\$ 66,482.71	\$ 78,998.88	\$ 86,744.85
Emergency Management Coordinator	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67
Engineering Technician	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Engineering Technician	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Executive Assistant	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Executive Assistant, Senior	E 002	\$ 51,932.47	\$ 66,213.89	\$ 80,495.33

Recommended Title	Grade	Minimum	Midpoint	Maximum
Facilities Service Manager	E 010	\$ 76,727.91	\$ 97,828.08	\$ 118,928.26
Facility Attendant	NE6	\$ 28,968.46	\$ 33,978.11	\$ 38,987.74
Facility Supervisor	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Financial Analyst	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67
Fire Field Training Officer	F2	\$ 66,482.71	\$ 78,998.88	\$ 86,744.85
Fire Inspector/Investigator	F2	\$ 66,482.71	\$ 78,998.88	\$ 86,744.85
Fire Lieutenant	F3	\$ 90,187.50	\$ 94,368.91	\$ 98,550.31
Fire Marshal	F5 (2080)	\$ 114,246.83	\$ 117,725.64	\$ 121,204.46
Firefighter	F1	\$ 60,438.83	\$ 72,050.15	\$ 83,661.47
Firefighter-PT	F1	\$ 60,438.83	\$ 72,050.15	\$ 83,661.47
Firefighter-Safer	F1	\$ 60,438.83	\$ 72,050.15	\$ 83,661.47
Fire-Fire Cadet	NE15	\$ 44,393.58	\$ 52,711.19	\$ 60,482.78
GIS Analyst	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
GIS Specialist	NE20	\$ 57,355.56	\$ 67,274.31	\$ 77,193.06
GIS Technician	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Grant/Special Proj Administrator	E 008	\$ 69,594.48	\$ 88,732.96	\$ 107,871.44
Grants Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.71
Head Lifeguard	NE7	\$ 30,416.83	\$ 34,939.38	\$ 40,937.15
Heavy Equipment Operator	NE13	\$ 40,761.54	\$ 47,810.60	\$ 54,859.66
Housing Rehabilitation Coordinator	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
HR Business Partner	E 005	\$ 60,118.33	\$ 76,650.86	\$ 93,183.40
HR Generalist	E 003	\$ 54,529.09	\$ 69,524.59	\$ 84,520.09
HSE Compliance Coordinator	E 003	\$ 54,529.09	\$ 69,524.59	\$ 84,520.09
Instrument Technician	NE23	\$ 66,396.25	\$ 77,878.43	\$ 89,360.61
IT Infrastructure Architect	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
IT Manager	E 012	\$ 84,592.51	\$ 107,855.46	\$ 131,118.40
IT Support Specialist	NE15	\$ 44,393.58	\$ 52,711.19	\$ 60,482.78
Jail Division Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.71
Jailer	NE13	\$ 40,761.54	\$ 47,810.60	\$ 54,859.66
Juvenile Case Manager	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Laboratory Tech	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Lead Jailer	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Lifeguard	NE5	\$ 27,589.01	\$ 32,360.10	\$ 37,131.18
Maintenance Coordinator	NE24	\$ 69,716.06	\$ 81,772.36	\$ 93,828.64
Maintenance Crew Leader	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Maintenance Supervisor	NE21	\$ 60,223.36	\$ 70,638.04	\$ 81,052.71
Management Assistant	E 008	\$ 69,594.48	\$ 88,732.96	\$ 107,871.44
Manager Animal Services	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Manager, Acquisition	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.71
Manager, GIS	E 012	\$ 84,592.51	\$ 107,855.46	\$ 131,118.40
Manager, Operations	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.71
Manager, Surface Water Plant	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Manager, Water Billing & Collect	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Marketing Director	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Mechanic	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Municipal Court Manager	E 008	\$ 69,594.48	\$ 88,732.96	\$ 107,871.44
Municipal Court Prosecutor	E 009	\$ 73,074.19	\$ 93,169.60	\$ 113,265.01
Municipal Court Prosecutor-PT	NE25	\$ 73,201.87	\$ 85,860.97	\$ 98,520.08

Recommended Title	Grade	Minimum	Midpoint	Maximum
Natural Resources Manager	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Nature Education Instructor	NE8	\$ 31,937.73	\$ 37,460.86	\$ 42,983.99
Office Assistant	NE8	\$ 31,937.73	\$ 37,460.86	\$ 42,983.99
Office Assistant, Senior	NE11	\$ 36,971.91	\$ 43,365.62	\$ 49,759.33
Park Maintenance Crew Leader	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Park Maintenance Worker	NE9	\$ 33,534.62	\$ 39,333.90	\$ 45,133.18
Park Naturalist	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Park Supervisor	NE19	\$ 54,624.36	\$ 64,070.78	\$ 73,517.20
Parks & Recreation Administrator	E 010	\$ 76,727.91	\$ 97,828.08	\$ 118,928.26
Payroll Coordinator	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Payroll Manager	E 008	\$ 69,594.48	\$ 88,732.96	\$ 107,871.44
PD-Police Cadet	NE15	\$ 44,393.58	\$ 52,711.19	\$ 60,482.78
Permit Tech	NE9	\$ 33,534.62	\$ 39,333.90	\$ 45,133.18
Permit Tech II	NE10	\$ 35,211.35	\$ 41,300.60	\$ 47,389.85
Planner I	E 001	\$ 49,459.49	\$ 63,060.86	\$ 76,662.21
Planner II	E 003	\$ 54,529.09	\$ 69,524.59	\$ 84,520.09
Planner, Senior	E 005	\$ 60,118.33	\$ 76,650.86	\$ 93,183.40
Planning Technician	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Plans Examiner	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Plans Expediter	NE11	\$ 36,971.91	\$ 43,365.62	\$ 49,759.33
Pm Mechanic	NE12	\$ 38,820.52	\$ 45,533.90	\$ 52,247.30
Police Records Clerk	NE10	\$ 35,211.35	\$ 41,300.60	\$ 47,389.85
Pre-Treatment Coordinator	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
Pre-Treatment Technician	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Process Control Supervisor	NE24	\$ 69,716.06	\$ 81,772.36	\$ 93,828.64
Project Coordinator	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
Project Manager	E 008	\$ 69,594.48	\$ 88,732.96	\$ 107,871.44
PT - Paramedic	FP	\$ 50,145.75	\$ 57,667.61	\$ 69,413.45
PT Accounts Payable Clerk	NE12	\$ 38,820.52	\$ 45,533.90	\$ 52,247.30
PT Customer Service Rep	NE9	\$ 33,534.62	\$ 39,333.90	\$ 45,133.18
PT Deputy Court Clerk	NE9	\$ 33,534.62	\$ 39,333.90	\$ 45,133.18
PT Fire Inspector/Investigator	NE22	\$ 63,234.53	\$ 74,169.93	\$ 85,105.35
PT-Office Assistant	NE8	\$ 31,937.73	\$ 37,460.86	\$ 42,983.99
PT-Office Assistant, Senior	NE11	\$ 36,971.91	\$ 43,365.62	\$ 49,759.33
PT-Quartermaster	NE15	\$ 44,393.58	\$ 52,711.19	\$ 60,482.78
PT-Records Clerk	NE10	\$ 35,211.35	\$ 41,300.60	\$ 47,389.85
Purchasing Officer	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Quartermaster	NE15	\$ 44,393.58	\$ 52,711.19	\$ 60,482.78
Records Analyst	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Records Manager	E 005	\$ 60,118.33	\$ 76,650.86	\$ 93,183.40
Recreation Athletics Manager	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.71
Recreation Attendant	NE4	\$ 26,275.25	\$ 30,819.15	\$ 35,363.03
Recreation Specialist	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Resource Development Coordinator	E 006	\$ 63,124.24	\$ 80,483.40	\$ 97,842.57
Risk & Safety Coordinator	E 003	\$ 54,529.09	\$ 69,524.59	\$ 84,520.09
Risk Manager	E 012	\$ 84,592.51	\$ 107,855.46	\$ 131,118.40
ROW Equipment Operator	NE12	\$ 38,820.52	\$ 45,533.90	\$ 52,247.30
Row Inspector	NE15	\$ 44,393.58	\$ 52,711.19	\$ 60,482.78



COP Pay Plan  
 All Positions  
 (excluding Civil Service)

Recommended Title	Grade	Minimum	Midpoint	Maximum
Sales Manager	E 003	\$ 54,529.09	\$ 69,524.59	\$ 84,520.09
Senior Accountant	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Senior Capital Analyst	E 008	\$ 69,594.48	\$ 88,732.96	\$ 107,871.44
Senior Center Coordinator	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Senior Construction Manager	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67
Senior Development Manager	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67
Senior HR Business Partner	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.71
Senior Project Manager	E 011	\$ 80,564.30	\$ 102,719.48	\$ 124,874.67
Shop Foreman	NE22	\$ 63,234.53	\$ 74,169.93	\$ 85,105.35
Sign Technician	NE9	\$ 33,534.62	\$ 39,333.90	\$ 45,133.18
Social Media Coordinator	NE15	\$ 44,393.58	\$ 52,711.19	\$ 60,482.78
Special Events & Development Manager	E 010	\$ 76,727.91	\$ 97,828.08	\$ 118,928.26
Special Events Coordinator	E 004	\$ 57,255.54	\$ 73,000.82	\$ 88,746.10
Sr Code Enforcement Officer	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
Sr. Training Officer	F4 (2080)	\$ 101,506.82	\$ 106,213.03	\$ 110,919.24
Staff Accountant	NE18	\$ 52,023.20	\$ 61,019.79	\$ 70,016.38
Stormwater Coordinator	NE20	\$ 57,355.56	\$ 67,274.31	\$ 77,193.06
Stormwater Inspector	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Summer Camp Coordinator	NE8	\$ 31,937.73	\$ 37,460.86	\$ 42,983.99
Summer Camp Counselor	NE4	\$ 26,275.25	\$ 30,819.15	\$ 35,363.03
Superintendent, Parks & Nat Reso	E 008	\$ 69,594.48	\$ 88,732.96	\$ 107,871.44
Superintendent, Public Works	E 008	\$ 69,594.48	\$ 88,732.96	\$ 107,871.44
Supervisor, Health & Env Serv	NE22	\$ 63,234.53	\$ 74,169.93	\$ 85,105.35
TCO-Basic-PT	NE13	\$ 40,761.54	\$ 47,810.60	\$ 54,859.66
TCO-Team Leader	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Telecommunications Operator	NE15	\$ 44,393.58	\$ 52,711.19	\$ 60,482.78
Traffic Signal Technician	NE15	\$ 44,393.58	\$ 52,711.19	\$ 60,482.78
Training & Development Coordinator	E 007	\$ 66,280.45	\$ 84,507.57	\$ 102,734.71
Treasury Manager	E 008	\$ 69,594.48	\$ 88,732.96	\$ 107,871.44
Treatment Plant Operator I	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Treatment Plant Operator II	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Treatment Plant Supervisor	NE20	\$ 57,355.56	\$ 67,274.31	\$ 77,193.06
Urban Forester	NE19	\$ 54,624.36	\$ 64,070.78	\$ 73,517.20
Utilities Electrician	NE17	\$ 49,545.90	\$ 58,114.09	\$ 66,682.27
Utilities Mechanic	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Utility Billing Specialist	NE11	\$ 36,971.91	\$ 43,365.62	\$ 49,759.33
Utility Field Serv Tech Lead	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Utility Field Service Tech	NE11	\$ 36,971.91	\$ 43,365.62	\$ 49,759.33
Utility Maint. Technician	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64
Utility Maint. Technician Sr.	NE16	\$ 47,186.58	\$ 55,346.75	\$ 63,506.92
Utility Maintenance Worker	NE11	\$ 36,971.91	\$ 43,365.62	\$ 49,759.33
Vice President- EDC	E 013	\$ 88,822.14	\$ 113,248.23	\$ 137,674.32
Videographer/Editor	NE19	\$ 54,624.36	\$ 64,070.78	\$ 73,517.20
Water B&C Assistant Manager	E 005	\$ 60,118.33	\$ 76,650.86	\$ 93,183.40
Water Safety Instructor	NE6	\$ 28,968.46	\$ 33,978.11	\$ 38,987.74
Youth Development Coordinator	NE14	\$ 42,799.62	\$ 50,201.13	\$ 57,602.64

**To:** Trent Epperson, City Manager  
**From:** Rachel Wynslow, Budget Officer  
**CC:** Senior Staff  
**Date:** July 17, 2023  
**Re:** FY24 Fee Updates

The purpose of this memorandum is to provide background on the proposed fee updates for Fiscal Year 2024.

Below are highlights of the fee updates proposed for FY24.

Description	Justification	Old Fee	New Fee	Department
Solid Waste & Recycling Services	These fees apply to the monthly cost for both trash and recycling; below includes other specific fees.			PW
	FWS Residential Garbage Fee	\$19.25	\$20.77	PW
	95-Gallon Replacement Cart (trash or recycling)	\$57.97	\$62.55	PW
	Additional 95-Gallon Trash Cart	\$11.23 per Month	\$12.11 per Month	PW
	Additional 95-Gallon Recycling Cart	\$7.58 per Month	\$8.18 per Month	PW
	Unusual residential Garbage Accumulation Service	\$236.36 per Hour	\$255.03 per Hour	PW
	Disposal Fee – Unusual Residential Garbage Accumulation	\$13.70 per Yard	\$14.78 per Yard	PW

# 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
Hot Work	\$ 75.00
Spray Booth	\$ 75.00

### Re-inspection Fees

1 <sup>st</sup> Re-inspection	\$ 75.00
2 <sup>nd</sup> Re-inspection	\$ 75.00
3 <sup>rd</sup> 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)

<u>Child Daycare Facility</u>	<u>\$0.00</u>
<u>Combustible High Pile Storage</u>	<u>\$0.00</u>
<u>Commercial Cooking inspection</u>	<u>\$0.00</u>

## 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 annually	\$100.00

### Alarm Permit:

- Residential
- Commercial

Rates provided in  
Ordinance No 569-3



False Alarm Fee:

Police Department (per occurrence after 5 per yr.)

Fire Department (per occurrence after 5 per yr.)

Rates provided in  
Ordinance No 569-3

**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	\$ 50.00
“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
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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	\$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*	\$ 50.00

\*For ten (10) days, up to 2,000 gallons and connection fee, for Residential Landlords/Property Managers

Water and Sewer Rates-Residential and Commercial

<i>Base (Single Unit by Meter Size)</i>	<i>Water</i>	<i>Sewer</i>
5/8"	<u>\$21.3618.74</u>	<u>\$30.7927.01</u>
3/4"	<u>\$32.0628.12</u>	<u>\$46.1840.51</u>
1"	<u>\$53.4246.86</u>	<u>\$76.9667.51</u>
1 1/2"	<u>\$106.8593.73</u>	<u>\$153.93135.03</u>
2"	<u>\$170.94149.95</u>	<u>\$246.29216.04</u>
3"	<u>\$320.52281.16</u>	<u>\$461.79405.08</u>
4"	<u>\$534.20468.60</u>	<u>\$769.65675.13</u>

6"	\$ <u>1068.39937.18</u>	\$ <u>1539.271350.24</u>
8"	\$ <u>1709.421499.49</u>	\$ <u>2462.842160.39</u>
10"	\$ <u>2457.302155.53</u>	\$ <u>3540.353105.57</u>
Multi-Unit (per unit)	\$ <u>21.3618.74</u>	\$ <u>30.7927.01</u>
<i>Residential Water Volumetric</i>	<u>Per 1,000 Gallons</u>	
0 - 2,000 gallons	In base	
2,001 - 6,000 gallons	\$ <u>5.494.82</u>	
6,001 – <del>157</del> ,000 gallons	\$ <u>6.896.04</u>	
<del>157</del> ,001 – <del>258</del> ,000 gallons	\$ <u>8.287.26</u>	
<del>258</del> ,001+ gallons	\$ <u>11.029.67</u>	
<i>Residential Sewer Volumetric</i>		<u>Per 1,000 Gallons</u>
0-2, <del>20090</del> gallons		In base
2, <del>2091</del> + gallons		\$ <u>6.775.94</u>
<i>Commercial/Multi-Unit Volumetric</i>	<u>Per 1,000 Gallons</u>	<u>Per 1,000 Gallons</u>
0 - 2,000 gallons	In base	In base
2,001+ gallons	\$ <u>6.896.04</u>	\$ <u>6.775.94</u>
<i>Irrigation Volumetric</i>	<u>Per 1,000 Gallons</u>	
0 - 2,000 gallons	In base	
2,001+ gallons	\$ <u>8.287.26</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.

Residential water/sewer rates for existing/new customers

If a larger (1" or 2") domestic water meter is required for a residential home to maintain water pressure due to the location of the home from the water main, the request submitted by the developer/resident will be assessed by Engineering to evaluate the distance, friction loss, and water pressure. The distance between the home and the water main shall be a minimum of 100' for consideration. The use of a 5/8" water meter size for determining the rate for water/wastewater impact fee/base fee and a monthly fee for a single-family residential home will be approved by Engineering if found applicable.

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	<del>\$20.77</del> <del>19.25</del>
95-Gallon Replacement Cart (trash or recycling)	<del>\$62.55</del> <del>57.97</del>
Additional 95-Gallon Trash Cart Month	<del>\$12.11</del> <del>11.23</del> per
Additional 95-Gallon Recycling Cart Month	<del>\$8.18</del> <del>7.58</del> per
Unusual residential Garbage Accumulation Service per Hour	<del>\$255.03</del> <del>236.36</del>
Disposal Fee – Unusual Residential Garbage Accumulation Yard	<del>\$14.78</del> <del>13.70</del> per

**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 <sup>nd</sup> 3/4 meter*	\$800.00 +
*Added cost if needed	
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	\$ 75.00
(Includes prep & install of 10' x 10' area of sod)	
Restoration – Sidewalk & Sod	\$ 285.00
(Includes prep & install of 4' wide x 6' long sidewalk and 10' x 10' area of sod)	
Traffic Control	\$ 225.00
(Rental cost of 3 water filled barriers or rental of 2 static message boards for 1 month)	
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 months
Assistant working under primary	\$ 5.00/mo. per assistant
Surety Bond (required)	\$1,000.00

**ANIMAL SERVICES**

1 <sup>st</sup> impound	\$ 30.00
2 <sup>nd</sup> impound	\$ 40.00
3 <sup>rd</sup> impound	\$ 50.00
Adoption unaltered	\$ 35.00
Adoption altered with Rabies	\$ 90.00
Adoption altered w/out Rabies	\$ 75.00
Livestock impound per head	\$125.00
2 <sup>nd</sup> impound	\$150.00
3 <sup>rd</sup> impound	\$200.00
Quarantine impound	\$ 60.00
Daily board domestic	\$ 10.00 per day
Daily board livestock	\$ 30.00 per day
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	\$375.00
Euthanasia on demand	\$ 60.00
Surrender of owned pet	\$ 50.00
Cat carrier	\$ 5.00
Micro-chip implant includes pet registration	\$ 20.00

## PARKS & RECREATION - Programs, Leagues, and Events

### Program Fees

Resident Fee

Program cost less 20% discount

Non-Resident Fee

Program Cost

\*League and Events: Flat rate schedule; no resident discounts apply.

### Park & Pavilion Rentals – Rates & Deposits

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

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

Park & Pavilion Rental - Administrative Fees:

Administrative Fee for Rental Cancellation: \$ 25



**Park & Pavilion Rental – Special Events Fees**

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

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**

**West Pearland Community Center Rentable Spaces**

<b>Facility</b>	<b>Deposit</b>	<b>Non-Profit</b>	<b>Resident</b>	<b>Non-Resident</b>
Meeting Room	\$140	\$15/hour	\$60/hour	\$70/hour
Banquet Hall	\$140	\$60/hour	\$85/hour	\$95/hour

**West Pearland Community Center Administrative Fees**

Administrative Fee for Rental Cancellation	\$25
Indoor Facility Rental Cleaning	\$180
Porter Fee for events over \$75 in attendance	\$17.25 per hour, each

**Knapp Activity Center**

Facility Membership

Resident	\$25/year
Non-Resident	\$50/year

Administrative Fees

Transportation: City wide Trip	\$2/roundtrip
Trip	\$5/roundtrip

**Delores Fenwick Nature Center**

<b>Category</b>	<b>Non-Profit</b>	<b>Organization</b>
Field Trip	\$8/guest	\$8/guest
Classroom Rental	\$25/hour	\$50/hour

**Administrative Fees**

Administrative Fee for Rental Cancellation	\$25
Indoor Facility Rental Cleaning Fee	\$180

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

**Pearland Recreation Center and Natatorium**

Initiation Fee (for all) \$32

**Facility Membership Fees**

**Annual Membership with Contract**

<b>Category</b>	<b>Resident</b>	<b>Non-Resident</b>
Adult	\$330	\$495
Additional Person	\$165	\$247.50
Active Adult	\$231	\$346.50
Additional Active Adult	\$110	\$165
Household	\$660	\$990
Student	\$231	\$346.50
Pearland & Alvin ISD Staff	\$280	\$280
Military	\$280	\$280

**Natatorium Only**

Individual	\$220	\$330
Household	\$440	\$660

**Monthly Membership without Contract**

Adult	\$32.20	\$52.80
Additional Person	\$17.60	\$26.50
Active Adult	\$24.20	\$36.50
Additional Active Adult	\$12.10	\$18.70
Household	\$69.30	\$104.50
Student	\$24.20	\$36.50
Pearland & Alvin ISD Staff	\$29	\$29
Military	\$29	\$29

Natatorium Only – Monthly without Contract

Category	Resident	Non-Resident
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 childcare, and 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

Child Care \$ 5

**Definitions:**

Individual: 12-59 years old

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

Pearland & Alvin ISD Staff: Any current employee of Alvin or

Pearland Independent School District must provide proof of employment annually.

Military: Any active-duty service members or veterans.

Must provide proof of service annually.

1. A Veteran Health Identification Card (VHIC), or
2. A Department of Defense (DoD) Identification Card— either a Common Access Card (CAC) or Uniformed Services ID Card, or.
3. A state-issued driver' s license or ID with a Veterans designation.

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**

<b>Facility Space</b>	<b>Deposit</b>	<b>Non-Profit</b>	<b>Member</b>	<b>Resident Non-Member</b>	<b>Non-Resident Non-Member</b>
Entire Facility	25% of rental cost	\$225/hour	\$450/hour	\$675/hour	\$900/hour

**One Full Court \*Day = 12 hours**

<b>Facility Space</b>	<b>Deposit</b>	<b>Non-Profit</b>	<b>Member</b>	<b>Resident Non-Member</b>	<b>Non-Resident Non-Member</b>
Hourly	\$140, or up to 25% of rental cost	\$40/hour	\$80/hour	\$120/hour	\$160/hour
Daily	\$140, or up to 25% of rental cost	\$400/day*	\$800/day*	\$1,200/day*	\$1,600/day*

**Entire Gym \*Day = 12 hours**

<b>Facility Space</b>	<b>Deposit</b>	<b>Non-Profit</b>	<b>Member</b>	<b>Resident Non-Member</b>	<b>Non-Resident Non-Member</b>
Hourly	\$140, or up to 25% of rental cost	\$80/hour	\$160/hour	\$240/hour	\$320/hour
Daily	\$140, or up to 25% of rental cost	\$800/day*	\$1,600/day*	\$2,400/day*	\$3,200/day*
One Multipurpose/Activity Room	\$140, or up to 25% of rental cost	\$33/hour	\$65/hour	\$98/hour	\$130/hour
Entire Multipurpose/Activity Room	\$140, or up to 25% of rental cost	\$65/hour	\$130/hour	\$195/hour	\$260/hour
Zone Meeting Room – Meetings Only, unless rented in a Party Package	\$140, or up to 25% of rental cost	\$15/hour	\$30/hour	\$30/hour	\$30/hour

## Natatorium

Facility Space	Deposit	Non-Profit	Member	Resident Non-Member	Non-Resident Non-Member
Entire Natatorium (4-hour minimum)	25%	\$100/hour	n/a	\$150/hour	\$200/hour
Meet Room (3-hour minimum)	25%	\$20/hour	\$30/hour	\$45/hour	\$60/hour
Patio (3-hour minimum)	25%	\$20/hour	\$30/hour	\$45/hour	\$60/hour
Activity Pool (5-hour Minimum)	25%	\$30/hour	\$40/hour	\$60/hour	\$80/hour

## 1-Time Events

Facility Space	Deposit	Non-Profit	Member	Resident Non-Member	Non-Resident Non-Member
50 Meter Pool (4-hour minimum)	25%	\$55/hour	n/a	\$75/hour	\$110/hour
25 Yard Cross (4-hour minimum)	25%	\$25/hour	n/a	\$35/hour	\$50/hour
25 Meter Course (4-hour minimum)	25%	\$30/hour	n/a	\$45/hour	\$60/hour
Diving Well (4-hour minimum)	25%	\$25/hour	n/a	\$35/hour	\$50/hour
1 Tank Water Polo (4-hour minimum)	25%	\$25/hour	n/a	\$35/hour	\$50/hour
2 – 3 Tank Water Polo (4-hour minimum)	25%	\$55/hour	n/a	\$75/hour	\$110/hour

## Long Term Rentals – Charges per Lane

Facility Space	Deposit	Non-Profit	Member	Resident Non-Member	Non-Resident Non-Member
Activity Pool	25%	\$4/hour	n/a	\$6/hour	\$8/hour
50 Meter Pool	25%	\$7/hour	n/a	\$10/hour	\$14/hour
25 Yard Cross Course	25%	\$2.50/hour	n/a	\$3.50/hour	\$5/hour
25 Meter Course	25%	\$3.75/hour	n/a	\$4.50/hour	\$6/hour
Diving Well	25%	\$25/hour	n/a	\$35/hour	\$50/hour
1 Tank Water Polo	25%	\$25/hour	n/a	\$35/hour	\$50/hour
2 – 3 Tank Water Polo	25%	\$56/hour	n/a	\$80/hour	\$112/hour

**Party Packages Rates – 2 Hour Party Packages**

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

**Administrative Fees**

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

**Recreation Center & Natatorium Rental Staffing**

<b>Number of Participants</b>	<b>Custodial Staff</b>	<b>Natatorium Event Staff</b>	<b>Additional Lifeguards/Staff Supervision – After Hours</b>
< 75	n/a	50 per day	\$15 per Lifeguard or Facility Attendant
75 – 200	1 porter @ \$17.25/hour	50 per day	\$15 per Lifeguard or Facility Attendant
201 - 500	1 – 2 porters @ \$17.25/hour each	100 per day	\$15 per Lifeguard or Facility Attendant
501 – 1000	2 porters @ \$17.25/hour each	\$150 + additional fees listed below*	\$15 per Lifeguard or Facility Attendant
>1000	2 – 3 porters @ \$17.25/hour each	\$200 + additional fees listed below*	\$15 per Lifeguard or Facility Attendant

\*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

### Recognized Sports Association

Deposit	Player Fee	Competitive Play Fee	Utility Fee
\$500/season	\$10/Resident Per Session	\$20/Resident Per Session	\$150/month
\$500/season	\$20/Non-Resident Per Session	\$30/Non-Resident Per Session	\$150/month

### Field Usage – Practices

Field Type	Resident	Non-Resident	Additional Cost
Games – Grass	\$15/hour	\$25/hour	Plus \$10/hour for lights
Games – Turf	\$30/hour	\$50/hour	Plus \$10/hour for lights

### Field Usage – Games

Field Type	Resident	Non-Resident	Additional Cost
Games – Grass	\$20/hour	\$30/hour	Plus \$10/hour for lights
Games – Turf	\$40/hour	\$60/hour	Plus \$10/hour for lights

### Tournaments

Field Level Type	Hourly	Per Day	Additional Cost
Field Level 1	\$25/hour	\$200/field	Plus \$10/hour for lights
Field Level 2	\$20/hour	\$150/field	Plus \$10/hour for lights

Lights are non-negotiable and in on-hour increments. Tournament director must turn in tournament schedule one week prior to the tournament start date.

### **Light Schedule**

Daylight Savings – Lights are turned on at 5:00 PM

Non-Daylight Savings – Lights are turned on at 7:00 PM

### **Other Fees**

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

## 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



# 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
Hot Work	\$ 75.00
Spray Booth	\$ 75.00
Child Daycare Facility	\$100.00
Combustible High Pile Storage	\$150.00
Commercial Cooking inspection	\$150.00

### Re-inspection Fees

1 <sup>st</sup> Re-inspection	\$ 75.00
2 <sup>nd</sup> 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 annually	 \$100.00

### Alarm Permit:

- Residential
- Commercial

Rates provided in  
Ordinance No 569-3

False Alarm Fee:

Police Department (per occurrence after 5 per yr.)

Fire Department (per occurrence after 5 per yr.)

Rates provided in  
Ordinance No 569-3

**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	\$ 50.00
“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	\$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*	\$ 50.00

\*For ten (10) days, up to 2,000 gallons and connection fee, for Residential Landlords/Property Managers

Water and Sewer Rates-Residential and Commercial

<i>Base (Single Unit by Meter Size)</i>	<i>Water</i>	<i>Sewer</i>
5/8"	\$21.36	\$30.79
3/4"	\$32.06	\$46.18
1"	\$53.42	\$76.96
1 1/2"	\$106.85	\$153.93
2"	\$170.94	\$246.29
3"	\$320.52	\$461.79
4"	\$534.20	\$769.65

6"	\$1068.39	\$1539.27
8"	\$1709.42	\$2462.84
10"	\$2457.30	\$3540.35
Multi-Unit (per unit)	\$21.36	\$30.79
<i>Residential Water Volumetric</i>	Per 1,000 Gallons	
0 - 2,000 gallons	In base	
2,001 - 6,000 gallons	\$5.49	
6,001 – 15,000 gallons	\$6.89	
15,001 – 25,000 gallons	\$8.28	
25,001+ gallons	\$11.02	
<i>Residential Sewer Volumetric</i>		Per 1,000 Gallons
0-2,200 gallons		In base
2,200+ gallons		\$6.77
<i>Commercial/Multi-Unit Volumetric</i>	Per 1,000 Gallons	Per 1,000 Gallons
0 - 2,000 gallons	In base	In base
2,001+ gallons	\$6.89	\$6.77
<i>Irrigation Volumetric</i>	Per 1,000 Gallons	
0 - 2,000 gallons	In base	
2,001+ gallons	\$8.28	

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.

Residential water/sewer rates for existing/new customers

If a larger (1" or 2") domestic water meter is required for a residential home to maintain water pressure due to the location of the home from the water main, the request submitted by the developer/resident will be assessed by Engineering to evaluate the distance, friction loss, and water pressure. The distance between the home and the water main shall be a minimum of 100' for consideration. The use of a 5/8" water meter size for determining the rate for water/wastewater impact fee/base fee and a monthly fee for a single-family residential home will be approved by Engineering if found applicable.

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	\$20.77
95-Gallon Replacement Cart (trash or recycling)	\$62.55
Additional 95-Gallon Trash Cart	\$12.11 per Month
Additional 95-Gallon Recycling Cart	\$8.18 per Month
Unusual residential Garbage Accumulation Service	\$255.03 per Hour
Disposal Fee – Unusual Residential Garbage Accumulation	\$14.78 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 ¾” Short Tap	\$1,300
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5/8" and 3/4" Long Tap	\$1,700
3/4" U-branch Assy w/2 <sup>nd</sup> 3/4 meter*	\$800.00 +
*Added cost if needed	
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 months
Assistant working under primary	\$ 5.00/mo. per assistant
Surety Bond (required)	\$1,000.00

**ANIMAL SERVICES**

1 <sup>st</sup> impound	\$ 30.00
2 <sup>nd</sup> impound	\$ 40.00
3 <sup>rd</sup> impound	\$ 50.00
Adoption unaltered	\$ 35.00
Adoption altered with Rabies	\$ 90.00
Adoption altered w/out Rabies	\$ 75.00
Livestock impound per head	\$125.00
2 <sup>nd</sup> impound	\$150.00
3 <sup>rd</sup> impound	\$200.00
Quarantine impound	\$ 60.00
Daily board domestic	\$ 10.00 per day
Daily board livestock	\$ 30.00 per day
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	\$375.00
Euthanasia on demand	\$ 60.00
Surrender of owned pet	\$ 50.00
Cat carrier	\$ 5.00
Micro-chip implant includes pet registration	\$ 20.00

## PARKS & RECREATION - Programs, Leagues, and Events

### Program Fees

Resident Fee

Program cost less 20% discount

Non-Resident Fee

Program Cost

\*League and Events: Flat rate schedule; no resident discounts apply.

### Park & Pavilion Rentals – Rates & Deposits

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

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

Park & Pavilion Rental - Administrative Fees:

Administrative Fee for Rental Cancellation: \$ 25



**Park & Pavilion Rental – Special Events Fees**

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

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**

**West Pearland Community Center Rentable Spaces**

<b>Facility</b>	<b>Deposit</b>	<b>Non-Profit</b>	<b>Resident</b>	<b>Non-Resident</b>
Meeting Room	\$140	\$15/hour	\$60/hour	\$70/hour
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**West Pearland Community Center Administrative Fees**

Administrative Fee for Rental Cancellation	\$25
Indoor Facility Rental Cleaning	\$180
Porter Fee for events over \$75 in attendance	\$17.25 per hour, each

**Knapp Activity Center**

Facility Membership

Resident	\$25/year
Non-Resident	\$50/year

Administrative Fees

Transportation: City wide Trip	\$2/roundtrip
Trip	\$5/roundtrip

**Delores Fenwick Nature Center**

<b>Category</b>	<b>Non-Profit</b>	<b>Organization</b>
Field Trip	\$8/guest	\$8/guest
Classroom Rental	\$25/hour	\$50/hour

**Administrative Fees**

Administrative Fee for Rental Cancellation	\$25
Indoor Facility Rental Cleaning Fee	\$180

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

**Pearland Recreation Center and Natatorium**

Initiation Fee (for all) \$32

**Facility Membership Fees**

**Annual Membership with Contract**

<b>Category</b>	<b>Resident</b>	<b>Non-Resident</b>
Adult	\$330	\$495
Additional Person	\$165	\$247.50
Active Adult	\$231	\$346.50
Additional Active Adult	\$110	\$165
Household	\$660	\$990
Student	\$231	\$346.50
Pearland & Alvin ISD Staff	\$280	\$280
Military	\$280	\$280

**Natatorium Only**

Individual	\$220	\$330
Household	\$440	\$660

**Monthly Membership without Contract**

Adult	\$32.20	\$52.80
Additional Person	\$17.60	\$26.50
Active Adult	\$24.20	\$36.50
Additional Active Adult	\$12.10	\$18.70
Household	\$69.30	\$104.50
Student	\$24.20	\$36.50
Pearland & Alvin ISD Staff	\$29	\$29
Military	\$29	\$29

Natatorium Only – Monthly without Contract

Category	Resident	Non-Resident
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 childcare, and 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

Child Care \$ 5

**Definitions:**

Individual: 12-59 years old

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

Pearland & Alvin ISD Staff: Any current employee of Alvin or

Pearland Independent School District must provide proof of employment annually.

Military: Any active-duty service members or veterans.

Must provide proof of service annually.

1. A Veteran Health Identification Card (VHIC), or
2. A Department of Defense (DoD) Identification Card— either a Common Access Card (CAC) or Uniformed Services ID Card, or.
3. A state-issued driver's license or ID with a Veterans designation.

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**

<b>Facility Space</b>	<b>Deposit</b>	<b>Non-Profit</b>	<b>Member</b>	<b>Resident Non-Member</b>	<b>Non-Resident Non-Member</b>
Entire Facility	25% of rental cost	\$225/hour	\$450/hour	\$675/hour	\$900/hour

**One Full Court \*Day = 12 hours**

<b>Facility Space</b>	<b>Deposit</b>	<b>Non-Profit</b>	<b>Member</b>	<b>Resident Non-Member</b>	<b>Non-Resident Non-Member</b>
Hourly	\$140, or up to 25% of rental cost	\$40/hour	\$80/hour	\$120/hour	\$160/hour
Daily	\$140, or up to 25% of rental cost	\$400/day*	\$800/day*	\$1,200/day*	\$1,600/day*

**Entire Gym \*Day = 12 hours**

<b>Facility Space</b>	<b>Deposit</b>	<b>Non-Profit</b>	<b>Member</b>	<b>Resident Non-Member</b>	<b>Non-Resident Non-Member</b>
Hourly	\$140, or up to 25% of rental cost	\$80/hour	\$160/hour	\$240/hour	\$320/hour
Daily	\$140, or up to 25% of rental cost	\$800/day*	\$1,600/day*	\$2,400/day*	\$3,200/day*
One Multipurpose/Activity Room	\$140, or up to 25% of rental cost	\$33/hour	\$65/hour	\$98/hour	\$130/hour
Entire Multipurpose/Activity Room	\$140, or up to 25% of rental cost	\$65/hour	\$130/hour	\$195/hour	\$260/hour
Zone Meeting Room – Meetings Only, unless rented in a Party Package	\$140, or up to 25% of rental cost	\$15/hour	\$30/hour	\$30/hour	\$30/hour

## Natatorium

Facility Space	Deposit	Non-Profit	Member	Resident Non-Member	Non-Resident Non-Member
Entire Natatorium (4-hour minimum)	25%	\$100/hour	n/a	\$150/hour	\$200/hour
Meet Room (3-hour minimum)	25%	\$20/hour	\$30/hour	\$45/hour	\$60/hour
Patio (3-hour minimum)	25%	\$20/hour	\$30/hour	\$45/hour	\$60/hour
Activity Pool (5-hour Minimum)	25%	\$30/hour	\$40/hour	\$60/hour	\$80/hour

## 1-Time Events

Facility Space	Deposit	Non-Profit	Member	Resident Non-Member	Non-Resident Non-Member
50 Meter Pool (4-hour minimum)	25%	\$55/hour	n/a	\$75/hour	\$110/hour
25 Yard Cross (4-hour minimum)	25%	\$25/hour	n/a	\$35/hour	\$50/hour
25 Meter Course (4-hour minimum)	25%	\$30/hour	n/a	\$45/hour	\$60/hour
Diving Well (4-hour minimum)	25%	\$25/hour	n/a	\$35/hour	\$50/hour
1 Tank Water Polo (4-hour minimum)	25%	\$25/hour	n/a	\$35/hour	\$50/hour
2 – 3 Tank Water Polo (4-hour minimum)	25%	\$55/hour	n/a	\$75/hour	\$110/hour

## Long Term Rentals – Charges per Lane

Facility Space	Deposit	Non-Profit	Member	Resident Non-Member	Non-Resident Non-Member
Activity Pool	25%	\$4/hour	n/a	\$6/hour	\$8/hour
50 Meter Pool	25%	\$7/hour	n/a	\$10/hour	\$14/hour
25 Yard Cross Course	25%	\$2.50/hour	n/a	\$3.50/hour	\$5/hour
25 Meter Course	25%	\$3.75/hour	n/a	\$4.50/hour	\$6/hour
Diving Well	25%	\$25/hour	n/a	\$35/hour	\$50/hour
1 Tank Water Polo	25%	\$25/hour	n/a	\$35/hour	\$50/hour
2 – 3 Tank Water Polo	25%	\$56/hour	n/a	\$80/hour	\$112/hour

**Party Packages Rates – 2 Hour Party Packages**

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

**Administrative Fees**

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

**Recreation Center & Natatorium Rental Staffing**

<b>Number of Participants</b>	<b>Custodial Staff</b>	<b>Natatorium Event Staff</b>	<b>Additional Lifeguards/Staff Supervision – After Hours</b>
< 75	n/a	50 per day	\$15 per Lifeguard or Facility Attendant
75 – 200	1 porter @ \$17.25/hour	50 per day	\$15 per Lifeguard or Facility Attendant
201 - 500	1 – 2 porters @ \$17.25/hour each	100 per day	\$15 per Lifeguard or Facility Attendant
501 – 1000	2 porters @ \$17.25/hour each	\$150 + additional fees listed below*	\$15 per Lifeguard or Facility Attendant
>1000	2 – 3 porters @ \$17.25/hour each	\$200 + additional fees listed below*	\$15 per Lifeguard or Facility Attendant

\*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

### Recognized Sports Association

Deposit	Player Fee	Competitive Play Fee	Utility Fee
\$500/season	\$10/Resident Per Session	\$20/Resident Per Session	\$150/month
\$500/season	\$20/Non-Resident Per Session	\$30/Non-Resident Per Session	\$150/month

### Field Usage – Practices

Field Type	Resident	Non-Resident	Additional Cost
Games – Grass	\$15/hour	\$25/hour	Plus \$10/hour for lights
Games – Turf	\$30/hour	\$50/hour	Plus \$10/hour for lights

### Field Usage – Games

Field Type	Resident	Non-Resident	Additional Cost
Games – Grass	\$20/hour	\$30/hour	Plus \$10/hour for lights
Games – Turf	\$40/hour	\$60/hour	Plus \$10/hour for lights

### Tournaments

Field Level Type	Hourly	Per Day	Additional Cost
Field Level 1	\$25/hour	\$200/field	Plus \$10/hour for lights
Field Level 2	\$20/hour	\$150/field	Plus \$10/hour for lights

Lights are non-negotiable and in on-hour increments. Tournament director must turn in tournament schedule one week prior to the tournament start date.

### Light Schedule

Daylight Savings – Lights are turned on at 5:00 PM

Non-Daylight Savings – Lights are turned on at 7:00 PM

### Other Fees

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

## 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



# City of Pearland

## Development Fee Schedule

Effective October 1, 2023

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### Exhibit A – Planning Fee Schedule

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- V. Zoning Verification Letter

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- I. Water & Sewer Impact Fees
- II. Water & Sewer Pro-Rata Fees
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### Exhibit C – Construction Permit Fee Schedule

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- II. Electrical Permit Fees
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- 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  $\$136,000/151 \text{ DUs} = \$900 \text{ per DU}$
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

$\$100.82 \times 2.80 \text{ PPH} = \$292.378 \text{ per DU}$

$\$100.82 \times 2.13 = \$214.75 \text{ per DU}$

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 <sup>nd</sup>	\$200.00
E. Fire Special Inspection	\$200.00
F. Returned Check Fee	\$25.00