



**CITY COUNCIL AGENDA**  
**CITY OF PEARLAND**  
**SPECIAL MEETING With DOCKETED PUBLIC HEARING**

MONDAY, SEPTEMBER 8, 2014, 6:30 P.M.  
COUNCIL CHAMBERS | PEARLAND CITY HALL | 3519 LIBERTY DRIVE  
281.652.1600

- I. **Call to Order**
- II. **Purpose of Hearing** – Public comment and testimony regarding the proposed 2014 Tax Rate for the 2014–2015 Budget.
  - I. **Staff Review** – Proposed 2014 Tax Rate for the 2014 – 2015 Budget.
  - II. **Citizen Comments**
  - III. **Council/Staff discussion**
  - IV. **Adjournment**
- III. **NEW BUSINESS:**
  1. **Council Input and Discussion:** Regarding the proposed Budget for Fiscal Year 2015, and Multi-Year Financial Plan and 5 Year Capital Improvement Program.

**OTHER BUSINESS:** None

**IV. ADJOURNMENT**

This site is accessible to disabled individuals. For special assistance, please call Young Lorfing at 281-652-1840 prior to the meeting so that appropriate arrangements can be made.

# Public Hearing Agenda

**Purpose of Hearing** – Public comment and testimony regarding the proposed 2014 Tax Rate for the 2014–2015 Budget.

**AGENDA REQUEST  
BUSINESS OF THE CITY COUNCIL  
CITY OF PEARLAND, TEXAS**

<b>AGENDA OF: 9/08/2014</b>	<b>ITEM NO.:</b> Public Hearing
<b>DATE SUBMITTED: 8/29/2014</b>	<b>DEPARTMENT OF ORIGIN:</b> Finance
<b>PREPARED BY: Claire Bogard</b>	<b>PRESENTOR:</b> Claire Bogard
<b>REVIEWED BY: Jon R. Branson</b>	<b>REVIEW DATE:</b> September 3, 2014
<b>SUBJECT: Public Hearing #2 on the Proposed 2014 Tax Rate for the 2014-2015 Budget</b>	
<b>EXHIBITS: PowerPoint Presentation</b>	
<b>EXPENDITURE REQUIRED: N/A</b>	<b>AMOUNT BUDGETED: N/A</b>
<b>AMOUNT AVAILABLE: N/A</b>	<b>PROJECT NO.: N/A</b>
<b>ACCOUNT NO.: N/A</b>	
<b>ADDITIONAL APPROPRIATION REQUIRED: N/A</b>	
<b>ACCOUNT NO.: N/A</b>	
<b>PROJECT NO.: N/A</b>	
<b>To be completed by Department:</b>	
<input checked="" type="checkbox"/> <b>Finance</b>	<input type="checkbox"/> <b>Legal</b> <input type="checkbox"/> <b>Ordinance</b> <input type="checkbox"/> <b>Resolution</b>

**EXECUTIVE SUMMARY**

**BACKGROUND**

Pursuant to truth-in-taxation laws, taxing unit's must hold two public hearings and provide for a publication stating the dates, time and place of the public hearing before adopting a tax rate that exceeds the rollback rate or the effective tax rate, whichever is lower. The proposed City tax rate for the tax year 2014 is \$0.7121 per \$100 valuation, as voted on August 13, 2014, exceeds the effective tax rate of \$0.71215, yielding a 5.62% increase over the effective rate. As such, the City of Pearland is required to hold two public hearings. The notice was placed in the city newspaper of record as well as placed on the City website and municipal channel. The effective tax rate is the tax rate that would be needed to generate the same amount of revenues in the preceding year on the same properties.

This public hearing is the second and final after the first hearing that was held on September 2, 2014. The first reading of the ordinance is scheduled for September 22, with the second and final reading scheduled for September 29, 2014.

**POLICY CONSIDERATION**

Property Tax Code; the Truth-in-Taxation process.

**FINANCIAL INFORMATION**

The tax rate is split into two components: operating and debt service. The proposed operating tax rate is \$0.2221, an increase of .0070 from the current year, and the proposed debt service tax rates is \$0.4900, the same as the current tax rate.

The proposed tax rate of \$0.7121 is .0070 cents higher than the current tax rate of \$0.7051.

**RECOMMENDED ACTION**

Conduct Public Hearing #2 on the proposed 2014 tax rate.



# CITY OF PEARLAND

Public Hearing #2 on 2014 Tax Rate for  
Fiscal Year 2014-2015  
September 8, 2014

A young green seedling with three leaves and a thin stem is growing out of a mound of dark, rich soil. The roots are visible, spreading out in the soil. The background is a light, hazy sky.

Planting  
Seeds for  
the Future

# Property Valuation and Tax Rate

Updated:  
Property Tax Rate  
New Value Information  
Average Residential Values



# PROPERTY VALUES

FY2014 (Tax Year 2013) Budgeted Roll	\$7,045,219,500
FY2014 (Tax Year 2013) Adjusted Roll	\$7,002,766,044
FY2015 (Tax Year 2014) Roll	\$7,600,947,459
Increase from Adjusted Roll	8.5%

	<u>TY 2013</u>	<u>TY 2014</u>	<u>% Inc.</u>
Brazoria	\$6,336,973,174	\$6,798,542,076	7.3%
Harris	\$474,703,268	\$542,532,146	14.3%
Fort Bend	\$191,089,602	\$259,873,237	36.0%
City	\$5,455,948,418	\$5,846,313,791	7.2%
TIRZ	\$1,546,817,626	\$1,754,633,668	13.4%
Total	\$7,002,766,044	\$7,600,947,459	8.5%

Increase of \$49,683,730 in TIRZ, reduction in City Value

# PROPERTY VALUES

Increase in Value	\$598,181,415	8.5%
New Value – Brazoria Co.	\$170,255,235	28%
New Value – Fort Bend Co.	\$46,624,697	8%
New Value – Harris Co.	\$41,626,637	7%
<b>Total New Value</b>	<b>\$258,506,569</b>	<b>43%</b>

Brazoria County - \$111.182 Commercial; \$59.073 Residential  
Fort Bend County – All Residential



# Average Residential Taxable Value

	<u>Fort Bend</u>	<u>Brazoria</u>
FY 2014	234,935	173,409
FY 2015	245,967	182,692
% Change	4.70%	5.35%

Based on Category A1-Residential Single Family  
Harris County not available, includes New Construction

Homesteaded homes for Brazoria County increased by 146.  
Fort Bend County saw an increase of 147 homesteaded homes.

# Proposed Rate & Allocation

	Previous 2013	Current 2014	Proposed 2015	Change
O&M	.2151	.2151	<b>.2221</b>	<b>.0070</b>
Debt	.4900	.4900	<b>.4900</b>	<b>.0000</b>
Total	.7051	.7051	<b>.7121</b>	<b>.0070</b>
Effective Tax Rate	.67328	.71610	<b>.67423</b>	
Rollback Rate	.71830	.72595	<b>.71215</b>	

Tax Rate needed to cover debt service requirements and obligations, and operations for public safety, parks, public works, community development and general government

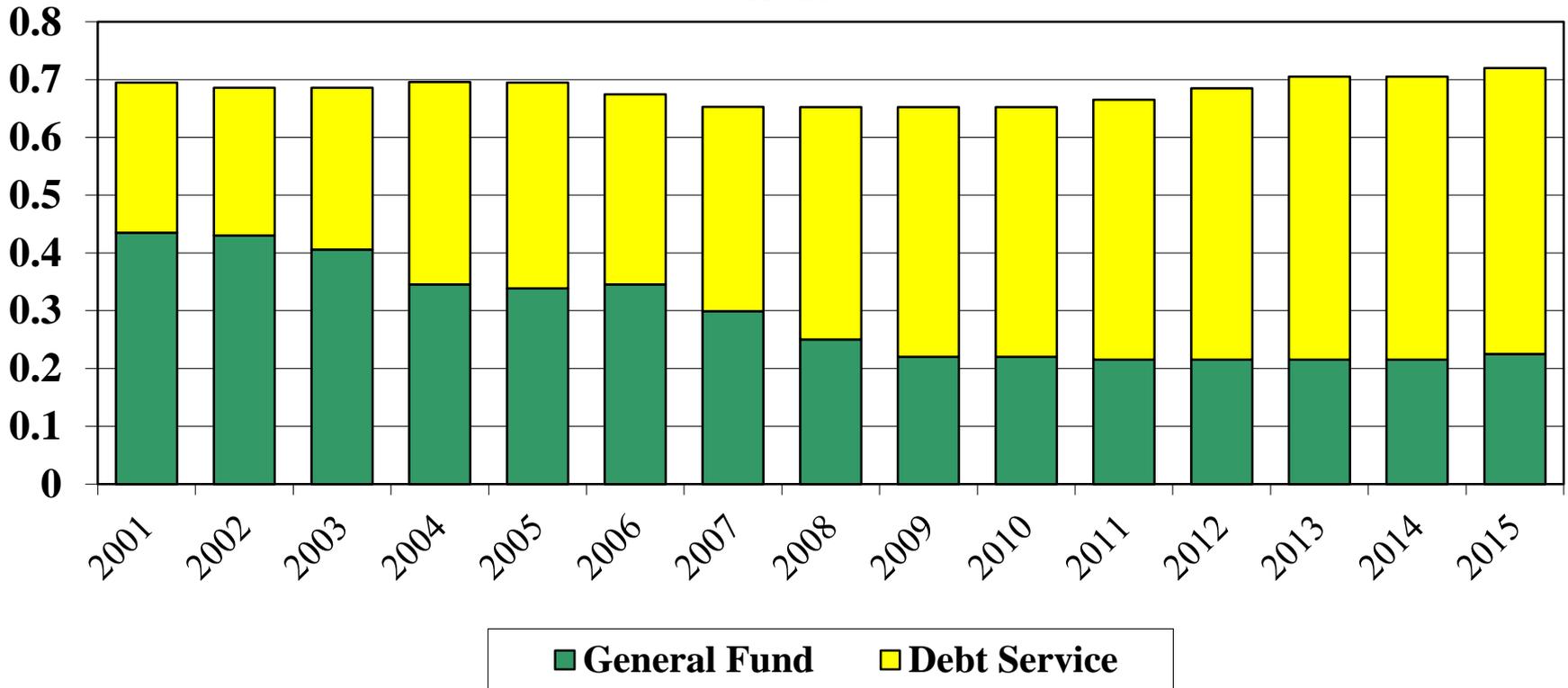


➤ **2013 Average Value**

**\$177,859**

Value Change	FY2014 Bill	FY2015 Bill	\$ Inc.	% Inc.
-4.0%	\$1,219	\$1,180	(\$39)	-3.1%
-2.0%	\$1,219	\$1,205	(\$14)	-1.1%
0.0%	\$1,219	\$1,231	\$12	0.9%
2.0%	\$1,219	\$1,256	\$37	3.0%
4.0%	\$1,219	\$1,282	\$63	5.2%
5.0%	\$1,219	\$1,294	\$75	6.2%
6.0%	\$1,219	\$1,307	\$88	7.2%
8.0%	\$1,219	\$1,332	\$113	9.3%
10.0%	\$1,219	\$1,357	\$138	11.3%

# Historical Tax Rate Allocation - Fiscal Year



Tax Rate Split:	<u>2001</u>	<u>%</u>	<u>2007</u>	<u>%</u>	<u>2015</u>	<u>%</u>
General Fund	\$0.4350	63	\$0.2990	46	\$0.2221	31
Debt Service Fund	\$0.2600	37	\$0.3537	54	\$0.4900	69
	<u>\$0.6950</u>		<u>\$0.6527</u>		<u>\$0.7121</u>	



# Questions?

Public Hearing on 2014 Tax Rate  
For the 2014-2015 Budget  
September 8, 2014

# New Business Item No. 1

1. **Council Input and Discussion:** Regarding the proposed Budget for Fiscal Year 2015, and Multi-Year Financial Plan and 5 Year Capital Improvement Program.

**AGENDA REQUEST  
BUSINESS OF THE CITY COUNCIL  
CITY OF PEARLAND, TEXAS**

<b>AGENDA OF:</b>	September 8, 2014	<b>ITEM NO.:</b>	New Business No. 1
<b>DATE SUBMITTED:</b>	September 3, 2014	<b>DEPT. OF ORIGIN:</b>	Finance
<b>PREPARED BY:</b>	Bobby Pennington	<b>PRESENTOR:</b>	Clay Pearson
<b>REVIEWED BY:</b>	Jon R. Branson	<b>REVIEW DATE:</b>	September 5, 2014
<b>SUBJECT: Fiscal Year 2015 Budget Discussion</b>			
<b>EXHIBITS: PowerPoint Presentation Packet of Additional Budget Information</b>			
<b>FUNDING:</b>	<input type="checkbox"/> Grant	<input type="checkbox"/> Developer/Other	<input type="checkbox"/> Cash
	<input type="checkbox"/> Bonds To Be Sold	<input type="checkbox"/> Bonds- Sold	<input type="checkbox"/> L/P – Sold
		<input type="checkbox"/> L/P – Sold	<input type="checkbox"/> L/P – To Be Sold
<b>EXPENDITURE REQUIRED:</b> N/A		<b>AMOUNT BUDGETED:</b> N/A	
<b>AMOUNT AVAILABLE:</b> N/A		<b>PROJECT NO.:</b>	
<b>ACCOUNT NO.:</b> N/A			
<b>ADDITIONAL APPROPRIATION REQUIRED:</b>			
<b>ACCOUNT NO.:</b>			
<b>PROJECT NO.:</b>			
<b>To be completed by Department:</b>			
<input checked="" type="checkbox"/> Finance	<input type="checkbox"/> Legal	<input type="checkbox"/> Ordinance	<input type="checkbox"/> Resolution

**EXECUTIVE SUMMARY**

**BACKGROUND**

The September 8th Budget Discussion #5 continues the City’s process towards adopting a budget by the last regularly scheduled Council meeting in September, and prior to the beginning of the fiscal year pursuant to State law and according to City Charter. Budget Discussion #1 was held on August 4<sup>th</sup> with the presentation of the Fiscal Year 2015 Budget and Multi-Year Financial Plan, followed by Budget Discussion #2 which was held the following week on August 11<sup>th</sup> with the presentations of the City’s Debt Service plan and tax rate, as well as the 5-Year CIP 2015-2019. Discussion #3 was held on August 25<sup>th</sup> to discuss budget items that Council requested further clarification on. Discussion #4 was held on September 2nd to discuss items that Council wanted additional discussion on, mainly focusing on police staffing and funding thereof.

The discussion tonight will continue to cover the Fiscal Year 2015 Budget and Multi-Year Financial Plan as needed, including all changes to the fiscal year 2015 budget since filed with City Council on July 28, 2015. The discussion will also include police staffing options, funding thereof and a view of the multi-year impacts.

## **SCHEDULE**

The first public hearing on the budget and tax rate was held on September 2, 2014. The first reading of the ordinances (budget and tax rate) is scheduled for September 22<sup>nd</sup> with the second and final reading set for September 29<sup>th</sup>.

## **POLICY/GOAL CONSIDERATION**

Pursuant to State Statute and City Charter, the budget was filed with the City Secretary and submitted to City Council 60 to 90 days prior to the beginning of the fiscal year. The budget provides a complete financial plan for the program of services to be provided in the upcoming fiscal year – 2015.

The proposed budget is a public record and has been on the City's web-site, a copy provided to each library, and is available for viewing in the City's Secretary's office as well.

## **CURRENT AND FUTURE FUNDING /FINANCIAL IMPACTS**

The budget serves as the financial plan (revenues and expenditures) and provides for the annual program of services for the City in fiscal year 2015. Changes to the budget since filed on July 28, 2014 include:

- General Fund – Reductions in revenues and expenditures associated with the reduction in the M&O component of the tax rate, from \$0.2251 to \$0.2221; funding of additional police officers and addition of funding for potential repair/replacement of HVAC at the Natatorium.
- Debt Service Fund – Reductions in revenues resulting from lowering the debt service tax rate from \$0.4950 as filed to \$0.4900 as revised and voted on by Council on August 13, 2014; changes to fiscal year 2014 projections and fiscal year 2015 budget based on actual results of Series 2014 Permanent Improvement and Refunding Bonds.
- Water-Sewer Fund – Water/Sewer Fund includes an adjustment of \$36,132 for a 33.3% share of a Facilities Superintendent position that originally was supported entirely by the General Fund.
- CIP – CIP changes are related to FY2014 Projected inter-fund transfers and funding related to Shadow Creek Ranch Park Improvements and lift station improvements.
- PEDC Fund – funding for the Pearland Chamber of Commerce contract that was approved by the Board in July.
- City-Wide Donation Fund – removal of the Animal Control Study.

In addition to the changes above, Council asked staff to evaluate options for increasing the number of officer positions in fiscal year 2015. Currently, there are a total of 101 budgeted Sergeants and Officer Positions in Patrol and the Traffic Unit with 9 Sergeants and 92 Officers budgeted.

The Police Chief's memo dated August 27th indicated an ideal targeted level to provide special details and proactive units of 97 officers and 12 Sergeants for patrol/ability to handle calls for service, which equates to a ratio of 1 Sergeant to every 8 officers. Two additional Sergeants would bring span of control more in line with the Department recommendations. The additional Sergeant positions will allow for active supervision, especially on the night shift, versus just responding to high priority matters.

Currently there are 4 vacancies due to region's competitive market and availability of viable candidates. The Department is considering options to hire officers from other agencies, requiring lateral pay adjustments to attract the best candidates. Lateral Transfers should provide a shorter training period than hiring new recruits. Staff is currently reviewing the legal and program details for a lateral transfer program

The administration and police executive leadership will redouble reviews of how all resources are used and make sure we get good use of everybody's time, and we look at deployments and special assignments. We review communications and other critical support for maximum efficiency and effectiveness.

Funding additional officers and the recurring cost needed to maintain these officers will effect multi-year forecast assumptions, specifically pavement and sidewalk funding. We are committed to asset management of our infrastructure by quantifying the needs and amounts necessary, using best practices and deployment of resources. We continue to recommend that any additional revenue or expenditure savings should be looked at to replenish these accounts. Staff has provided the following options with one Sergeant already in the Proposed Budget:

**Option 1** – 2 Sergeants and 4 Officers; 4 Officers annually thereafter.

- ✓ Includes 2 shared cars for the 4 Officers.
- ✓ Projected to be over the minimum fund balance policy of a 2 month recurring operating "reserve."
- ✓ Reductions taken in Pavement and Sidewalks in FY2015 by \$262K, FY2016 by \$562K and FY2017 by \$562K, for a total reduction of \$1.4M.
- ✓ Sidewalk/Pavement funding available: FY15, \$910K; FY16, \$610K; FY17 \$610K; FY18, back up to \$1.17M.
- ✓

**Option 2** – 2 Sergeants and 3 Officers; 4 Officers annually thereafter.

- ✓ Includes 2 shared cars for the 3 Officers.
- ✓ Projected to be over the minimum fund balance policy of a 2 month recurring operating "reserve."
- ✓ Reductions taken in Pavement and Sidewalks in FY2015 by \$262K, FY2016 by \$362K and FY2017 by \$362K, for a total reduction of \$986K.
- ✓ Sidewalk/Pavement funding available: FY15, \$910K; FY16, \$810K; FY17 \$810K; FY18, back up to \$1.17M.

**Option 3** – 2 Sergeants and 3 Officers; 3 Officers annually thereafter.

- ✓ Includes 1 shared car for the 3 Officers.
- ✓ Projected to be over the minimum fund balance policy of a 2 month recurring operating "reserve."

- ✓ Reductions taken in Pavement and Sidewalks in FY2015 by \$262K, FY2016 by \$262K and FY2017 by \$262K, for a total reduction of \$786K.
- ✓ Sidewalk/Pavement funding available: FY15, \$910K; FY16, \$910K; FY17 \$910K; FY18, back up to \$1.17M.

The Options above assume that both Sergeants positions are to be filled at the beginning of the fiscal year, budgeted for the full year and promoting from the current staff of Officers. All options above also assume that the 2015 Officer positions are budgeted only for 8 months of fiscal year 2015 due to application process and the implementation of the lateral transfer program, 9 months thereafter.

Sources for funding these options will require reductions and additional revenue sources to the Proposed Budget as previously presented. In order to fund Option 1 at \$599,364, Staff recommends reductions for Parks Mowing Equipment, \$28,450; Parks Software, \$37,106; Pavement/Sidewalks, \$262,331; defer the Business Analyst position, \$57,477; and lower General Fund Contingency by \$50,000. Staff is recommending a police vacancy savings of \$54,000 due to the current 4 vacant positions as well as increasing the new building permit processing fee from \$10 to \$20 resulting in an additional \$110,000 in revenue. Options 2 and 3 would result in a lower reduction in pavement/sidewalk improvements in future years.

### **O&M IMPACT INFORMATION**

See the packet for additional budget information.

### **RECOMMENDED ACTION**

Review and discuss the proposed budget for Fiscal Year 2014-2015, Multi-Year Financial Plan, and 5-Year Capital Improvement Program.



# CITY OF PEARLAND

Proposed Budget, Multi-Year  
Financial Plan and Five Year CIP

Fiscal Year 2015-2019

September 8, 2014

A young green seedling with three leaves and a thin stem is growing out of a mound of dark, rich soil. The roots are visible, spreading out in the soil. The background is a soft, out-of-focus landscape with a blue sky and green hills.

Planting  
Seeds for  
the Future

# Budget Calendar

- A. Change in Mix - Property Tax Valuation
- B. Debt Service Fund – Multi-Year Forecast
- C. Police Personnel Staffing
- D. Recap of Changes since Budget Filed on July 28, 2014



# A. PROPERTY VALUES

FY2014 (Tax Year 2013) Budgeted Roll	\$7,045,219,500
FY2014 (Tax Year 2013) Adjusted Roll	\$7,002,766,044
FY2015 (Tax Year 2014) Roll	\$7,600,947,459
Increase from Adjusted Roll	8.5%

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TIRZ	\$1,546,817,626	\$1,754,633,668	13.4%
Total	\$7,002,766,044	\$7,600,947,459	8.5%

Increase of \$49,683,730 in TIRZ, Reduction in City Value

# B. Changes to Debt Service Fund Since Filed

Debt Service Fund: able to reduce the proposed annual and future debt service with the refunding savings and restructured new debt of 20-years.

FY2014 – increase in the size of the refunding

FY2015

Series 2014 Bond Sale – lower interest rates;  
increased savings on refunding

Reduction in DS Tax Rate from .4950 to .4900

Change in mix of City/TIRZ valuation resulting in lower  
property tax revenues



# B. MULTI-YEAR FORECAST

## DEBT SERVICE FUND

	2015	2016	2017	2018	2019
<b>Current 9/4/2014</b>					
<b>Fund Balance</b>	4,022,182	3,721,844	4,057,823	4,153,495	4,292,775
<b>Over Min Policy 10%</b>	1,002,759	408,046	621,139	473,460	173,120
<b>DS Tax Rate</b>	.4900	.5050	.5050	.5100	.5400
<b>Revised</b>					
<b>Fund Balance</b>	4,146,431	3,892,926	4,252,567	4,252,567	4,348,129
<b>Over Min Policy 10%</b>	1,171,445	606,075	841,194	691,946	164,913
<b>DS Tax Rate</b>	.4900	.5050	.5050	.5100	.5375
<b>DS Tax Rate II</b>	.4900	.4975	.5050	.5100	.5450

Revised based on Certification of Tax Rolls and Series 2014 Refunding and Permanent Improvement Bonds

# C. Police Staffing

## Incremental Cost - (from the 1 position already budgeted)

	<u>Recurring</u>	<u>Non-Recurring</u>	<u>Total</u>
2 Sergeant/3 Officers	\$328,381	\$104,791	\$433,172
2 Sergeants/4 Officers	\$424,518	\$174,846	\$599,364

### Funding:

Permit Processing Fee – New Revenue (from \$10 to \$20)	\$110,000
Mowing Equipment	\$ 28,450
Parks Software	\$ 37,106
Business Analyst Defer	\$ 57,477
General Fund Contingency	\$ 50,000
Policy Vacancy Savings	\$ 54,000
Pavement/Sidewalks	<u>\$262,331</u>
Total	\$599,364



# C. Police Staffing

## Pearland Police...part of a public safety system

Public Safety Budgeted Employees (full and part-time)	367
Police Department Employees, including Animal Services	
Sworn, all divisions	150
Civilian	58
Part-Time	<u>7</u>
Total	215
Police Department Proposed FY2015 Budget (before additional staffing)	
Personnel, excludes \$341 in step increases	\$19,679,234
Operating	2,268,285
Capital	<u>728,771</u>
Total	\$22,676,290
% of Total Public Safety Proposed FY2015 Budget	65.1%
Annual Cost of Police Officer, with vehicle, based on lateral transfer program; Step 5	
Recurring	\$121,561
Non-Recurring	<u>\$ 70,055</u>
Total	\$191,616



# C. Police Staffing

## Five Year Forecast Impact

### Options

1. 2 Sergeants/4 Officers with shared cars 2015  
4 Additional Officers each year with shared cars rest of forecast – 9 months
2. 2 Sergeants/3 Officers with shared cars in 2015  
4 Additional Officers each year with shared cars rest of forecast – 9 months
3. 2 Sergeants/3 Officers with shared cars in 2015  
3 Additional Officer each year with shared cars rest of forecast – 9 months



# C. Police Staffing

## Five Year Forecast Impact

### Revenue Assumptions

One cent O&M Tax Increase for each year 2016 – 2018

\$500K in increased fees in FY2016

\$100K reimbursement on Natatorium HVAC repairs in 2016, could be more

### Expenditure Assumptions

Expenditures of completed CIP built in; full year impact of SCR and Centennial Park added in FY2016 (this includes staffing of 2 new fire stations in years 2016 and 2017)

Pavement/Sidewalk Rehab. adjusted accordingly in order to meet fund balance policy requirements.

3 or 4 New Officers added each year based on Option

3 to 4 new base positions, not associated with CIP, added each year for rest of General Fund departments per year (3- 2016; 4-2017; 3-2018; 4-2019)

8%- 10% increase in medical annually; 25%-30% for 2015



# C. Police Staffing

## Sidewalk and Pavement Overview

Miles of and Annual Funding:

Sidewalk	560 miles	Annual Funding \$437K
Pavement	843 miles	Annual Funding \$735K

Worth assets totaling \$801 million

Proposed Annual Funding \$1.172 million; a tenth of a percent. (ROW assessment currently underway) In anticipation of, PW had requested an additional \$1.1 million for sidewalks and \$3.2 million for panel replacement and pavement rehabilitation.

Currently 563 open work order requests from citizens and businesses for sidewalk repairs, some of which date back to 2009.

Financial Management Policy Statement: The City should be focused on ensuring that infrastructure is replaced as necessary to protect the City's investment, to minimize future replacement and maintenance costs, and to maintain existing levels of service and accommodate growth. High priority should be given to replacing/rehabbing improvements prior to the time that they have deteriorated to the point where they are hazardous, incur high maintenance costs, negatively affect property values, or no longer serve intended purpose.

# C. Police Staffing

## Sidewalk and Pavement Overview

What can be accomplished:

Current Budget of \$1.172 million

- 4.13 miles of 4' sidewalk repair

- .732 lane miles of 14' wide pavement reconstruct.

- 7.2 miles of 26' wide asphalt overlay

Reduced Budget to \$910K for FY2015

- 3.21 miles of 4' sidewalk repair

- .569 lane miles of 14' wide pavement reconstruct.

- 5.6 miles of 26' wide asphalt overlay

Further reduction in outer years required based on the Option



# C. Police Staffing

## Five Year Forecast Impact

	2015	2016	2017	2018	2019
<b>2SGT/4 OFFICERS</b>					
Income/Loss	(3,827,478)	(711,000)	551,000	1,002,000	2,490,000
Fund Balance	11,704,650	10,993,000	11,544,000	12,546,000	15,037,000
Over/Under Policy	1,366,150	62,000	148,000	504,000	2,561,000
Reduction in P/S	-262,331	-562,331	-562,331	0	0
<b>2SGT/3/4 OFFICERS</b>					
Income/Loss	(3,658,546)	(796,000)	467,000	1,119,000	2,610,000
Fund Balance	11,873,582	11,078,000	11,545,000	12,664,000	15,274,000
Over/Under Policy	1,535,082	133,000	135,000	641,000	2,819,000
Reduction in P/S	-262,331	-362,331	-362,331	0	0
<b>2SGT/3/3 OFFICERS</b>					
Income/Loss	(3,658,546)	(838,000)	472,000	1,273,000	2,814,000
Fund Balance	11,873,582	11,036,000	11,508,000	12,781,000	15,596,000
Over/Under Policy	1,535,082	80,000	98,000	782,000	3,172,000
Reduction in P/S	-262,331	-262,331	-262,331	0	<sup>16</sup> <sup>12</sup> 0

# C. Police Staffing Recommendation

Fund 2 Sergeants – 3 Officers in FY2015 and 3 Officers each year annually thereafter until funding levels allow additional staffing based; as early as 2018.

Least impact to pavement/sidewalk maintenance over the 3 year period. Reduction of \$786K from 2015-2017 versus \$1,386million based on 2Sgt/4 Officer staffing each year.

Receive Council Direction



# D. Recap of Changes to Budget Since Filed

## Water/Sewer Fund

FY2015 –Funding a portion of the Facilities Superintendent - \$36,132

## PEDC

FY2014 – Chamber of Commerce payment for services Contract for 2 months-\$18,989

FY2015 – Chamber of Commerce payment for services for year - \$113,936

Board approved contract on July 31

## City-Wide Donation Fund

FY2015 – Removed Animal Control New Facility Study



# D. Recap of Changes to Budget Since Filed

## Court Security Fund

FY2015 – Line missed in excel calculation \$1,350

## Park Donation Fund

FY2014 – Increase in sponsorship monies of \$8,000 partially offset by design services for park signage, not anticipated when projections done - \$26,700. Monies can only be used for Parks.

## CIP Funds 50 and 203

FY2014 – Inter-fund transfers for Shadow Creek Ranch Park

## CIP Funds 67

FY2014 - Inter-fund transfers for West Oaks Lift Station Rehab.



# D. Recap of Changes to Budget Since Filed

## General Fund

FY2015 -Revenue and Expenditure Reduction  
associated with reduction in O&M Tax Rate

General Fund Contingency Increase of \$500K for  
potential repairs/replacement of Natatorium  
HVAC unit.

Police Officer Staffing funding, to be updated  
based on Council direction this evening.



# Remaining Budget Calendar

- September 22 1<sup>st</sup> Reading of Ordinances  
(need decisions for preparation of 1<sup>st</sup> Reading)
  - Tax Rate
  - Amendment to FY2014 Budget
  - Adopting FY2015 Budget and Pay Plans
  - Fee Ordinances – Development and Non-Development Fees (Water/Sewer, Planning, Health, Permit, Parks)
- September 29 2<sup>nd</sup> Reading of Ordinances Above  
Resolution Adopting 5-Year CIP 2015-2019





# Questions?

Fiscal Year  
2014-2015  
Proposed Budget  
Five Year CIP  
September 8, 2014

# Memo



To: Mayor and City Council

From: Clay Pearson, City Manager

CC: Claire Bogard, Director of Finance  
Bobby Pennington, Budget Officer

Date: September 5, 2014

Re: Proposed FY2015 Budget Change List

The proposed FY2015 budget was filed with City Council on July 28, 2014. Since that time, there have been a few changes to the 2015 budget as well as projections for 2014. These changes, as of September 2, 2014, will be incorporated into the final budget ordinance for Council consideration on September 22 and 29.

Listed below are the major changes:

Changes to the General Fund are due to reduction in Property Tax revenues, resulting from the lowering of the (M&O) tax rate from \$0.2251 to \$0.2221. A list of General Fund expenditure reductions were presented to Council on August 25th to offset the lowering of the property tax rate. In addition, the City is anticipating \$20,000 contribution from KPB. Final changes related to police staffing will be updated prior to September 22, 2014.

Changes to the Debt Service Fund are due to lowering the proposed debt service tax rate from \$0.4950 to \$0.4900 on August 13, 2014 as well as incorporating the final results of the Series 2014 Refunding and Permanent Improvement Bonds.

The Water/Sewer Fund includes an increase of \$36,132 for a 33.3% share of the Facilities Superintendent, a corresponding reduction seen in the General Fund.

Additional reductions include an adjustment to the Court Security Fund, the Park Donation Fund, the removal of the Animal Control Study and 2014 inter-fund transfers between Capital Improvement Funds for funding associated with Shadow Creek Ranch Park and the Calco contract for three lift stations.

The budget changes Council has asked for, incorporating extra police personnel, will be presented to Council September 8, 2014.

The 2014 Processing Fee Comparison for Permits was requested after the last Council meeting. The document provides a fee comparison of other cities with the original proposed fee increase of \$10. Current recommendation is to increase the fee to \$20, a fee increase that is lower than other comparable city rates.

The list of budget changes with the revised income statements are attached as well as the 2014 Fee Comparison for the Permits Department Processing Fee.

## DEBT SERVICE - CHANGE LIST

The purpose of the change list is to track all changes to the Proposed Budget since it was presented to Council on July 28.

	<u>FY2013-14 PROJECTED</u>	<u>FY2014-15 PROPOSED</u>	<u>DATE OF CHANGE</u>
<b><u>Debt Service Fund (20)</u></b>			
<b>Preliminary Revenues:</b>	<b>\$54,589,304</b>	<b>\$30,365,000</b>	07/28/14
<b><u>Changes to Preliminary Revenues:</u></b>			
Property Tax Rate Reduction - Council Action		(\$290,377)	08/22/14
Changes Certified/TIRZ Tax Rolls		(\$205,179)	08/28/14
Results of Series 2014 Refunding and GO Sale	\$7,023,589		
<b>Total Revenue Changes:</b>	<b>\$7,023,589</b>	<b>(\$495,556)</b>	
<b>Total Revenue with Changes:</b>	<b><u>\$61,612,893</u></b>	<b><u>\$29,869,444</u></b>	
<b>Preliminary Expenditures:</b>	<b>\$55,090,332</b>	<b>\$30,194,234</b>	07/28/14
<b><u>Changes to Preliminary Expenditures:</u></b>			
Results of Series 2014 Refunding and GO Sale	\$7,138,537	(\$444,375)	08/28/14
<b>Total Change in Expenditures:</b>	<b>\$7,138,537</b>	<b>(\$444,375)</b>	
<b>Total Expenditures with Changes:</b>	<b><u>\$62,228,869</u></b>	<b><u>\$29,749,859</u></b>	
Net Revenues Over/(Under) Expenses	(\$615,976)	\$119,585	
<b>Beginning Fund Balance</b>	<b><u>\$4,642,821</u></b>	<b><u>\$4,026,845</u></b>	
<b>Ending Fund Balance</b>	<b><u><u>\$4,026,845</u></u></b>	<b><u><u>\$4,146,430</u></u></b>	

**DEBT SERVICE FUND - 20**  
**SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**FY 2015 PROPOSED BUDGET**

	FY 2013 Actual	FY 2014 Amended Budget	FY 2014 Year End Projection	FY 2015 Proposed Budget
<b>OPERATING REVENUES</b>				
Property Taxes	\$ 25,898,494	\$ 26,652,299	\$ 26,684,495	\$ 28,456,557
Miscellaneous	1,966,269	800,242	811,959	799,476
Transfers	461,726	618,439	618,439	613,411
Bond Proceeds			33,498,000	
<b>TOTAL</b>	<b>28,326,489</b>	<b>28,070,980</b>	<b>61,612,893</b>	<b>29,869,444</b>
<b>OPERATING EXPENDITURES</b>				
Rebates & Misc.	4,084,982	4,465,513	4,336,970	4,747,297
Bond Payment	23,678,436	23,038,963	56,695,691	23,806,317
Short-Term Note	912,730	1,345,824	1,196,208	1,196,245
<b>TOTAL</b>	<b>28,676,148</b>	<b>28,850,300</b>	<b>62,228,869</b>	<b>29,749,859</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(349,659)	(779,320)	(615,976)	119,585
<b>FUND BALANCE - BEGINNING</b>	4,992,479	4,642,821	4,642,821	4,026,845
<b>FUND BALANCE - ENDING</b>	<b>\$ 4,642,821</b>	<b>\$ 3,863,501</b>	<b>\$ 4,026,845</b>	<b>\$ 4,146,430</b>
Reserve 10%	2,867,615	2,885,030	2,873,087	2,974,986
Over Policy	1,775,206	978,471	1,153,758	1,171,444

**CITY OF PEARLAND  
FIVE-YEAR FORECAST  
DEBT SERVICE FUND - 20-YEAR LEVEL PRINCIPAL**

	PROJECTION FY2014	ESTIMATE FY2015	ESTIMATE FY2016	ESTIMATE FY2017	ESTIMATE FY2018	ESTIMATE FY2019
<b>Revenues</b>						
Property Taxes	26,286,916	28,046,481	30,323,673	32,623,422	34,806,270	39,580,470
Delinquent Taxes	198,166	210,295	224,372	242,589	260,987	278,450
Penalty & Interest	199,413	199,781	213,153	230,460	247,938	264,528
Lease - UofH- UofH	663,540	653,322	641,771	626,134	608,762	593,353
Lease - UofH- PEDC	111,858	110,153	108,268	105,665	102,707	100,144
Interest Income	36,561	36,000	36,500	36,500	36,500	36,500
Bond Proceeds on Refunding	33,498,000					
Transfers from Fund 30	277,127	277,127	277,127	277,127	277,127	277,127
Transfers from Fund 30 for MUD	182,040	179,440	176,710	173,850	170,860	167,480
Transfer in From Fund 302						
Transfer in From Fund 203						
Transfer in From Fund 43						
Transfer in From Fund 10	159,272	156,844	154,160	150,454	146,242	142,593
<b>Total Revenues</b>	<b>61,612,893</b>	<b>29,869,444</b>	<b>32,155,734</b>	<b>34,466,201</b>	<b>36,657,393</b>	<b>41,440,645</b>
<b>Expenditures</b>						
Current Debt Service Principal	10,475,000	10,380,000	10,855,000	10,550,000	11,010,000	13,755,000
Current Debt Service Interest	12,711,216	12,070,495	11,599,727	11,134,002	10,672,839	10,140,232
MUD 4 Debt Service		224,300	220,888	217,313	213,575	209,350
Refunding		-283,622	-238,430	-235,805	-235,780	-235,694
<b>Future Debt Issuances</b>						
General Obligation 2014 - 20		921,654	936,469	923,094	909,719	893,669
General Obligation 2015 - 20			1,810,970	1,627,875	1,585,531	1,538,521
General Obligation 2016 - 20				1,910,898	1,713,245	1,667,579
General Obligation 2017 - 20					1,706,788	1,526,502
General Obligation 2018 - 20						2,646,746
General Obligation 2019 - 20						
CO's Series 2014 -20		481,015	438,693	422,279	411,345	400,412
CO's Series 2015 - 20			1,188,124	1,068,060	1,040,246	1,007,501
CO's Series 2016 - 20				265,499	238,028	231,689
CO's Series 2017 - 20					1,052,460	941,964
CO's Series 2018 - 20						0
Current Lease/Purchase (P&I)	1,196,208	1,196,245	929,640	762,747	499,879	365,430
Future Lease/Purchase		0	0	0	0	0
Escrow Agent/Issuance	33,182,437					
MUD Rebates	4,307,495	4,713,417	5,077,569	5,414,408	5,687,101	5,829,408
Arbitrage Services	29,475	33,880	36,380	38,880	41,380	43,880
Fiscal Fees	11,475	12,475	13,475	14,475	15,475	16,475
Bond Issuance Costs	315,563					
<b>Total Expenditures</b>	<b>62,228,869</b>	<b>29,749,859</b>	<b>32,868,506</b>	<b>34,113,725</b>	<b>36,561,831</b>	<b>40,978,664</b>
Revenues Over(Under) Expenditures	-615,976	119,586	-712,772	352,476	95,562	461,981
<b>Beginning Fund Balance</b>	<b>4,642,821</b>	<b>4,026,845</b>	<b>4,146,431</b>	<b>3,433,659</b>	<b>3,786,135</b>	<b>3,881,697</b>
<b>Ending Fund Balance</b>	<b>4,026,845</b>	<b>4,146,431</b>	<b>3,433,659</b>	<b>3,786,135</b>	<b>3,881,697</b>	<b>4,343,678</b>
10% Reserve Requirement	2,873,087	2,974,986	3,286,851	3,411,372	3,656,183	4,097,866
Amount over 10% Reserve	1,153,758	1,171,445	146,808	374,763	225,514	245,812
<b>DS Tax Rate</b>	<b>0.4900</b>	<b>0.4900</b>	<b>0.4975</b>	<b>0.5050</b>	<b>0.5100</b>	<b>0.5450</b>
<b>DS Tax Rate Change</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0075</b>	<b>0.0075</b>	<b>0.0050</b>	<b>0.0350</b>
<b>General Obligation Certificates of Obligation</b>	<b>11,575,000</b>	<b>16,890,000</b>	<b>17,370,000</b>	<b>15,125,000</b>	<b>22,865,000</b>	<b>7,150,000</b>

**GENERAL FUND - CHANGE LIST (FUND 10)**

The purpose of the change list is to track all changes to the Proposed Budget since it was presented to Council on July 28.

	<b>FY2013-14 PROJECTED</b>	<b>FY2014-15 PROPOSED</b>	<b>DATE OF CHANGE</b>
<b>Preliminary Revenues:</b>	<b>\$63,245,053</b>	<b>\$63,822,655</b>	07/28/14
<u>Changes to Preliminary Revenues:</u>			
Property Tax Rate Reduction due to Roll-Back Calculation		(\$174,227)	08/22/14
TIRZ Tax Rate Reduction due to Roll-Back Calculation		(\$85,547)	08/22/14
010-0000-358.99-00 MISCELLANEOUS (KPB)		\$20,000	08/22/14
<b>Total Revenue Changes:</b>	\$0	(\$239,774)	
<b>Total Revenue with Changes:</b>	<b>\$63,245,053</b>	<b>\$63,582,881</b>	
<b>Preliminary Expenditures:</b>	<b>\$66,336,042</b>	<b>\$67,175,937</b>	07/28/14
<u>Changes to Preliminary Expenditures:</u>			
Tuition Reimbursement (City Manager's office)		(\$5,000)	08/22/14
Parks Maintenance Worker		(\$36,900)	08/22/14
Patrol Sergeant		(\$113,302)	08/22/14
Split Facilities Superintendent position		(\$36,132)	
- 33.3% on W&S, 100% = \$108,504 incl.bene.			08/22/14
PT Fire/Investigator		(\$35,408)	08/22/14
Trail Connectivity		(\$5,920)	08/22/14
Custodial - Janitorial Supplies		(\$7,500)	08/22/14
Paving		(\$3,385)	08/22/14
Sidewalks		(\$2,031)	08/22/14
Ditch Cleaning		(\$20,000)	08/22/14
Contingency - Nat A/C		\$500,000	08/27/14
<b>Total Change in Expenditures:</b>	\$0	\$234,422	
<b>Total Expenditures with Changes:</b>	<b>\$66,336,042</b>	<b>\$67,410,359</b>	
Net Revenues Over/(Under) Expenses	(\$3,090,989)	(\$3,827,478)	
<b>Beginning Fund Balance</b>	<b>\$18,623,117</b>	<b>\$15,532,128</b>	
<b>Ending Fund Balance</b>	<b>\$15,532,128</b>	<b>\$11,704,650</b>	

Above includes changes to the General Fund budget since filed with City Council. The budget discussion on September 8 will continue to cover changes to the General Fund as needed. Recommendation for funding of additional officer positions will result in additional changes to the General Fund and an updated and proposed change sheet will be presented to Council prior to the September 22 meeting.

**GENERAL FUND - 10**  
**SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**FY 2015 PROPOSED BUDGET**

**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 and 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 53% of total operating expenditures (excluding transfers). General Government includes departments such as Mayor and City Council, City Manager, Finance, Legal and Human Resources. Expenditures include all personnel costs for 509.75 full-time employees and 141 part-time employees, utilities, fuel, park and right-of-way maintenance, street lighting, just to name a few.

	FY2013 ACTUAL	FY2014 AMENDED BUDGET	FY2014 YEAR END PROJECTION	FY 2015 PROPOSED BUDGET
<b>REVENUES</b>				
Property Taxes	\$11,178,950	\$11,818,335	\$11,901,823	\$13,197,208
Sales and Use Taxes	15,919,785	17,428,319	17,038,649	18,063,535
Franchise Fees	5,758,776	6,106,615	6,264,559	6,646,438
Licenses & Permits	2,988,859	2,877,117	3,642,823	3,812,331
Fines & Forfeitures	3,333,675	3,568,281	2,945,940	3,105,239
Charges for Service	12,567,692	13,175,835	12,828,870	13,984,727
Miscellaneous	717,581	595,362	2,329,940	611,309
Transfers in	3,764,560	3,709,547	3,865,462	2,975,094
Other Financing Sources	1,179,413	2,754,764	2,426,987	1,187,000
<b>TOTAL REVENUES</b>	<b>57,409,291</b>	<b>62,034,175</b>	<b>63,245,053</b>	<b>63,582,881</b>
<b>EXPENDITURES</b>				
General Government	6,697,743	7,630,655	8,334,601	10,481,356
Public Safety	29,407,660	34,449,353	33,660,791	34,844,184
Community Services	3,312,707	3,953,705	3,936,686	2,949,771
Public Works	7,741,495	10,136,545	9,379,884	10,749,125
Parks & Recreation	7,224,818	8,641,990	8,239,889	6,839,179
<b>Total Operating Expenditures</b>	<b>54,384,423</b>	<b>64,812,248</b>	<b>63,551,851</b>	<b>65,863,615</b>
Transfers Out	1,973,712	1,386,903	2,784,191	1,546,744
<b>TOTAL EXPENDITURES</b>	<b>56,358,135</b>	<b>66,199,151</b>	<b>66,336,042</b>	<b>67,410,359</b>
Revenues Over/(Under) Expenses	1,051,156	(4,164,976)	(3,090,989)	(3,827,478)
<b>Beginning Fund Balance</b>	<b>17,571,961</b>	<b>18,623,117</b>	<b>18,623,117</b>	<b>15,532,128</b>
<b>Ending Fund Balance</b>	<b>\$18,623,117</b>	<b>\$14,458,141</b>	<b>\$15,532,128</b>	<b>\$11,704,650</b>
Policy - 2 months Recurring Oper.		9,660,155	9,450,047	10,420,076
Fund Balance over Policy		4,797,986	6,082,081	1,284,573

## **WATER/SEWER FUND - CHANGE LIST (FUND 30)**

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The purpose of the change list is to track all changes to the Proposed Budget since it was presented to Council on July 28.

	<b>FY2013-14 PROJECTED</b>	<b>FY2014-15 PROPOSED</b>	<b>DATE OF CHANGE</b>
<b>Preliminary Revenues:</b>	<b>\$32,488,364</b>	<b>\$35,583,118</b>	07/28/14
<u>Changes to Preliminary Revenues:</u>			
<b>Total Revenue with Changes:</b>	<b>\$32,488,364</b>	<b>\$35,583,118</b>	
<b>Preliminary Expenditures:</b>	<b>\$31,814,713</b>	<b>\$36,980,976</b>	07/28/14
<u>Changes to Preliminary Expenditures:</u>			
Facilities Superintendent		\$36,132	08/22/14
<b>Total Change in Expenditures:</b>	\$0	\$36,132	
<b>Total Expenditures with Changes:</b>	<b>\$31,814,713</b>	<b>\$37,017,108</b>	
Net Revenues Over/(Under) Expenses	\$673,651	(\$1,433,990)	
<b>Beginning Cash Equivalents</b>	<b>\$13,401,054</b>	<b>\$14,074,705</b>	
<b>Reserve for Debt Service</b>	<b>\$1,929,503</b>	<b>\$2,278,256</b>	
<b>Ending Cash Equivalents</b>	<b>\$12,145,202</b>	<b>\$10,362,459</b>	

**WATER & SEWER FUND - 30  
FY 2015 PROPOSED BUDGET**

**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 34,500 residential and commercial customers. Water & Sewer revenues provide 86% of the total revenue generated in the Water & Sewer Fund. As such, the City of Pearland continually monitors and evaluates the need to adjust water and sewer rates in order to ensure that the fund is self-supporting, that infrastructure rehabilitation is adequate, and that all bond covenants are in compliance. For fiscal year 2015, a water or sewer revenue increase of 4.63% is required to meet the needs of the system.

	FY 2013 ACTUAL	FY 2014 AMENDED BUDGET	FY 2014 YEAR END PROJECTION	FY 2015 PROPOSED BUDGET
<b>REVENUES</b>				
SALE OF WATER	15,530,374	15,863,713	15,550,759	16,909,444
SEWER REVENUES	11,987,587	12,450,772	12,611,309	13,801,224
OTHER SERVICE CHARGES	1,489,515	1,361,586	1,447,980	1,539,728
INTEREST INCOME	37,354	41,150	80,960	48,700
OTHER MISCELLANEOUS INCOME	672,107	235,828	313,521	257,800
TRANSFERS IN	2,509,500	2,428,835	2,483,836	2,568,222
CAPITAL LEASE PROCEEDS				458,000
<b>TOTAL</b>	<b>32,226,438</b>	<b>32,381,884</b>	<b>32,488,364</b>	<b>35,583,118</b>
<b>EXPENSES</b>				
<b>PUBLIC WORKS</b>				
ADMINISTRATION				487,849
LIFT STATIONS	901,210	1,038,427	1,055,744	1,645,383
WASTEWATER TREATMENT	3,795,774	4,342,681	4,929,313	4,445,055
WATER PRODUCTION	6,334,431	8,236,300	8,202,045	8,496,521
DISTRIBUTION & COLLECTION	2,169,471	2,223,746	2,228,510	2,759,088
CONSTRUCTION	1,054,607	1,051,884	1,034,829	1,058,769
GIS	244,451	248,134	247,952	
WATER METER SERVICES				1,456,022
ROW MOWING				428,666
IT - GIS				243,121
UTILITY BILLING & COLLECTIONS	2,712,671	2,538,277	2,054,519	1,342,418
OTHER REQUIREMENTS	13,543,857	12,193,480	12,061,801	14,654,216
<b>TOTAL</b>	<b>30,756,471</b>	<b>31,872,929</b>	<b>31,814,713</b>	<b>37,017,108</b>
REVENUES OVER/(UNDER) EXPENSES	1,469,967	508,955	673,651	(1,433,990)
<b>Beginning Cash Equivalents</b>	<b>11,931,087</b>	<b>13,401,054</b>	<b>13,401,054</b>	<b>14,074,705</b>
Reserve for Debt Service	1,568,545	1,332,548	1,929,503	2,278,256
<b>Ending Cash Equivalents</b>	<b>\$11,832,509</b>	<b>\$12,577,461</b>	<b>\$12,145,202</b>	<b>\$10,362,459</b>
Bond Coverage - 1.4			1.43	1.56
Cash Reserve Ratio - 25%			38%	28%

## CAPITAL PROJECTS FUNDS - CHANGE LIST

The purpose of the change list is to track all changes to the Proposed Budget since it was presented to Council on July 28.

	<u>FY2013-14 PROJECTED</u>	<u>FY2014-15 PROPOSED</u>	<u>DATE OF CHANGE</u>
<b><u>PAY-AS-YOU-GO (50)</u></b>			
Preliminary Revenues:	\$3,341,177	\$3,835,500	07/28/14
<b>Total Revenue with Changes:</b>	<u>\$3,341,177</u>	<u>\$3,835,500</u>	
Preliminary Expenditures:	\$4,487,434	\$3,884,372	07/28/14
Changes to Preliminary Expenditures:			
Transfer-Out to Fund 203 - For SCR	\$340,000		08/13/14
<b>Total Change in Expenditures:</b>	\$340,000	\$0	
<b>Total Expenditures with Changes:</b>	<u>\$4,827,434</u>	<u>\$3,884,372</u>	
Net Revenues Over/(Under) Expenses	(\$1,486,257)	(\$48,872)	
<b>Beginning Fund Balance</b>	<u>\$1,903,364</u>	<u>\$417,107</u>	
<b>Ending Fund Balance</b>	<u>\$417,107</u>	<u>\$368,235</u>	

	<u>FY2013-14 PROJECTED</u>	<u>FY2014-15 PROPOSED</u>	<u>DATE OF CHANGE</u>
<b><u>GENERAL OBLIGATION (203)</u></b>			
Preliminary Revenues:	\$17,752,067	\$37,965,612	07/28/14
Changes to Preliminary Revenues:			
Transfer from Fund 50 - For SCR	\$340,000		08/13/14
<b>Total Revenue Changes:</b>	\$340,000	\$0	
<b>Total Revenue with Changes:</b>	<u>\$18,092,067</u>	<u>\$37,965,612</u>	
Preliminary Expenditures:	\$25,226,988	\$37,568,948	07/28/14
Changes to Preliminary Expenditures:			
Shadow Creek Ranch Complex	\$340,000		08/13/14
<b>Total Change in Expenditures:</b>	\$340,000	\$0	
<b>Total Expenditures with Changes:</b>	<u>\$25,566,988</u>	<u>\$37,568,948</u>	
Net Revenues Over/(Under) Expenses	(\$7,474,921)	\$396,664	
<b>Beginning Fund Balance</b>	<u>\$7,203,252</u>	<u>(\$271,669)</u>	
<b>Ending Fund Balance</b>	<u>(\$271,669)</u>	<u>\$124,995</u>	

## CAPITAL PROJECTS FUNDS - CHANGE LIST

The purpose of the change list is to track all changes to the Proposed Budget since it was presented to Council on July 28.

	<u>FY2013-14 PROJECTED</u>	<u>FY2014-15 PROPOSED</u>	<u>DATE OF CHANGE</u>
<b><u>Certificates of Obligation (68)</u></b>			
<b>Preliminary Revenues:</b>	<b>\$6,140,223</b>	<b>\$10,928,569</b>	07/28/14
<b><u>Changes to Preliminary Revenues:</u></b>			08/13/14
<b>Total Revenue Changes:</b>	\$0	\$0	
<b>Total Revenue with Changes:</b>	<u><b>\$6,140,223</b></u>	<u><b>\$10,928,569</b></u>	
<b>Preliminary Expenditures:</b>	<b>\$6,181,774</b>	<b>\$10,956,770</b>	07/28/14
<b><u>Changes to Preliminary Expenditures:</u></b>			08/13/14
Hillhouse Annex Phase II - Budgeted in Fund 50	(\$31,685)		
<b>Total Change in Expenditures:</b>	(\$31,685)	\$0	
<b>Total Expenditures with Changes:</b>	<u><b>\$6,150,089</b></u>	<u><b>\$10,956,770</b></u>	
Net Revenues Over/(Under) Expenses	(\$9,866)	(\$28,201)	
<b>Beginning Fund Balance</b>	<u><b>\$71,414</b></u>	<u><b>\$61,548</b></u>	
<b>Ending Fund Balance</b>	<u><b>\$61,548</b></u>	<u><b>\$33,347</b></u>	

	<u>FY2013-14 PROJECTED</u>	<u>FY2014-15 PROPOSED</u>	<u>DATE OF CHANGE</u>
<b><u>Water &amp; Sewer Revenue Bonds (67)</u></b>			
<b>Preliminary Revenues:</b>	<b>\$3,712,909</b>	<b>\$2,705,415</b>	07/28/14
<b><u>Changes to Preliminary Revenues:</u></b>			
Transfer from Fund 42 (McHard Rd Waterline savings)	\$295,000		
Transfer from Fund 301 (GEC)	\$95,000		
<b>Total Revenue Changes:</b>	\$390,000	\$0	
<b>Total Revenue with Changes:</b>	<u><b>\$4,102,909</b></u>	<u><b>\$2,705,415</b></u>	
<b>Preliminary Expenditures:</b>	<b>\$9,403,754</b>	<b>\$2,949,746</b>	07/28/14
<b><u>Changes to Preliminary Expenditures:</u></b>			
West Oaks Lift Station Rehabilitation	\$295,000		
Southdown WWTP Rehab	\$95,000		
<b>Total Change in Expenditures:</b>	\$390,000	\$0	
<b>Total Expenditures with Changes:</b>	<u><b>\$9,793,754</b></u>	<u><b>\$2,949,746</b></u>	
Net Revenues Over/(Under) Expenses	(\$5,690,845)	(\$244,331)	
<b>Beginning Fund Balance</b>	<u><b>\$6,612,866</b></u>	<u><b>\$922,021</b></u>	
<b>Ending Fund Balance</b>	<u><b>\$922,021</b></u>	<u><b>\$677,690</b></u>	

## CAPITAL PROJECTS FUNDS - CHANGE LIST

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The purpose of the change list is to track all changes to the Proposed Budget since it was presented to Council on July 28.

### Water & Sewer Pay as You Go (301)

<b>Preliminary Revenues:</b>	<b>\$66,100</b>	<b>\$224,500</b>	07/28/14
<u>Changes to Preliminary Revenues:</u>			
<b>Total Revenue Changes:</b>	\$0	\$0	
<b>Total Revenue with Changes:</b>	<u><b>\$66,100</b></u>	<u><b>\$224,500</b></u>	
<b>Preliminary Expenditures:</b>	<b>\$2,068,713</b>	<b>\$424,947</b>	07/28/14
<u>Changes to Preliminary Expenditures:</u>			
GEC	(\$95,000)		08/22/14
Transfer out to Fund 67	\$95,000		
<b>Total Change in Expenditures:</b>	\$0	\$0	
<b>Total Expenditures with Changes:</b>	<u><b>\$2,068,713</b></u>	<u><b>\$424,947</b></u>	
Net Revenues Over/(Under) Expenses	(\$2,002,613)	(\$200,447)	
<b>Beginning Fund Balance</b>	<u><b>\$2,390,310</b></u>	<u><b>\$387,697</b></u>	
<b>Ending Fund Balance</b>	<u><u><b>\$387,697</b></u></u>	<u><u><b>\$187,250</b></u></u>	

## OTHER FUNDS- CHANGE LIST

The purpose of the change list is to track all changes to the Proposed Budget since it was presented to Council on July 28.

	<u>FY2013-14 PROJECTED</u>	<u>FY2014-15 PROPOSED</u>	<u>DATE OF CHANGE</u>
<b>COURT SECURITY FUND (17)</b>			
<b>Preliminary Revenues:</b>	<b>\$54,683</b>	<b>\$57,208</b>	07/28/14
<b>Total Revenue with Changes:</b>	<b><u>\$54,683</u></b>	<b><u>\$57,208</u></b>	
<b>Preliminary Expenditures:</b>	<b>\$78,457</b>	<b>\$98,147</b>	07/28/14
<b>Changes to Preliminary Expenditures:</b>			
New Computer budgeted and assigned to the part-time Bailiff was not accounted for in the Total Expenditures. Reduces Fund Balance by the same amount.		\$1,350	08/13/14
<b>Total Change in Expenditures:</b>	\$0	\$1,350	
<b>Total Expenditures with Changes:</b>	<b><u>\$78,457</u></b>	<b><u>\$99,497</u></b>	
Net Revenues Over/(Under) Expenses	(\$23,774)	(\$42,289)	
<b>Beginning Fund Balance</b>	<b>\$129,609</b>	<b>\$105,835</b>	
<b>Ending Fund Balance</b>	<b><u>\$105,835</u></b>	<b><u>\$63,546</u></b>	
	<u>PROJECTED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
<b>CITYWIDE DONATION FUND (18)</b>			
<b>Preliminary Revenues:</b>	<b>\$69,235</b>	<b>\$23,250</b>	
<b>Changes to Preliminary Revenues:</b>			
<b>Total Revenue with Changes:</b>	<b><u>\$69,235</u></b>	<b><u>\$23,250</u></b>	
<b>Preliminary Expenditures:</b>	<b>\$103,094</b>	<b>\$31,500</b>	
<b>Changes to Preliminary Expenditures:</b>			
Animal Control needs Assessment/Feasibility Study		(\$9,500)	08/27/14
<b>Total Change in Expenditures:</b>	\$0	(\$9,500)	
<b>Total Expenditures with Changes:</b>	<b><u>\$103,094</u></b>	<b><u>\$22,000</u></b>	
Net Revenues Over/(Under) Expenses	(\$33,859)	\$1,250	
<b>Beginning Fund Balance</b>	<b>\$91,336</b>	<b>\$57,477</b>	
<b>Ending Fund Balance</b>	<b><u>\$57,477</u></b>	<b><u>\$58,727</u></b>	

	<u>FY2013-14 PROJECTED</u>	<u>FY2014-15 PROPOSED</u>	<u>DATE OF CHANGE</u>
	<u>PROJECTED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
<b><u>PARK DONATIONS FUND (46)</u></b>			
<b>Preliminary Revenues:</b>	<b>\$96,165</b>	<b>\$81,140</b>	07/28/14
<u>Changes to Preliminary Revenues:</u>			
Additional sponsorship revenue	\$8,000		
<b>Total Revenue with Changes:</b>	<b><u>\$104,165</u></b>	<b><u>\$81,140</u></b>	
<b>Preliminary Expenditures:</b>	<b>\$109,667</b>	<b>\$80,000</b>	07/28/14
<u>Changes to Preliminary Expenditures:</u>			
Design Services for parks signage (sponsorship revenue)	\$26,700		08/13/14
<b>Total Change in Expenditures:</b>	\$26,700	\$0	
<b>Total Expenditures with Changes:</b>	<b><u>\$136,367</u></b>	<b><u>\$80,000</u></b>	
Net Revenues Over/(Under) Expenses	(\$32,202)	\$1,140	
<b>Beginning Fund Balance</b>	<b><u>\$115,758</u></b>	<b><u>\$83,556</u></b>	
<b>Ending Fund Balance</b>	<b><u>\$83,556</u></b>	<b><u>\$84,696</u></b>	

**COURT SECURITY FUND - 17**  
**SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**FY 2015 PROPOSED BUDGET**

**OVERVIEW**

City Council adopted a resolution authorizing Municipal Court to collect a \$3 fee from each defendant found guilty of a misdemeanor. Pursuant to the Texas Code of Criminal Procedure, revenues generated from this fee must be deposited into a special fund. The money collected may be used only to fund court security and includes such items as metal detectors, surveillance equipment, security personnel, security hardware, personnel security training, or other security measures. The revenues generated from this fee partially cover the cost of a full-time Court Bailiff and a part-time Court Bailiff, in addition to operating costs. In fiscal year 2015, another part-time bailiff is added due to the increased number of dockets for property hearings and bond forfeiture hearings. The proportional share of Securenet (software/hardware for building security) maintenance remains funded in fiscal year 2015. Beginning in fiscal year 2016 or 2017, a portion of the costs will need to be funded from the General Fund as the City is currently drawing down fund balance to fund annual expenditures. Court Efficiency (10% of time pay fees) is also part of this fund. The fund balance at 9/30/2015 is estimated to be \$63,546.

	FY 2013 Actual	FY 2014 Amended Budget	FY 2014 Year End Projection	FY 2015 Proposed Budget
<b>REVENUES</b>				
FINES & FORFEITURES	\$ 59,477	\$ 66,163	\$ 54,508	\$ 57,008
INTEREST INCOME	200	254	175	200
TRANSFER IN				
<b>TOTAL</b>	<b>59,677</b>	<b>66,417</b>	<b>54,683</b>	<b>57,208</b>
<b>EXPENDITURES</b>				
SALARY & WAGES	58,912	63,734	64,139	82,203
MATERIALS & SUPPLIES	1,020	1,200	1,200	1,500
MISCELLANEOUS SERVICES	11,257	13,744	13,118	14,444
TRANSFER INVENTORY				1,350
<b>TOTAL</b>	<b>71,189</b>	<b>78,678</b>	<b>78,457</b>	<b>99,497</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(11,512)</b>	<b>(12,261)</b>	<b>(23,774)</b>	<b>(42,289)</b>
<b>FUND BALANCE - BEGINNING</b>	141,121	129,609	129,609	105,835
<b>FUND BALANCE - ENDING</b>	<b>\$ 129,609</b>	<b>\$ 117,348</b>	<b>\$ 105,835</b>	<b>\$ 63,546</b>

**CITYWIDE DONATION FUND - 18**  
**SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**FY 2015 PROPOSED BUDGET**

**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.

Expenditures in fiscal year 2014 totaled \$103,094, including \$39,625 for a van with cages for Animal Control Mobile Adoptions/Events; \$21,000 as a transfer to the General Fund for Animal Control expenses that include chemicals, vaccines, medical, animal food, and programs; \$16,993 for EMS to purchase computers in support of training and supplies, installation of vehicle mounted event recorders for drivers' safety and the installation of Knox Med Vaults for security of medications. Fire Marshal's Office received a grant of \$19,917 from Firehouse Subs for the purchase of a Fire Education House for public education. Pearland PETS presented Animal Control with a \$29,568 check toward the future purchase of a mobile adoption/disaster recovery vehicle. Pearland PETS presented Animal Control with a \$29,568 check toward the future purchase of a mobile adoption/disaster recovery vehicle.

The fiscal year 2015 budget includes \$2,200 for a laptop for a Humane Officer; \$1,550 for two motolights for motorcycles in the Police Traffic Division; \$18,250 for the replacement of gear racks with storage lockers and the purchase of a commercial size refrigerator on wheels for rehabilitation (cooling down) firefighters/EMTs when returning from fighting a fire. This leaves approximately \$43,000 available for Animal Control, \$11,550 available for Fire/EMS, \$850 for Police, \$300 for Emergency Management, and around \$1,200 for the Westside Library. The estimated amount available is \$58,727 on 9/30/2015.

	FY 2013 Actual	FY 2014 Amended Budget	FY 2014 Year End Projection	FY 2015 Proposed Budget
<b>REVENUES</b>				
INTEREST INCOME	\$ 118	\$ 106	\$ 150	\$ 120
MISCELLANEOUS DONATIONS	34,412	30,526	69,085	23,130
<b>TOTAL</b>	<b>34,530</b>	<b>30,632</b>	<b>69,235</b>	<b>23,250</b>
<b>EXPENDITURES</b>				
MATERIALS & SUPPLIES	11,868	10,675	11,115	1,550
BUILDINGS & GROUNDS				15,800
MAINTENANCE OF EQUIPMENT		280		
MISCELLANEOUS SERVICES	1			
INVENTORY	2,689	20,560	16,993	4,650
TRANSFER TO FUND 10		21,000	21,000	
CAPITAL OUTLAY		35,170	53,986	
<b>TOTAL</b>	<b>14,558</b>	<b>87,685</b>	<b>103,094</b>	<b>22,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	19,972	(57,053)	(33,859)	1,250
<b>FUND BALANCE - BEGINNING</b>	71,364	91,336	91,336	57,477
<b>FUND BALANCE - ENDING</b>	<b>\$ 91,336</b>	<b>\$ 34,283</b>	<b>\$ 57,477</b>	<b>\$ 58,727</b>

**PARK DONATIONS FUND - 46**  
**SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**FY 2015 PROPOSED BUDGET**

**OVERVIEW**

The Park Donations Fund was created to account for donations and sponsorships for Park Special Events such as the July 4th event or Winterfest. This fund is also used to account for the receipt and use of citizen donations through their water bills. Use of these funds are allocated to specific events as identified with the donation or sponsorship, to supplement events, grants or park development.

Funds are budgeted to supplement programs based upon the donations received. In FY 2015, \$26,700 of the sponsorship funds are budgeted for design services for new signage of parks. Fund Balance at 9/30/2015 is estimated to be \$84,696.

	FY 2013 Actual	FY 2014 Amended Budget	FY 2014 Year End Projection	FY 2015 Proposed Budget
<b>REVENUES</b>				
INTEREST INCOME	\$ 149	\$ 100	\$ 140	\$ 140
DONATIONS	877	1,000	1,025	1,000
SPONSORSHIPS	102,089	80,000	103,000	80,000
<b>TOTAL</b>	<b>103,115</b>	<b>81,100</b>	<b>104,165</b>	<b>81,140</b>
<b>EXPENDITURES</b>				
PROGRAMS	77,557	71,500	136,367	80,000
<b>TOTAL</b>	<b>77,557</b>	<b>71,500</b>	<b>136,367</b>	<b>80,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	25,558	9,600	(32,202)	1,140
<b>FUND BALANCE - BEGINNING</b>	90,200	115,758	115,758	83,556
<b>FUND BALANCE - ENDING</b>	<b>\$ 115,758</b>	<b>\$ 125,358</b>	<b>\$ 83,556</b>	<b>\$ 84,696</b>

**PEDC - CHANGE LIST (FUND 15)**

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The purpose of the change list is to track all changes to the Proposed Budget since it was presented to Council on July 28.

	<u>FY2013-14 PROJECTED</u>	<u>FY2014-15 PROPOSED</u>	<u>DATE OF CHANGE</u>
<b>Preliminary Revenues:</b>	<b>\$9,003,762</b>	<b>\$9,415,766</b>	07/28/14
<u>Changes to Preliminary Revenues:</u>			
<b>Total Revenue Changes:</b>	\$0	\$0	
<b>Total Revenue with Changes:</b>	<u><b>\$9,003,762</b></u>	<u><b>\$9,415,766</b></u>	
<b>Preliminary Expenditures:</b>	<b>\$6,927,734</b>	<b>\$14,594,620</b>	07/28/14
<u>Changes to Preliminary Expenditures:</u>			
Chamber of Commerce Contract	\$18,989	\$113,936	08/27/14
<b>Total Change in Expenditures:</b>	\$18,989	\$113,936	
<b>Total Expenditures with Changes:</b>	<u><b>\$6,946,723</b></u>	<u><b>\$14,708,556</b></u>	
Net Revenues Over/(Under) Expenses	\$2,057,039	(\$5,292,790)	
<b>Beginning Fund Balance</b>	<u>15,366,505</u>	<u><b>\$17,423,544</b></u>	
<b>Ending Fund Balance</b>	<u><b>\$17,423,544</b></u>	<u><b>\$12,130,754</b></u>	

**PEARLAND ECONOMIC DEVELOPMENT FUND - 15**  
**SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**FY 2015 PROPOSED BUDGET**

**OVERVIEW**

The Pearland Economic Development Corporation (P.E.D.C.) was created in 1995 by the voters under the Texas Development Corporation Act of 1979. The Corporation is financed by additional sales tax of a half-cent. State law allows the City to collect this sales tax to assist in the promotion, enhancement, and development on behalf of the City.

The Board of Directors are appointed by and serve at the discretion of the City Council. City Council approval is required for annual budgets and bonded debt issuance. The role of the Corporation is to provide guidance and funding for the operations of the City's economic development program and provide business incentives to support and promote the growth and diversification of the City's economic base.

Fund balance at 9/30/15 is \$12,263,679.

	FY 2013 Actual	FY 2014 Amended Budget	FY 2014 Year End Projection	FY 2015 Proposed Budget
<b>OPERATING REVENUES</b>				
Sales Tax	7,871,396	8,673,733	8,416,762	8,921,768
Interest Income	40,811	38,500	69,000	45,000
Intergovernmental			71,588	12,000
Miscellaneous	438,326	414,648	446,412	436,998
<b>TOTAL</b>	<b>8,350,533</b>	<b>9,126,881</b>	<b>9,003,762</b>	<b>9,415,766</b>
<b>OPERATING EXPENDITURES</b>				
Operating	1,152,608	1,738,407	1,472,441	1,809,301
Operating Transfers	2,460,617	178,782	199,122	204,971
Bond Payments	2,045,585	2,054,024	2,032,500	8,602,270
Inventory	2,464	5,000	5,000	5,000
Capital Outlay		48,000	147,320	955,000
<b>TOTAL</b>	<b>5,661,274</b>	<b>4,024,213</b>	<b>3,856,383</b>	<b>11,576,542</b>
REVENUES OVER/(UNDER) EXPENDITURES	2,689,259	5,102,668	5,147,379	(2,160,776)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
Capital Transfers Out		(376,274)	(1,210,326)	(1,408,500)
Incentives	(784,450)	(2,794,889)	(1,880,014)	(1,723,514)
Bond Proceeds				
<b>TOTAL</b>	<b>(784,450)</b>	<b>(3,171,163)</b>	<b>(3,090,340)</b>	<b>(3,132,014)</b>
<b>NET CHANGE IN FUND BALANCE</b>	1,904,809	1,931,505	2,057,039	(5,292,790)
<b>FUND BALANCE - BEGINNING (Before Reserves)</b>	13,461,696	15,366,505	15,366,505	17,423,544
<b>DEBT SERVICE RESERVES</b>	(665,254)	(665,254)	(665,254)	
<b>DEBT PAY-OFF (Cumulative)</b>	(3,041,757)	(4,815,942)	(4,725,109)	
<b>FUND BALANCE - ENDING</b>	<b>11,659,494</b>	<b>11,816,814</b>	<b>12,033,181</b>	<b>12,130,754</b>

## 2014 Fee Study for Permits Department Processing Fee

Permit Type	Pasadena	Alvin	League City	Sugar Land	Baytown	La Porte	Pearland Proposed	Number of Permits Processed	Revenue Based on Proposed Processing Fee
Commercial	\$110.00	\$150.00	N/A	N/A	N/A	\$47.50	\$10.00	527	\$5,270.00
Demo	\$50.00	\$150.00	\$150.00	\$45.00	\$45.00	\$75.00	\$10.00	27	\$270.00
Electrical	\$50.00	\$100.00	\$25.00	\$20.00	\$62.00	\$20.00	\$10.00	2,186	\$21,860.00
Fire Permits	N/A	N/A	\$50.00	N/A	N/A	\$47.50	\$10.00	367	\$3,670.00
Foster Home	N/A	N/A	N/A	N/A	N/A	N/A	\$10.00	37	\$370.00
Irrigation	N/A	N/A	\$25.00	N/A	N/A	\$47.50	\$10.00	327	\$3,270.00
Mechanical	\$50.00	\$100.00	\$25.00	\$30.00	\$50.00	\$30.00	\$10.00	1,517	\$15,170.00
Moving	N/A	N/A	\$150.00	\$175.00	\$125.00	\$150.00	\$10.00	41	\$410.00
Plumbing	\$50.00	\$50.00	\$25.00	\$30.00	\$62.00	N/A	\$10.00	1,962	\$19,620.00
Residential Addition Alteration	\$65.00	N/A	\$65.00	N/A	\$62.00	\$47.50	\$10.00	3,642	\$36,420.00
Residential New Single Family	\$100.00	\$100.00	N/A	\$50.00	\$50.00	\$47.50	\$10.00	942	\$9,420.00
Residential New Two Family	\$100.00	\$100.00	N/A	N/A	N/A	\$47.50	\$10.00	0	\$0.00
Residential New 3 or more Family	\$100.00	\$100.00	N/A	N/A	N/A	\$47.50	\$10.00	0	\$0.00
Swimming Pools	\$50.00	N/A	\$25.00	N/A	N/A	\$47.50	\$10.00	309	\$3,090.00
Signs	\$50.00	N/A	N/A	\$30.00	N/A	\$47.50	\$10.00	391	\$3,910.00
Tenant Occupancy	\$150.00	N/A	N/A	N/A	N/A	\$50.00	\$10.00	160	\$1,600.00
<b>Total</b>									<b>\$124,350.00</b>

N/A - Information not available or combined with other fees.