

City of College Station, Texas Proposed Budget for Fiscal Year 2019

October 1, 2018 to September 30, 2019

Principal City Officials, August 2018

Elected Officials

Mayor	Karl Mooney
City Council Place 1	Bob Brick
City Council Place 2	Jerome Rektorik
City Council Place 3	Linda Harvell
City Council Place 4	Barry Moore
City Council Place 5	John Nichols
City Council Place 6/Mayor Pro Tem.....	James Benham

City Administration

Interim City Manager	Jeff Capps
Deputy City Manager	Vacant
Assistant City Manager	Jeff Kersten
Interim Assistant City Manager.....	David Coleman
Director of Planning and Development Services	Vacant
Director of Finance.....	Mary Ellen Leonard
Director of Public Communications	Jay Socol
Director of Water Services.....	Gary Mechler
Director of Electric Utility.....	Timothy Crabb
Chief of Police	Scott McCollum
Fire Chief	Jonathan McMahan
Director of Public Works	Donald Harmon
Director of Parks and Recreation	David Schmitz
Chief Information Officer	Sindhu Menon
Director of Human Resources	Alison Pond
Director of Community Services	Debbie Eller
Director of Economic Development.....	Natalie Ruiz
City Attorney	Carla Robinson
City Secretary	Tanya Smith
Internal Auditor.....	Ty Elliott



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of College Station
Texas**

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morill

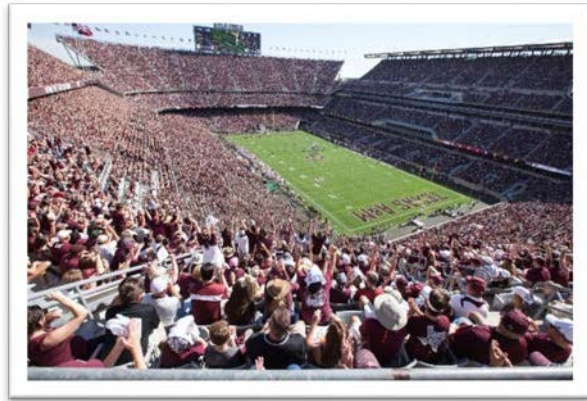
Executive Director

Community Profile

City of College Station
Home of Texas A&M University



College Station is home to Texas A&M University, one of the country's largest public institutions. The Aggies are members of the powerful Southeastern Conference, making big-time college sports a major local attraction. A&M's international influence supplies a healthy diversity of race, culture, and nationality that reflects much of the vibrancy, tradition, and spirit that make the community a special place.



Nationally recognized

College Station is ranked No. 3 on Forbes' list of the best small U.S. places for business and careers and has been recognized as one of the nation's top 10 cities for families and retirees. In addition, College Station is rated as the top college town in Texas and is listed as one of the 15 fastest-growing metros in the country. Meanwhile, the city boasts one of the lowest property tax rates in Texas.

College Station is located in the heart of central Texas within a three-hour drive of five of the nation's 20 largest cities. A network of well-maintained highways and a regional airport served by major airlines provide convenient access from just about anywhere. College Station is the only city in the country with six nationally accredited departments -- parks, public works, water, fire, police and public safety communications.



Safe and family-friendly

College Station is among the safest and most family-friendly communities in Texas, consistently maintaining one of the state's lowest crime rates. Kiplinger's has ranked College Station among the nation's 10 best places to raise a family, and the College Station Independent School District is rated among the nation's best and has produced more than 100 national merit semifinalists in the last decade.

The George Bush Presidential Library and Museum is one of the region's most popular tourist attractions with more than 125,000 annual visitors. The Brazos Valley Veterans Memorial at Veterans Park is another top attraction that features memorials for every American war.



Abundant recreation

College Station's 58 public parks cover almost 1,400 acres, with many providing amenities such as tennis and basketball courts, swimming pools, dog parks, playgrounds, picnic pavilions, walking/jogging and nature trails, a competition-quality skate park, and a large outdoor amphitheater and festival site.



The city offers a variety of adult and youth recreational programs such as softball, basketball, volleyball and kickball leagues, summer swim lessons, and a competitive swim team, to name a few.

College Station is also a frequent host of the Texas Amateur Athletic Federation's Games of Texas.

Thriving economy

In 2018, College Station ranked No. 1 on CardRates's list of U.S. cities poised to thrive economically. The city has worked closely with Texas A&M and the City of Bryan to develop a high-tech research area that will spark the area's economic growth for years to come. In May 2018, the area's unemployment rate stood at 2.6 percent, which ranks among the lowest in Texas and nationally.

College Station History

The community's origins go back to the founding of Texas A&M College, which opened in 1876 as Texas' first state institution of higher education.

Because of the school's isolation, school administrators provided facilities for those who were associated with the college. The campus became the focal point of community development. The area was designated as College Station, Texas by the Postal Service in 1877. The name was derived from the train station located to the west of the campus.

The growth of both the community and college influenced residents' desire to create a municipal government, and the City of College Station was incorporated in 1938. The incorporation was a result of a petition by 23 men, representing on and off campus interests, to the board of directors of the college. The board of directors had no objection to the annexation and suggested that a belt around the campus be included in the proposed city.



The first College Station City Council in 1938.

Citizens voted 217 to 39 on Oct. 19, 1938, to incorporate. The first city council meeting was held on Feb. 25, 1939, in the Administration Building on the A&M campus.

The city council adopted a governmental structure similar to the council-manager form of government. At the time of incorporation, state law did not allow a general law city to hire a city manager. As a result, College Station employed a business manager until 1943 when state law was changed to permit general law cities to make

use of the council-manager form of government. In fact, College Station was the first general law city in the State of Texas to employ a city manager. When College Station's population exceeded 5,000 in 1952, College Station voters approved a home rule charter that provided for the council-manager form of government.



CITY OF COLLEGE STATION
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**City of College Station
Fiscal Year 2018-2019
Budget Cover Page**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,432,275, which is a 8.44 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 \$2,039,527.



CITY OF COLLEGE STATION
Home of Texas A&M University®



August 9, 2018

Honorable Mayor and City Council:

Introduction

I am pleased to present the Fiscal Year 2018 – 2019 Proposed Budget for the City of College Station. The budget sets the strategic policy direction for the City and provides the funding to implement that direction for the year.

Addressing Council's 2018 strategic plan objectives, continued cost avoidance, growth and the consequences of growth are the dominant themes in the budget this year. The budget provides a roadmap for addressing public safety, development and infrastructure demands of the City into the future. The February 2018 City Council planning session identified key areas of focus. The proposed budget is designed to address growth and the priorities set by the City Council.

Council Goals influencing this budget

- Government that is transparent, efficient, accountable and responsive that actively promotes citizen involvement
- Stewardship of financial resources, both current and future
- Enable economic growth and development
- Maintain citizen's health, safety and general welfare
- Promote long-term, viable, safe and appealing neighborhoods
- Commitment to a safe, efficient, sustainable and well-connected transportation system

Key Strategic Objectives Addressed in the Proposed Budget

- Establishes a utility smart meter technology implementation plan
- Continues to develop and enhance recruiting/retention programs, including continual review of pay, positions, staffing and other related staffing components
- Reflects construction activities of a new police facility
- Provides funds for the completion of the design of a new City Hall
- Finalizes funding of construction activities to re-purpose the Arts Council Building
- Provides funding for the design of the Spring Creek Corporate Campus development
- Provides funds for the construction of phase one of Southeast Park
- Finalizes funding of construction of two synthetic fields at Veterans Park
- Provides funds to assist with the Comprehensive Plan update

As the City continues to grow, we must respond to growth in a sustainable and significant way if we want to avoid the pitfalls that unaddressed growth can bring to a community. We must, of course, be prudent with available resources to maximize the services provided by the City.

Budget Summary

The Fiscal Year 2018 – 2019 proposed net budget for the City of College Station totals \$360,680,102 for all funds. Of this amount, \$252,279,750 is included for the operations and maintenance budget, and \$108,400,352 is included for the capital budget. The Budget was prepared using policy parameters provided by the City Council through its Strategic Plan, Fiscal and Budgetary Policies, and previous policy direction from the City Council.

The following are the City Council strategic initiatives that provide direction in budget preparation:

- Good Governance
- Financial Sustainability
- Core Services & Infrastructure
- Neighborhood Integrity
- Diverse & Growing Economy
- Improving Mobility
- Sustainable City

Economic Conditions

Economic conditions remain mostly positive in College Station. Property values have continued to increase, with new construction continuing at a strong pace. In the northern part of the City, development and redevelopment continues to be strong along the University Drive Corridor with the opening of hotels, restaurants, a movie theater and other businesses in several mixed use developments including Century Square. Much of this development will be open for business in the fall of 2019 and it continues to attract new retail to the City as reflected in continued sales tax revenues growth. On the other side of Texas Avenue the new Embassy Suites hotel opened in the fall of 2017 and added significant property value to the tax base. The opening of the new ViaSat headquarters in the Bio-Corridor area also added significant new value to the tax base. Multi-family construction continues to take place in the University Drive Corridor as well, with additional high rise student housing facilities set to open in August 2018.

Development continues in the southern part of the City as well especially in the Tower Point and CapRock developments. Multiple new restaurants and other businesses have opened in 2018 to service the growing residential population. Construction is also underway on a Mercedes Benz, BMW and other luxury car dealership, adding to the ad valorem tax base in FY19. The City's third HEB grocery store is currently under construction and slated to open in August 2018, further attesting to the growth in the area's population.

Texas A&M University continues to see significant growth and development as enrollment continues to increase. Construction of new buildings and facilities on campus continues. The Texas A&M University System RELLIS campus is slated to open in August 2018 with its first students, offering new paths and degrees, thus attracting additional students to the area.

The City's investment in athletic facilities such as Veterans Park continue to attract significant events including the TAAF Games of Texas for the summers of 2018 and 2019 and the Texas State 7v7 Championships. The FY19 proposed budget includes construction funds for development of baseball/softball facilities at Southeast Park to further diversify the City's athletic facilities for citizen's use and to attract additional events.

While the continued growth of the City is positive, the rapid pace strains city services, such as public safety, transportation and utility systems and other core services.

Tax Rate

The total net taxable certified value of property in the City of College Station for 2018 is \$9,487,074,377. This represents an increase of 6.57% over 2017. This includes an estimate of property value still under protest with an estimated final value of \$19,184,602. Of the increase to assessed values, \$403,195,204 is taxable new value added to the tax rolls. Existing property values increased by 2.04% over 2017 in total.

As you are aware, at Council's direction, the City implemented a 5.0% homestead exemption that will go into effect for fiscal year 2019. Since our community has a significant transient population, the intent of the exemption is to provide some relief to permanent residents and shift some of the tax burden to the investment community. To minimize the impact on the revenues required by the City to provide services, the proposed tax rate includes a slight increase of \$0.8341 cents per \$100 assessed valuation in order to not impact City revenue.

Based on the final property value numbers received – the effective tax rate for FY19 is calculated to be 47.8968 cents per \$100 assessed valuation. The effective tax rate is the rate that will raise the same revenues on the same properties this year as last year. The rollback tax rate is 52.2313 cents per \$100 assessed valuation. The rollback tax rate is the highest rate that can be adopted before citizens can initiate a petition to lower the tax rate to the rollback rate.

The FY19 Proposed Budget includes a tax rate of 50.50841 cents per \$100 assessed valuation and includes a \$0.8341 cents per \$100 assessed valuation increase on the overall tax rate to support 5.0% homestead exemption as discussed above. The proposed operations and maintenance portion of the tax rate is 28.5502 cents per \$100 assessed valuation. This will provide the necessary property tax revenue needed to support the proposed General Fund budget. The debt service portion of the tax rate is 22.0339 cents per \$100 assessed valuation, which is the rate necessary to meet the tax supported debt obligations of the City.

The following chart shows the two components of the tax rate and compares last year's tax rate to this year's proposed tax rate.

	FY18	Change	Proposed FY19
Debt Service Fund	22.0339	0.0000	22.0339
General Fund	27.7161	0.8341	28.5502
	49.7500	0.8341	50.5841

*Rates above are stated cents per \$100 assessed valuation

Each cent on the tax rate generates approximately \$850,000 in additional property tax revenue.

Service Level Increases

Increased growth puts demands on resources and results in the need for service level increases. Below is a summary of some of the key service level increases included in the proposed budget.

Public Safety - Police Department

It has become increasingly difficult to retain police officers due to workload intensity as a result of community growth and pay disparity related to competing communities. The primary budget request is for a Sworn Officer STEP Plan modification. The proposed budget includes:

- Sworn Officer STEP Plan Modification
- Body Cameras SWAT and CID
- Equipment for CSTEP Vehicles
- Departmental Budget Adjustment for ongoing routine expenses

Public Safety - Fire Department

As with the Police Department, pay disparity related to competing communities is this department's primary concern. The proposed budget includes:

- Creation of STEP Plan Pay Structure
- Incentive pay for SCBA technicians
- TIFMAS Equipment
- Two Quick Response Vehicles
- Replacement of expired Helmets, Boots and Gloves
- On-line Paramedic Certification training
- Fire and EMS Accreditation expenses
- EMS Supply Budget Adjustment for ongoing routine EMS supplies
- Co-Medical Director expense
- Operative IQ software for inventory management
- Knox Keysecure Replacement
- TCFP Certification and Professional Memberships increase

Core Services and Infrastructure - Public Works

Keeping up with the traffic and infrastructure needs in College Station is a top priority in this budget. The proposed budget includes:

- One GIS Analyst for the Asset Management Program
- Process Mapping for streamlined workflows
- Funding for the implementation of the 5th year of the Corrective Building/Facility Maintenance Plan as well as one time additional funding for facilities repairs
- Delineation of Raised Median Noses
- Funding for curb replacement in Summit and Castlegate II
- Funding for ADA Compliance upgrades in specified City facilities

Core Services and Infrastructure - Parks and Recreation

Providing safe and appealing neighborhoods is a priority in this budget. Many of these items have been identified in the Parks Asset Management Plan. The proposed budget includes:

- One Groundswoker
- Licenses for Cityworks software for Asset Management Program
- Severe Weather Detection System
- Synthetic Field Paint Removal Machines
- College Station History Book update

Growth/Neighborhood Integrity - Planning and Development

Development continues to be strong in College Station. In order to review and process growth in development, it is necessary to add additional resources. The proposed budget includes:

- 10-Year Update of the Comprehensive Plan
- Funding for the continued implementation of the Neighborhood Plans

Diverse Growing Economy - Community Services

The proposed budget includes funding for a Northgate District study and Implementation Plan. The Northgate District has continued to evolve rapidly with the explosive growth of Texas A&M University. With its proximity to campus, the Northgate District has evolved creating operational and developmental challenges. A comprehensive plan is needed to address safety, mobility, parking and the increased density of the area.

Core Services and Infrastructure/Growth - Electric Utility

Current and planned growth is driving the proposed service level adjustments for the Electric Utility. The proposed budget includes:

- One Transmission / Distribution Supervisor
- One Planning Project Coordinator

- One GIS Analyst
- One Backyard Bucket Truck
- One Substation Service Truck
- Funding increase for Energy Conservation Programs
- Funding for upgrades for one Substation Service Truck

The Electric department anticipated the implementation of a utility smart meter technology program prior to budget development and was able to include three FTE's related to program implementation into the FY18 operations & maintenance budget. The three positions include one SCADA Analyst, one AMI Supervisor and one AMI Superintendent.

The budget for the Electric Utility does not include a rate increase for FY19.

Core Services and Infrastructure/Growth - Water Services

Current and planned growth is driving the proposed service level adjustments for Water Services. The proposed budget includes:

- One Field Operations Maintenance Supervisor

The budget for water does not include a rate increase for FY19.

Core Services and Infrastructure/Growth - Wastewater Services

As with the Electric Utility, current and planned growth is driving the proposed service level adjustments for Wastewater Services. The proposed budget includes:

- One Plant Operations Maintenance Supervisor
- One Lead Power & Control Supervisor (Crew Leader)

The budget for Wastewater also includes a scheduled increase of 5.0% to be implemented at the beginning of FY19. This rate increase is needed to meet the upcoming capital project expenditures in FY19 and the next several years.

Core Services and Infrastructure/Growth – Solid Waste

Continued growth is driving the proposed service level adjustments for the Solid Waste Fund. The proposed budget includes:

- One Route Manager Position and Automated Side Loader Vehicle
- Funding for a Residential Solid Waste & Recycling Guide and Calendar

The budget for Solid Waste does not include a rate increase for FY19.

There are other recommended service level adjustments included in the proposed budget. A full listing of the service level adjustments can be found in Appendix B of this document.

Compensation and Benefits

Maintaining a competitive pay and benefit structure allows the City to attract and retain highly regarded, well-qualified employees who are on the front lines of providing services to the citizens and visitors of College Station. In 2015, a City-wide salary survey was conducted to determine how the City of College Station's compensation and benefits package aligns with the market. This work has been continued annually in order to stay competitive with the market, and attract and retain the best employees.

The proposed budget includes funds to continue with the salary work begun in 2015. Funds are included in the proposed budget for a 2% scale movement for all positions in the City in order to keep up with market changes. The FY19 Proposed Budget also includes a 1.5% pool for merit performance pay increases for eligible City personnel. The performance pay is designed to address performance and retain high performers. There are also funds included in the budget for targeted adjustments to specific positions that may need to be adjusted to address creating more career progression opportunities in different areas of

the City. Excluding the SLA requests for STEP plan modifications, a total of \$1.4 million is included in the proposed budget for implementing the pay plan structure, including scale movement, merit pools and targeted adjustments.

The FY19 employee health benefit package includes one Preferred Provider Organization (PPO) option and one High Deductible option. In the FY19 Proposed Budget, City premium contributions for these plans will increase at 5%. There is no increase proposed in the Employee contribution for Health Insurance premiums in the proposed budget.

The proposed FY19 budget also includes the implementation of a plan to address the increasing liability carried on the City's books related to the retirement benefit managed by Texas Municipal Retirement System (TMRS). While the City funds a substantial portion of the benefit annually, the benefit liability has been increasing slightly over the last several years. The FY19 budget includes a plan to fund the increase in the liability on an ongoing basis in an irrevocable trust.

Capital Projects

The proposed Capital Improvements Project Budget for FY19 totals \$108,400,352 for all funds that include capital projects. This is a decrease of approximately \$12.5 million over the capital budget for FY18 yet reflects some significant capital projects scheduled to be addressed this coming year. The appropriations are intended to provide budget authorization for the contracts that are expected to be brought to Council for approval in FY19. In some cases, the expenditures related to these contracts may be spread across multiple fiscal years and, in those cases, the appropriations for the fiscal year would exceed the anticipated expenditure for the fiscal year. The appropriations on capital projects will carry forward into subsequent fiscal years.

The Streets Capital budget includes over \$16.240 million in appropriation for street and transportation capital projects. These include the appropriation for a number of significant transportation projects that will be continuing or moving forward in FY19. These projects include the Relocation of the Union Pacific Railroad Crossing from Cain to Deacon, the Capstone & Barron Rd Alignment, the Greens Prairie Road - Arrington Road to City Limits West of Wallace Phillips Parkway, and the Greens Prairie Trail – City Limits West of Woodlake to Royder Road. In addition, appropriations have been included in FY18 for a number of projects that have been added to the 5-year CIP in an effort to address some high priority transportation needs. These include the Lincoln Avenue Rehabilitation project, the Royder Road Phase III –FM 2154 to I&GN Road project, and the design of the State Highway 40/FM 2154 Interchange project.

Other significant governmental capital projects include continued funding for the new Police Station. Construction on this project is expected to begin in FY19 and be completed in FY20. Budget appropriations of \$10 million have also been included for the construction of a New City Hall.

The proposed capital budget also includes approximately \$68 million in new appropriation for electric, water and wastewater capital projects. Significant utility projects that will continue to move forward in FY19 includes Advanced Meter Infrastructure (AMI) and Graham Road Substation construction for the Electric Utility and the Lick Creek Wastewater Treatment Plant Expansion for Wastewater. The Hotel Tax Fund includes \$4.8 million in capital appropriations for the completion of improvements at Veterans Park that include two additional synthetic fields as well as construction of improvements at Southeast Park that includes eight softball/baseball fields and related amenities.

These capital funds come from various sources including Certificates of Obligation supported by the tax rate or utility rates, and existing cash reserves from the General Fund, the Utility funds, and the Hotel Tax Fund. Associated operating and maintenance costs needed for the projects that will be operational in FY19 have been included in the proposed budget.

Conclusion

Thanks to all who worked so hard to prepare this budget, especially the Finance Department that put many hours into its preparation. Thanks to the Management Team for identifying service needs for the future. Thanks also goes to you, the City Council, for your direction and leadership.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Capps". The signature is fluid and cursive, with the first name "Jeff" being more prominent than the last name "Capps".

Jeff Capps
Interim City Manager



CITY OF COLLEGE STATION
Home of Texas A&M University®

Executive Summary

City of College Station Mission Statement

On behalf of the citizens of College Station, home of Texas A&M University, we will continue to promote and advance the community's quality of life.

The following is a summary of key elements included in the Fiscal Year 2018-2019 Proposed Budget for the City of College Station. The 2019 fiscal year begins October 1, 2018 and ends September 30, 2019. This budget provides the framework to implement the mission and vision of the City as outlined by City Council.

The budget is prepared in the context of the Financial Forecast. The forecast predicts the fiscal impact of current and future budgetary decisions in a five-year forecast based on a set of assumptions regarding revenues and expenditures. The budget also continues the implementation of decisions made by Council.

The budget is submitted to Council approximately 45 days prior to the end of the fiscal year. Copies are placed with the City Secretary and in the Larry J. Ringer Library for citizen review. The budget is also available on the City's website at www.cstx.gov.

The budget document is presented by fund and is designed to provide decision makers with an overview of City resources and how resources are utilized to accomplish the policy direction of Council. The budget shows the City's commitments and how the City meets the financial policies proposed by Council. The document is also designed to show services provided and associated costs.

Below is a summary of the Fiscal Year 2018-2019 Proposed Net Budget.

FY19 Proposed Net Budget Summary	
Fund Type	Proposed Net Budget
Governmental Funds	\$ 104,022,735
Enterprise Funds	132,390,151
Special Revenue Funds	15,866,864
Subtotal O&M	\$ 252,279,750
Fund Balance/Working Cap Transfer to CIP	37,112,562
Capital Projects	71,287,790
Total Proposed Net Budget	\$ 360,680,102

Budget Format

The budget is presented in three sections: the Budget Summary, Fund Sections, and Appendices.

Budget Summary Section

The Budget Summary section provides a general overview of the proposed budget and identifies key changes from the prior year. This section includes the Transmittal Letter, Executive Summary and Budget Overview.

Fund Sections

The Fund sections of the budget provide a view of various services provided by the City and are organized around the Governmental, Enterprise, Special Revenue, and Internal Service funds. This part of the budget is designed to show services provided and the budget resources available.

Included in the fund sections are the departments' strategic plans. These plans include the mission statement for the department, departmental goals, issues and needs, plans of action and key performance indicators. The departmental strategic plans reflect the primary services that departments provide and ties those to specific elements from the City's Strategic Plan as directed by the City Council. The key performance indicators are specific measures that illustrate how well levels of service are being met.

Also included in these sections are summary reports including fund summaries and department summaries. Fund summaries include operational and non-departmental expenditure details for prior year (FY17) actual revenues and expenditures, revised FY18 budget revenues and expenditures, FY18 year-end estimates, FY19 proposed base budget, FY19 proposed service level adjustments, and the total FY19 proposed budget. Department summaries include only the operations and maintenance expenditures within a fund. The financial details of each division within a department, a summary of expenditures by classification type (salaries, supplies, maintenance, purchased services, capital outlay, purchased power, other purchased services and indirect costs), as well as a summary of personnel and list of all proposed SLA requests are included on each department summary.

Appendices

The final section of the budget is the Appendices, which includes supplemental information to meet specific Charter requirements and provide an overview of the community. The appendices include a detailed schedule of positions in the budget, the Fiscal and Budgetary Policies, and other schedules necessary for a comprehensive budget document.

Budget Basis

The City organization is composed of various departments or general service areas. In some cases, departments are represented within more than one fund. Each department consists of one or more divisions and each division may have one or more activity (cost) centers. Routine budget controls are exercised within activity centers at the category level (groupings of accounting objects into the categories: salaries and benefits, supplies, maintenance, purchased services, and capital outlay). On an annual basis, fiscal control is at the department level in the General Fund and at the fund level for other funds.

Also included in the budget is a summary of the proposed Capital Improvement Projects Budget for FY19. This includes the General Government Capital Projects, Utility Capital Projects and Special Revenue Capital Projects.

Budgetary Management

The strategic planning and budget processes are integrated to ensure that policy direction is implemented through the budget cycle. The development of the budget begins early in the calendar year with budget staff preparing salary and benefit information based on current pay policy for the upcoming budget year. The process continues through the spring and summer as departments prepare budget requests.

Salary and benefit amounts for regular full and part-time positions are budgeted approximately three percent lower than actual salary costs to account for anticipated vacancies that may occur during the fiscal year.

The Budget staff evaluated the FY18 budget prior to developing target budgets for FY19. Part of the analysis involved identifying and removing budgets for all “one-time” expenditures (expenditure budgets for one-time capital, special studies and other like items) that were included in the FY18 budget. Only budgets for one-time items not anticipated to be completed in FY18 were included in the FY19 target base budget. The target budgets were distributed to the departments to determine any changes that were needed to reflect the department’s ability to provide services at the same level as the prior year.

A detailed review of departmental submissions was conducted to ensure that requests were complete and within the guidelines set forth by City Council. The Budget Division prepared estimates to departments for many costs including salaries and benefits, equipment replacement, utilities, and other operating costs. Certain costs within the budget were adjusted for inflationary factors.

The base budgets were prepared by the departments and were designed to provide the resources needed to maintain or expand current service levels. The budget was prepared conservatively. Any material changes in services were submitted as Service Level Adjustments (SLAs) and will be considered by Council during the budget workshops.

SLAs are included in the proposed budget based on several criteria: a) mandates due to federal or state statutes or regulations, contractual agreements, local policies and capital projects; b) items directly related to the strategic goals of Council; c) other items of general value to the City, either as additions or replacements of efficiencies or improved services; d) items that maintain or expand existing service levels in light of fluctuating demands for service. The proposed SLA list is included in Appendix B. Many of the proposed SLAs are for one-time expenditures rather than for programs that have ongoing costs.

As part of the FY19 budget development process, departments were asked to submit Department Strategic Plans intended to outline departmental goals, issues, and key performance indicators. Departments were also asked to assess and document the anticipated needs of the next three years using the Strategic Business Plans as a framework to identify these needs. These needs were submitted as part of a future years SLA request and have been used in developing the various Fund forecasts.

Fiscal and Budgetary Policies

Each year as part of the budget process, Fiscal and Budgetary Policies are reviewed. All Fiscal and Budgetary policies are included in Appendix F in this document. The Fiscal and Budgetary Policies serve as the framework for preparing the budget as well as for the financial management of the City. During the budget preparation process these policies are reviewed with Council. The City incorporates Long-Range Financial Policies into the City’s Strategic Plan in accordance to the City Mission and Vision.

Long-Range Financial Policies

The “operating budget” is the City’s annual financial operating plan and, as such, includes all of the operating departments of the City, the debt service fund, all capital projects funds, and the internal service funds of the City. Each year departments are asked to submit Strategic Plans intended to outline departmental goals, issues, and key performance indicators as well as assess and document the anticipated needs of future years. These plans are analyzed in a Multi-Year Fund Forecast. In addition, strategic policies have been created to cover how the city approaches Revenue Management, Expenditure Control, Capital Budgets and Programs, Capital Maintenance and Replacement, Asset Management, Debt Management, Financial Conditions, Reserves and stability ratios as well as internal controls. The Fiscal and Budgetary Policies require that the operating budget be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. In accordance with this policy, the FY19 Proposed Budget presented in this document is a balanced budget.

Strategic Plan

The Strategic Plan is a collaboration of the City Council and the numerous City departments working together to create a cohesive forward direction for College Station in the upcoming years.

The following is an outline for the goals and practices we have set to achieve in the near future so that each citizen may enjoy a greater quality of life than ever before.

Mission Statement

ON BEHALF OF THE CITIZENS OF COLLEGE STATION, HOME OF TEXAS A&M UNIVERSITY, WE WILL CONTINUE TO PROMOTE AND ADVANCE THE COMMUNITY'S QUALITY OF LIFE.

Community Vision

College Station will be a vibrant, progressive, knowledge-based community that promotes the highest quality of life by:

- Promoting safe, tranquil, clean and healthy neighborhoods with enduring character.
- Increasing and maintaining citizens' mobility through a well-planned and constructed intermodal transportation system.
- Promoting sensitive development and management of the built and natural environments.
- Supporting high-quality, well-planned and sustainable growth.
- Valuing and protecting our community's cultural and historical resources.
- Developing and maintaining high-quality, cost-effective community facilities, infrastructure and services that ensure a cohesive and connected city.
- Proactively creating and maintaining economic and educational opportunities for all citizens.

College Station will remain a friendly and responsive community and will be a demonstrated partner in maintaining and enhancing all that is good and celebrated in the Brazos Valley. It will forever be a place where Texas and the world come to learn, live and conduct business.

Core Values

- The health, safety, and general well-being of the community.
- Excellence in customer service.
- Fiscal responsibility.
- Citizen involvement and participation.
- Collaboration and cooperation.
- Regionalism as an active member of the Brazos Valley community and beyond.
- Activities that promote local autonomy.
- Plan and collaborate with Texas A&M University.

Organizational Values

- Respect everyone
- Deliver excellent service
- Risk, create, innovate
- Be one city, one team
- Be personally responsible
- Do the right thing - act with integrity and honesty
- Have fun

Using the mission statement, community vision, and values as a spring board, the College Station City Council has set the strategic direction for the city government through development of seven goals with supporting objectives and action agendas. The Strategic Plan focuses organizational resources and identifies those intentional actions to be undertaken by city government to achieve the desired outcomes.

I. Good Governance

The City is governed in a transparent, efficient, accountable and responsive manner on behalf of its citizens that actively promotes citizen involvement.

A. Objectives: What does this mean for citizens?

- a. The city conducts business in an open and inclusive fashion.
- b. The city delivers services in an efficient, practical manner.
- c. The city actively pursues the aspirations, goals, and expectations of its citizens.
- d. Citizens are encouraged to serve on city boards, commissions, and in other volunteer capacities.
- e. Citizens are satisfied with city services and facilities.

B. Actions: How will we achieve success?

- a. The council will annually review and implement the Strategic Plan.
- b. The council will conduct regular citizen surveys about city services and priorities.
- c. The council will conduct regular internal audits of city services, practices, and programs and report the results to the public.
- d. The city will televise council workshops and regular meetings.
- e. Critical governance information such as plans, budgets, ordinances, expenditures, etc., will be available on the city's website and in city offices.
- f. Council will ensure its funding partners remain wise stewards of tax funds.
- g. Council will adopt and adhere to a series of practices for conducting its meetings.
- h. The city will ensure that notices are posted and readily available to the public.
- i. The city will share information and communicate with citizens about city issues through owned, earned, and paid media.

II. Financial Sustainability

Wise stewardship of financial resources results in the city's ability to meet service demands and obligations without compromising the ability of future generations to do the same.

A. Objectives: What does this mean for citizens?

- a. The city maintains diverse sources of revenue and a comparable property tax rate for growing cities of comparable size.
- b. The city maintains adequate reserves to ease the impact of economic fluctuations.
- c. The city maintains economic competitiveness measured by comparable trends.
- d. Citizens know where city revenue comes from and how it is spent.
- e. Citizens are satisfied with city services and facilities.

B. Actions: How will we achieve success?

- a. The city will have an annual balanced budget and a diversity of revenue sources.
- b. The city will endeavor to maintain or improve its current bond rating.
- c. Enterprise operation rates will be set to meet service demands.

- d. The city will seek grants and other outside funding.
- e. The city will strive to maintain and rehabilitate equipment, facilities, and infrastructure on a strategic schedule and establish reserve funds to enable replacement.
- f. The city will seek the efficient delivery of services and facilities.
- g. The city will maximize the transparency of expenditures, policies, and procedures.
- h. The city will conduct routine audits to ensure accountability and maximize efficiency.
- i. The city will set fees at appropriate levels to recover the costs of service delivery.
- j. The city will share information and communicate with citizens about the city's fiscal issues through various media outlets.

III. Core Services & Infrastructure

The city's core services and infrastructure are efficiently, effectively and strategically delivered to enable economic growth and development, and to maintain citizens' health, safety and general welfare.

- A. Objectives: What does this mean for citizens?
 - a. The city has few utility failures and outages.
 - b. The city reduces crime and fear of crime, including risk of injury or property damage.
 - c. The city protects life and property in times of emergency.
 - d. City services and facilities are adequate in size, location, and timing.
 - e. City services and utilities are safe and efficient.
 - f. The city assists at-risk and low-income residents.
 - g. Citizens are satisfied with city services and facilities.
- B. Actions: How will we achieve success?
 - a. The city will maintain program accreditations and certifications.
 - b. The city will attract and retain professional staff and be an employer of choice.
 - c. The city will guide private and public land use for business development.
 - d. The city will plan for, maintain, and invest in the infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.
 - e. The city will provide immersive learning experiences for citizens.
 - f. The city will use technology to effectively and efficiently deliver services.
 - g. The city will continue to support community development agencies that demonstrate good stewardship of public funds.
 - h. The city will continue to support fair and affordable housing programs.
 - i. The city will share information and communicate with citizens about core services and infrastructure through owned, earned, and paid media.

IV. Neighborhood Integrity

The city's neighborhoods are long-term viable, safe and appealing.

- A. Objectives: What does this mean for citizens?
 - a. The city has diverse housing choices and property values are stable or increasing.
 - b. Citizens are satisfied with the quality of life in their neighborhoods.
 - c. The city has reduced the negative impacts of neighborhood rental properties.

- d. Citizens have numerous opportunities to actively engage in decisions that affect their neighborhoods.
- B. Actions: How will we achieve success?
 - a. The city will have proactive code enforcement.
 - b. Federal and state funds will be used to help provide affordable housing and address community development needs and opportunities.
 - c. The city will use a geographic-based approach to deliver police services.
 - d. The Police Department's Community Enhancement Unit will provide proactive neighborhood support.
 - e. The city will continue to invest in the maintenance and rehabilitation of neighborhood infrastructure and facilities.
 - f. The city will continue its partnerships with Texas A&M University to educate renters.
 - g. The city will expand mobile-ready technologies to inform citizens and engage them on city issues and concerns.
 - h. The city will continue to plan with neighborhood residents to address concerns and capitalize on opportunities.
 - i. The city will continue to support and partner with homeowner and neighborhood associations to address their issues and concerns.

V. Diverse & Growing Economy

The city's diverse economy generates high-quality, stable jobs that strengthen the sales and property tax base and contribute to an exceptional quality of life.

- A. Objectives: What does this mean for citizens?
 - a. The city's annual taxable value increases.
 - b. The city's annual sales tax receipts increase.
 - c. The number of high-paying, full-time private sector jobs increases.
 - d. Adequate, serviceable land is available for economic development opportunities.
 - e. Opportunities are available for starting and operating businesses.
- B. Actions: How will we achieve success?
 - a. The city will support, expand, and diversify a consumer-oriented economy.
 - b. The city will protect major economic assets from incompatible encroachments.
 - c. The city will support efforts to expand and enhance broadband services.
 - d. The city will support diverse, business-to-business services.
 - e. The city will expand and diversify efforts that focus on job growth.
 - f. The city will plan and invest in infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.
 - g. The city will maintain comparable utility rates.
 - h. The city will ensure that business impacts are considered in the development of regulations and standards.
 - i. The city will protect properties from crime and property damage.
 - j. The city will ensure adequate, serviceable land is used for economic needs.
 - k. The city will maintain relationships with local and regional economic partners.

VI. Improving Mobility

The city has a safe, efficient, sustainable, and well-connected multimodal and innovative transportation system that contributes to a high quality of life and is sensitive to surrounding uses.

- A. Objectives: What does this mean for citizens?
 - a. The city increases the number of safe and complete ways to travel in town.

- b. The city increases the enforcement of traffic offenses in an effort to decrease vehicle accidents.
- c. City streets are not heavily congested for extended periods of time.
- d. City streets, sidewalks, bike lanes, and multimodal paths are well-maintained and free of hazards.

B. Actions: How will we achieve success?

- a. The city will provide streets that accommodate vehicles, bicyclists, and pedestrians.
- b. The city will ensure that streets have features that promote pedestrian safety.
- c. The city will seek transit opportunities through partnerships.
- d. The city will provide for land uses that support multimodal opportunities.
- e. The city will plan for infrastructure that meets projected growth and development.
- f. The city will seek federal and state funds to construct facilities.
- g. The city will make investments to help avoid long periods of traffic congestion.
- h. The city will promote a well-connected system of residential streets and collector avenues to ease the strain on expensive arterial boulevards.
- i. The city will identify and fund a multi-year capital improvements program.
- j. The city will maintain and rehabilitate the system to avoid costly replacement.
- k. The city will maximize the system's efficiency, including intersection improvements, traffic signal timing, and signage.

VII. Sustainable City

The city's conservation and environmental awareness is fiscally responsible and results in a real and tangible return on investment.

A. Objectives: What does this mean for citizens?

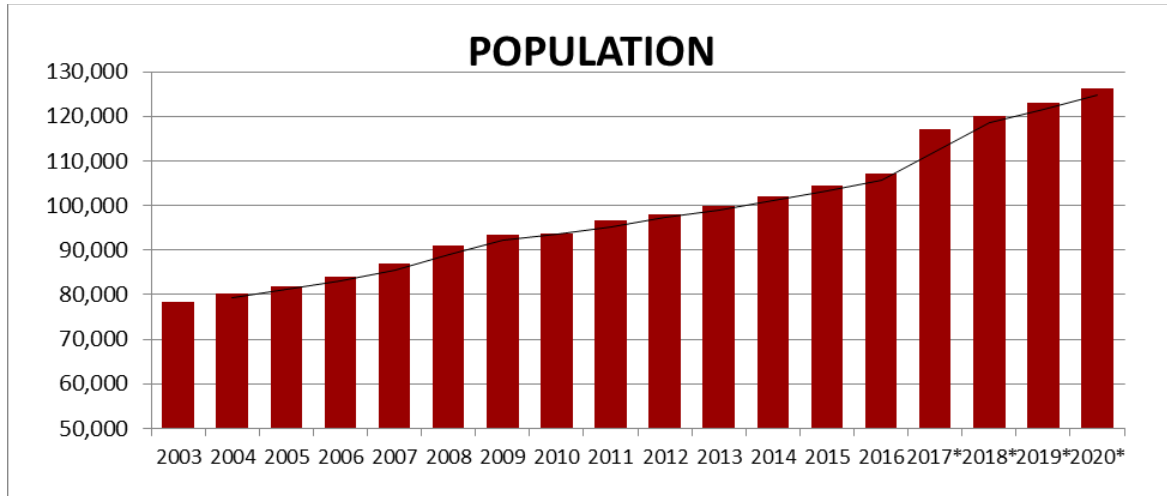
- a. The city purchases power from renewable energy sources.
- b. The city reduces energy and water consumption.
- c. The city reduces the volume of waste generated.
- d. The city uses land efficiently.
- e. The city protects vulnerable environmental features.
- f. The city reduces risk associated with flooding and other natural hazards.

B. Actions: How will we achieve success?

- a. The city will enhance its conservation and recycling efforts.
- b. The city will purchase renewable energy.
- c. The city will protect its potable water supply and its ability to meet projected demands.
- d. The city will conduct sound land use planning guided by its Comprehensive Plan.
- e. The city will increase participation in FEMA's Community Rating System program.
- f. The city will acquire flood-prone areas and their associated riparian areas through its Greenway Acquisition program.
- g. The city will seek grants and other sources of outside funding to support its sustainability efforts.
- h. The city will encourage education about city conservation efforts and programs.

College Station Growth Trends

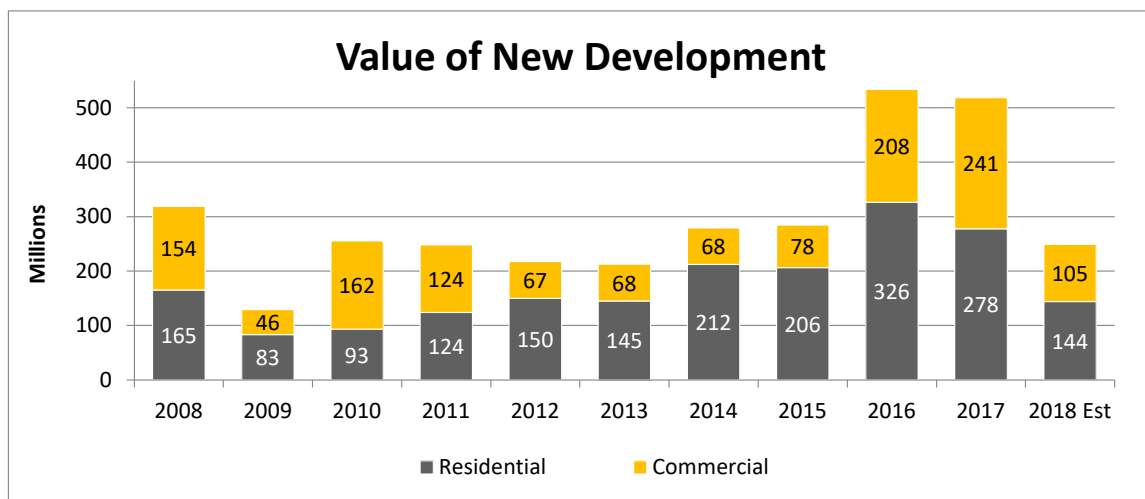
The 1990 Census reported the population of College Station to be 52,456. The 2000 Census reported the population to be 67,890. In 2010 the population Census count was 93,583. The current estimated population through June 2018, provided by Planning & Development Services, is 118,054. This is a 74% increase in population since 2000, and a 125% increase since 1990. The population is projected to grow by approximately two to three percent per year over the next five years.



*The above graph shows population growth in College Station over the last several years and projects an average 2.5% growth from 2019 - 2021. 2018 reflects actual through June 2018 (source: Planning & Development Services Dept).

- Building Permits and Development:** In 2017, the value of total building permits issued was approximately \$519 million.

From October 2017 through June 2018, the value of residential permits is approximately \$108 million and the approximate value of commercial permits issued is \$78 million. The chart below reflects the year to date FY 2018 values annualized. While these values are an estimate, much of this permitted value will likely turn into new taxable assessed value in the next 1-2 years.



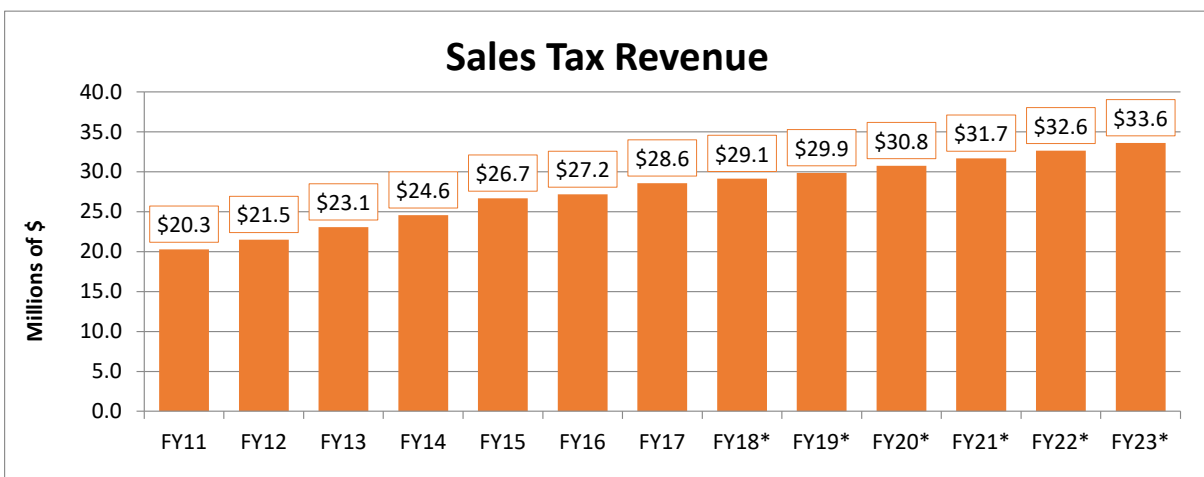
2. **Unemployment Rate:** The most recent statistics available from the Texas Workforce Commission show an average local unemployment rate of 2.6% through May 2018. This rate is below the state average of 4.1% and the national average of 4.0%.
3. **Ad Valorem Valuations:** The total net taxable certified value of property in the City of College Station for 2018 is \$9,487,074,377 This represents an increase of 6.57% over 2017. This includes an estimate of property value still under protest with an estimated final value of \$19,184,602. Of the increase to assessed values, \$403,195,204 is taxable new value added to the tax rolls. Existing property values increased by 2.04% over 2017 in total.

Increases in ad valorem value this year are directly related to new construction and increases in existing value in the City. Current residential and commercial projects underway are anticipated to add to the ad valorem tax base in 2019. As taxable ad valorem value increases, particularly through growth, it provides some additional resources for both capital projects and operating and maintenance costs. This increase provides additional revenues needed to meet increasing service demands associated with growth in the City.

For FY19, the City implemented a 5.0% homestead exemption. Since College Station has a significant transient population, the intent of the exemption is to provide some relief to permanent residents and shift some of the tax burden to the investment community. The FY19 Proposed Budget includes a tax rate of 50.5841 cents per \$100 assessed valuation which reflects an increase over the FY18 tax rate of 49.7500 cents per \$100 assessed valuation to minimize the impact on the revenues required by the City to provide services.

The proposed operations and maintenance portion of the tax rate is 28.5502 cents per \$100 assessed valuation. The tax rate will provide the necessary property tax revenue needed to support the proposed General Fund budget. The proposed debt service portion of the tax rate is 22.0339 cents per \$100 assessed valuation, which is the rate necessary to meet the tax supported debt obligations of the City.

4. **Sales Tax Revenues:** Sales tax is the largest single revenue source for the General Fund, accounting for approximately 37% of General Fund revenues. College Station saw sales tax steadily increase in FY11- FY17. The FY18 year-end estimated sales tax revenue included in the proposed budget is projected to increase approximately 2% over sales tax received in FY17 to \$29,130,180. The estimated recurring sales tax is projected to increase 2.5% in FY19. Moderate sales tax growth is projected for future years.

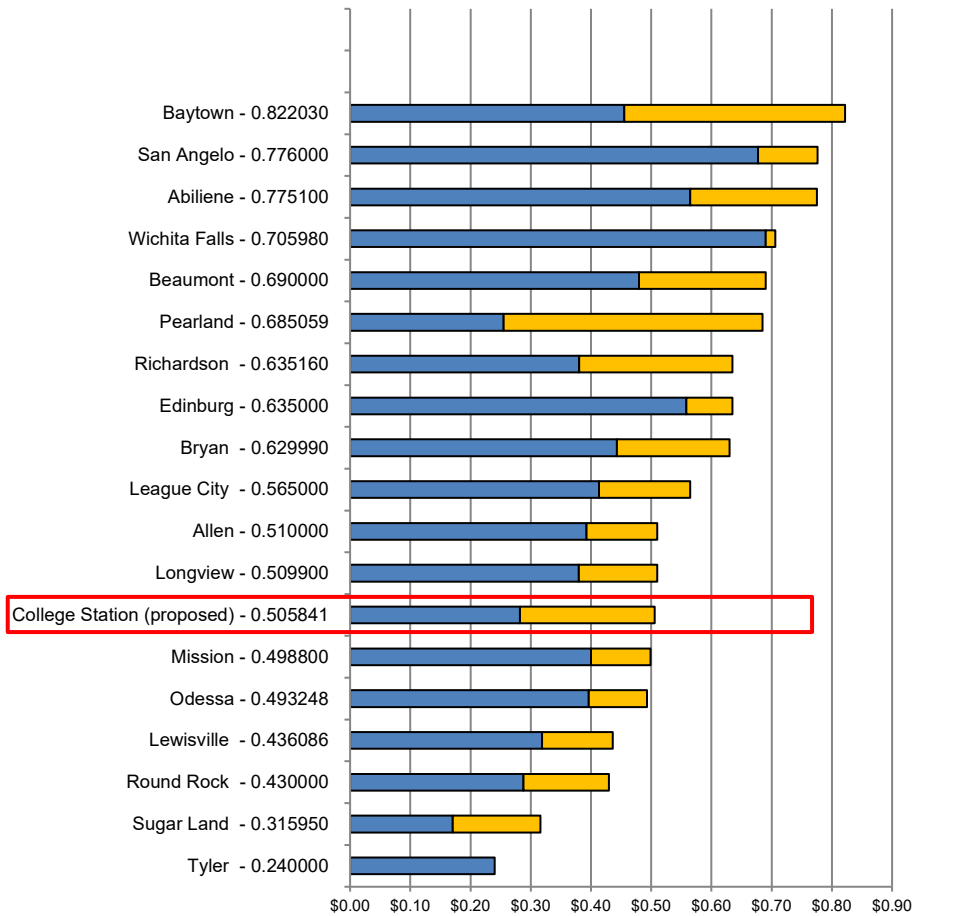


This chart reflects sales tax revenues received and estimated () to be received by the City of College Station.*

Property Tax Rate

The proposed ad valorem tax rate of 50.5841 cents per \$100 of valuation allows the City to fund growing demands for service. This rate provides for a more diversified revenue stream for the City of College Station, which continues to have one of the lowest tax rates among surveyed Texas cities. The chart below reflects a comparison of the FY19 proposed rate to the current rates of cities with a population from 75,000 to 125,000.

**City of College Station FY19 Proposed Ad Valorem Tax Rate
Comparison of Texas Cities with a Population 75,000 to 125,000**



College Station continues to have one of the lower tax rates among surveyed Texas cities with a population of 75,000 to 125,000.

Economic Conditions

Economic conditions remain mostly positive in College Station. Property values have continued to increase, with new construction continuing at a strong pace. In the northern part of the City, development and redevelopment continues to be strong along the University Drive Corridor with the opening of hotels, restaurants, a movie theater and other businesses in several mixed use developments including Century Square. Much of this development will be open for business in the fall of 2019 and it continues to attract new retail to the City as reflected in continued sales tax revenues growth.

Development continues in the southern part of the City as well especially in the Tower Point and CapRock developments. Multiple new restaurants and other businesses have opened in 2018 to service the growing residential population. Construction is also underway on a Mercedes Benz, BMW and other luxury car dealership and adding to the ad valorem tax base in FY19. The City's third HEB grocery store is currently under construction and slated to open August 2018, further attesting to the growth in the area's population.

The City's investment in athletic facilities such as Veterans Park continue to attract significant events including the TAAF Games of Texas for the summers of 2018 and 2019 and the Texas State 7v7 Championships. When the City hosted The Games of Texas in 2014 and 2015, it conservatively brought in \$7.5 million to the area over the two summer event. The FY19 proposed budget includes construction funds for development of baseball/softball facilities at Southeast Park to further diversify the City's athletic facilities for citizen's use and to attract additional events.

Texas A&M University continues to see significant growth and development as enrollment continues to increase. Construction of new buildings and facilities on campus continues. The Texas A&M University System RELLIS campus is slated to open in August 2018 with its first students, offering new paths and degrees, thus attracting additional students to the area.

While the continued growth of the City is positive, the rapid pace strains city services, such as public safety, transportation and utility systems and other core services.

Financial Forecast

The financial forecast is a tool used to indicate the actual and possible results of decisions made by Council over a number of years. The forecast has become an integral part of the planning and budget preparation processes. The forecast provides an opportunity to think strategically about the best ways to address growing service demand issues in the next several years. It also serves as the foundation for continued financial planning in the next 12 to 18 months. An overview of the financial forecast will be reviewed with Council.

Revenues and expenditures will be monitored closely to ensure any unexpected decreases in revenues or increases in expenditures can be proactively addressed. Although the economy has been relatively strong, the City will continue to be mindful of the impact of future economic downturns and will proactively address budgetary concerns.

Utility Rates

The proposed budget for the Wastewater Fund includes a scheduled increase of 5%, with a proposed implementation at the start of FY19. This rate increase is needed to meet the upcoming capital project expenditures in FY19 and the next several years, including the Lick Creek Wastewater Treatment Plant Expansion. Rate increases for Water and Solid Waste were budgeted in FY18 and went into effect July 1, 2018. There is no proposed rate increase for the Electric utility.

Early in FY17, the City implemented system-wide Water and Wastewater impact fees. The impact fees will provide additional resources to pay for a portion of the cost of growth in the Water and Wastewater utility

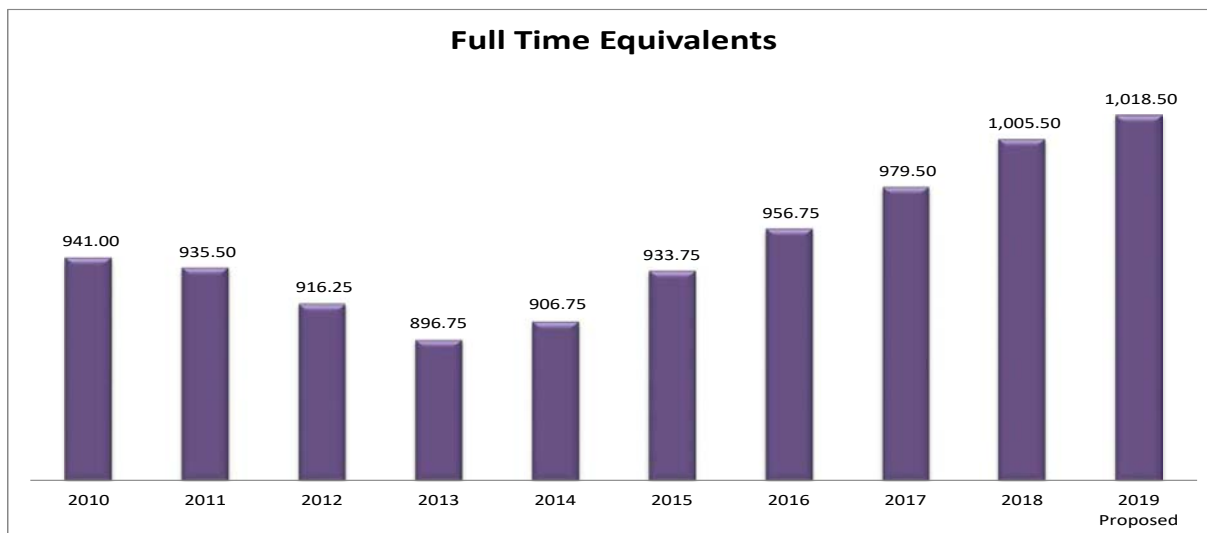
systems. It will also shift a portion of the cost to the areas where the growth is occurring. It is anticipated that these revenues will offset debt service payments made in the Water and Wastewater Funds related to the Well #9, Well #9 Collection Line and State Highway 6 Water Line capital improvement projects as well as the Lick Creek Wastewater Treatment Plant Expansion capital improvement project. Roadway impact fees were also implemented in FY17. The Roadway impact fees will be utilized on projects in the transportation zone where the fee was collected. Impact fees shift some of the costs of growth in the community to those areas where the growth is occurring.

Positions in the FY19 Budget

As a service providing organization, salaries and benefits account for the largest percentage of City operating expenses. College Station is similar to other cities in this respect. Human resources are also one of the primary assets of the City. When the cost of purchased power is excluded, personnel expenditures account for approximately 65% of total City operating and maintenance expenditures. The FY19 Proposed Budget, including SLAs, funds 1,018.50 Full Time Equivalent (FTE) positions. During FY18 there were 4.0 FTE positions (1.0 Human Resources, 1.0 Public Communications, and 2.0 in Electric) added that are included in the FY19 base budget.

The FY19 proposed base budget reflects the impact of the ever-growing demands on the City's departments and includes positions that were re-classified or reallocated to meet the demands of their departments. These changes had a zero net impact to the base budget for full-time positions. The City budgets for temporary/seasonal and part-time non-benefitted employees are derived by calculating the number of hours worked and approximating the number of FTE positions. The Parks and Recreation Department makes extensive use of these positions for seasonal programs and other departments also utilize these positions.

The FY19 Proposed Budget includes funding for 13.00 new positions. General Fund proposes the addition of 4.00 positions for: Public Works GIS Analyst, Information Technology Project Manager, General Government Legal Assistant, and Parks Operations Groundsworker that will be 50% funded by the Hotel Tax Fund). Electric Fund proposes the addition of 3.00 FTEs for Transmission/Distribution Supervisor, Project Planning Coordinator, and a GIS Analyst. Water Fund proposes the addition of a Field Operations Supervisor, and Wastewater proposes the addition of a Plant Operations Maintenance Supervisor and Lead Power and Control Supervisor. Solid Waste proposes the addition of a Residential Route Manager, Fleet requests the addition of a Mechanic and part-time non-benefitted Warehouse Assistant. Property Casualty request the conversion of the Property Claims Assistant position from part-time to full-time.



The above graph is based on Full-Time Equivalents (FTEs) which include full and part-time Positions, as well as temporary/seasonal and part-time non-benefitted positions, over the last 10 years.

Compensation and Benefits Changes

Maintaining a competitive pay and benefit structure allows the City to attract and retain highly regarded, well-qualified employees who are on the front lines of providing services to the citizens and visitors of College Station. In 2015, a City-wide salary survey was conducted to determine how the City of College Station's compensation and benefits package aligns with the market. This work has been continued annually in order to stay competitive with the market, and attract and retain the best employees.

The proposed budget includes funds to continue with the salary work begun in 2015. Funds are included in the proposed budget for a 2% scale movement for all non-step positions in the City in order to keep up with market changes. The FY19 Proposed Budget also includes a 1.5% pool for merit performance pay increases for eligible City personnel. The merit pay is designed to address performance and retain high performers. There are also funds included in the budget for targeted adjustments to specific positions that may need to be adjusted to address creating more career progression opportunities in different areas of the City. The Police Department and the Fire Department have proposed SLAs to address compensation needs in the public safety arena. Excluding the SLA requests for STEP plan modifications, a total of \$1.9 million is included in the proposed budget for implementing the pay plan structure, including scale movement, merit pools and targeted adjustments.

The FY19 employee health benefit package includes one Preferred Provider Organization (PPO) option and one High Deductible option. In the FY19 Proposed Budget, City premium contributions for these plans will increase at 5%. There is no increase proposed in the employee contribution for Health Insurance premiums in the proposed budget.

The proposed FY19 budget also includes the implementation of a plan to address the increasing liability carried on the City's books related to the retirement benefit managed by Texas Municipal Retirement System (TMRS). While the City funds a substantial portion of the benefit annually, the benefit liability has been increasing slightly over the last several years. The FY19 budget includes a plan to fund the increase in the liability on an ongoing basis in an irrevocable trust.

Capital Projects

The proposed Capital Improvements Project Budget for FY19 totals \$108,400,352 for all funds that include capital projects. This is a decrease of approximately \$12.6 million over the capital budget for FY18 yet still reflects some significant capital projects scheduled to be addressed this coming year. The appropriations are intended to provide budget authorization for the contracts that are expected to be brought to Council for approval in FY19. In some cases, the expenditures related to these contracts may be spread across multiple fiscal years and, in those cases, the appropriations for the fiscal year would exceed the anticipated expenditure for the fiscal year. The appropriations on capital projects will carry forward into subsequent fiscal years.

The Streets Capital budget includes over \$16.240 million in appropriation for street and transportation capital projects. These include the appropriation for a number of significant transportation projects that will be continuing or moving forward in FY19. These projects include the Relocation of the Union Pacific Railroad Crossing from Cain to Deacon, the Capstone & Barron Rd Alignment, the Greens Prairie Road - Arrington Road to City Limits West of Wallace Phillips Parkway, and the Greens Prairie Trail – City Limits West of Woodlake to Royder Road. In addition, appropriations have been included in FY19 for a number of projects that have been added to the 5-year CIP in an effort to address some high priority transportation needs. These include the Lincoln Avenue Rehabilitation project, the Royder Road Phase III – FM 2154 to I&GN Road project, and the design of the State Highway 40/FM 2154 Interchange project.

Other significant governmental capital projects include continued funding for the new Police Station. Construction on this project is expected to begin in FY19 and be completed in FY20. Budget appropriations of \$10 million have also been included for the construction of a new City Hall.

The proposed capital budget also includes approximately \$68 million in new appropriations for Electric, Water and Wastewater capital projects. Significant utility projects that will continue to move forward in FY19 include the Graham Road Substation construction and the Lick Creek Wastewater Treatment Plant Expansion and Advanced Meter Infrastructure (AMI). The Hotel Tax Fund includes \$4.8 million in capital appropriations for the completion of improvements at Veterans Park which include two additional synthetic fields as well as construction of improvements at Southeast Park, which includes eight softball/baseball fields and related amenities.

These capital funds come from various sources including Certificates of Obligation supported by the tax rate or utility rates, and existing cash reserves from the General Fund, the Utility funds, and the Hotel Tax Fund. Associated operating and maintenance costs needed for the projects that will be operational in FY19 have been included in the proposed budget.

Financial Fund Structure

The accounts of the City are organized by fund, each of which operates separately and independently of one another. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures. Major funds are any governmental fund that has revenues, expenditures, assets and/or liabilities that constitute more than 10% of the revenues, expenditures, assets, or liabilities of the total governmental funds budget. Additionally, the fund must be 5% of the total revenues, expenditures, assets and/or liabilities for the combined governmental funds *and* enterprise funds budget. Any fund the government feels is of considerable importance to financial statement readers may also be designated as a major fund. A chart detailing the relationships between funds and departments is included in Appendix G.

Governmental Funds

Governmental funds focus on near-term inflows and outflows of spendable resources. The budgets for the Governmental Funds are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. This is the same measurement focus and basis of accounting used for governmental fund financial statement reporting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. The City considers revenues to be available if they are collected within 30 days of the end of the fiscal year. Expenditures are recognized when the related fund liability is incurred, with the exception of several items. The full listing of these items can be found in the Financial Policies beginning on Appendix page F-1.

Major Governmental Funds

The General Fund is the City's primary operating fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

The Debt Service Fund accounts for the financial resources accumulated for the payment of principal, interest and related costs on long-term debt paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is reserved to signify that the amounts are restricted exclusively for debt service expenditures.

The Streets Capital Projects Fund accounts for the costs of street construction and improvements and traffic signalization made with funds primarily provided by proceeds from the sale of long term debt (General Obligation Bonds and Certificates of Obligation) and by investing those proceeds.

Non-Major (General) Governmental Funds

Non-major governmental funds include the Economic Development Fund, the Spring Creek Local Corporation Fund (classified as a “component unit”) and the Efficiency Time Payment Fee Fund. For financial statement reporting purposes, these funds are reported as a part of the Governmental Funds. These funds are budgeted as distinct funds. They are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

Non-Major Governmental Capital Projects Funds

Non-major governmental capital projects funds are used to account for financial resources to be used for the acquisition or construction of significant capital facilities. Funds include the Parks and Recreation Capital Projects Fund and the Facilities and Technology (General Government) Capital Projects Fund. These funds, combined with the Special Revenue Funds, are reported as Non-Major Governmental Funds for financial statement purposes.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds include the Hotel Tax Fund; Community Development Fund; Roadway Maintenance Fee Fund; Wolf Pen Creek (WPC) Tax Increment Financing (TIF) District Fund; System-wide Roadway Impact Fee Funds; System-wide Water Impact Fee Fund; System-wide Wastewater Impact Fee Fund; Court Technology Fee Fund; Court Security Fee Fund; Juvenile Case Manager Fee Fund; Truancy Prevention Fee Fund; Police Seizure Fund; Park Land Dedication (Parks Escrow) Funds; the Memorial Cemetery Fund; the Memorial Cemetery Endowment Fund; the Texas Avenue Cemetery Endowment Fund; the Public, Educational and Governmental Access Channel Fees Fund (PEG); the West Medical District TIRZ No. 18 Fund (which was dissolved during FY18 but will be included in the budget document for historical reference); the East Medical District TIRZ No. 19 Fund; the R.E. Meyer Estate Restricted Gift Fund; Fun for All Playground Fund, Sidewalk Zone Funds and the Drainage Fund. All special revenue funds are considered non-major and both the budgets and financial statements are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

Enterprise Funds

Enterprise funds account for the acquisition, operation and maintenance of government facilities and services that are self-supported by user fees. The budgets for these funds are also prepared using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities). Enterprise Fund financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*, where revenues are recorded when earned. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Thus, a measurement focus adjustment is necessary to arrive at Actual Working Capital because the enterprise funds’ working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial statement purposes. The City’s enterprise funds are listed below.

Major Enterprise Funds

The Electric Fund accounts for the activities necessary to provide electric services to the residents of the City. These activities include administration, distribution system operations and maintenance, transmission system operations and maintenance, capital improvements, financing, and related debt service. Billing and collection services are accounted for separately as an internal service fund.

The Water Fund accounts for the activities necessary to provide water services to the residents of the City. These activities include administrative services, water production and distribution system operations and maintenance, capital improvements, financing, and related debt service. Billing and collection services are accounted for as an internal service fund.

The Wastewater Fund accounts for the activities necessary to provide sewer collection and treatment services to the residents of the City. These activities include administrative services, wastewater system operations and maintenance, capital improvements, financing, and related debt service. Billing and collection services are accounted for as an internal service fund.

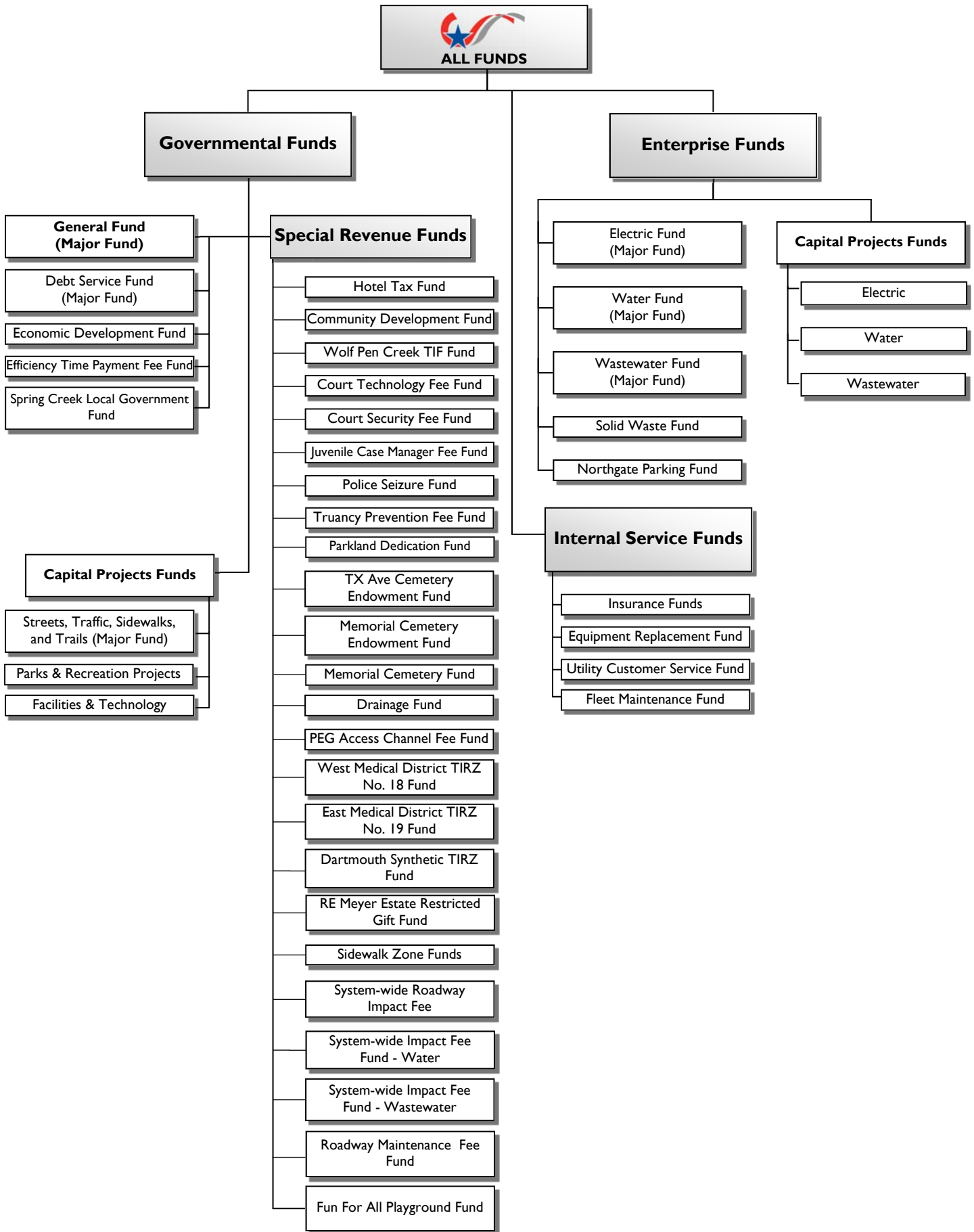
Non-Major Enterprise Funds

The City's Solid Waste Fund and Northgate Parking Fund are non-major enterprise funds. Additionally, the City has several impact fee funds that are not budgeted. These include the Harley Davidson Area, Service Area 92-01, Spring Creek Area, Alum Creek Area, and Steeplechase Area Funds.

Internal Service Funds

Internal service funds account for services and/or commodities furnished by a designated program to other programs within the City. Funds include the Insurance Funds (Property and Casualty, Employee Benefits, Workers' Compensation, and Unemployment), the Equipment Replacement Fund, the Fleet Maintenance Fund, and the Utility Customer Service Fund. The funds are considered non-major and the budgets are prepared using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. The financial statements for internal service funds are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

City of College Station Fund Structure



Net Budget Expenditure Comparison

The table below shows the proposed net budgeted expenditures for FY19. Total expenditures are budgeted to be \$360,680,102. Transfers from the fund balance for capital projects in FY19 are budgeted to be \$37,112,562 and the net proposed capital budget is \$71,287,790. The latter two items will provide a total of \$108,400,352 of new budget appropriation for capital projects.

Fund	Approved FY18 Budget	Proposed FY19 Budget	Percent Change
General Fund	81,798,312	83,734,611	2.37%
Utility Funds	117,459,475	119,854,394	2.04%
Solid Waste Fund	9,843,983	10,766,337	9.37%
Drainage Fund (O&M)	1,911,597	2,025,566	5.96%
Roadway Maintenance Fund	4,217,585	4,689,921	11.20%
Debt Service Fund	19,146,148	20,279,464	5.92%
Hotel Tax Fund	5,135,421	5,436,619	5.87%
Northgate Parking Fund	1,976,363	1,769,420	-10.47%
Police Seizure Fund	30,000	30,000	0.00%
Wolf Pen Creek TIF Fund	-	212,385	N/A
West Medical District TIRZ #18	-	-	N/A
East Medical District TIRZ #19	-	-	N/A
Dartmouth Synthetic TIRZ	-	-	N/A
System-wide Roadway Impact Fee Funds	-	-	N/A
System-wide Water Impact Fee Fund	359,152	301,933	-15.93%
System-wide Wastewater Impact Fee Fund	330,075	328,881	-0.36%
PEG Access Channel Fee Fund	127,140	100,411	-21.02%
Municipal Court Funds	262,208	270,311	3.09%
Community Development Fund	1,825,862	2,038,602	11.65%
Internal Service Funds	-	-	N/A
TX Ave Cemetery Endowment Fund	-	152,500	N/A
Memorial Cemetery Endowment Fund	55,000	15,540	-71.75%
Memorial Cemetery Fund	264,453	272,855	3.18%
Total O&M Expenditures	244,742,774	252,279,750	3.08%
Utilities Transfer to CIP - Utility CIP	25,725,000	25,965,000	0.93%
Utilities Transfer to CIP - Gen'l Gov't CIP	105,000	10,000,000	9423.81%
Northgate Parking to Gen'l Gov't CIP	-	250,000	N/A
R.E. Meyer Fund Transfer to Gen'l Gov't CIP	573,190	155,551	-72.86%
SW Roadway Impact to Streets CIP	-	595,000	N/A
Community Development Transfer to CIP	-	-	N/A
Gen'l Fund Transfer to CIP	-	147,011	N/A
Fund Balance/Working Transfers to CIP	26,403,190	37,112,562	40.56%
General Gov't CIP	23,027,352	52,893,189	129.70%
Utilities CIP	62,090,378	8,808,825	-85.81%
Community Development CIP	806,758	476,233	-40.97%
Special Revenue CIP	6,055,103	4,322,322	-28.62%
Hotel Tax Capital Projects	2,574,479	4,787,221	85.95%
Total Capital Expenditures	94,554,070	71,287,790	-24.61%
TOTAL	\$ 365,700,034	\$ 360,680,102	-1.37%

Budget Overview

The following sections provide an overview of the Governmental Funds, Enterprise Funds (including Capital Project Funds), Special Revenue Funds, and Internal Service Funds. The text below focuses on the various City departments and functions provided by each department. Descriptions of changes to the base budget and service level increase or decrease requests are included in the text.

Governmental Funds

Police Department

The Police Department provides a number of services that help keep the community safe. Services provided include: 1) police patrol with certified police officers who are assigned to specific areas of the City and who are equipped with police vehicles and all necessary equipment; 2) criminal investigation for the investigation of reported crimes; 3) animal control; 4) communications and emergency medical dispatch support for police, fire and EMS; 5) short term jail/detention facilities that reduce the processing time of arrests; and 6) a recruiting and training division that serves as a support and training function for the Department

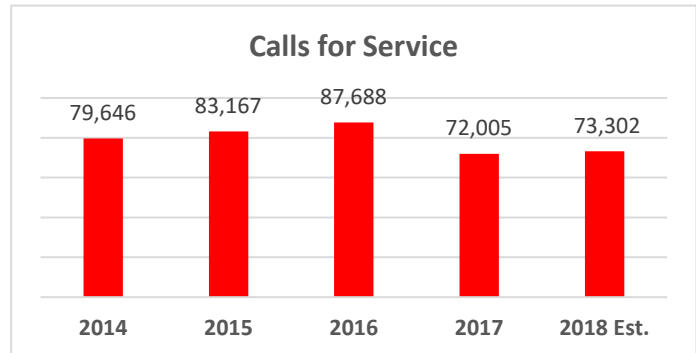
The Police Department has also identified several areas that are vital to the continued success of the department: continuing effective recruitment and retention; balancing growth of the organization to anticipate growth and needs of the City; and maintaining existing service levels are a few. The FY19 Proposed Budget includes four service level adjustments (SLAs) to address these various needs.

The first SLA is for realignment of the Police STEP plan for a total of \$824,286. This STEP increase keeps CSPD competitive in recruitment as well as retaining qualified, experienced police officers.

A second SLA for \$10,058 is for miscellaneous budget adjustments to cover maintenance fees for equipment purchased in FY18, training and travel expenses for the new Technical Support Manager, and price increases for software in place.

The third SLA is for the purchase of Body Worn Cameras for the SWAT and Criminal Investigation units. These officers have contact with the public on a daily basis with various situations or investigations. Recordings from these cameras have been proven to be beneficial to the police department as well as the public. The cost of this SLA is \$53,134.

The final SLA is for the purchase of MDTs (Mobile Data Terminals/Panasonic Toughbooks) for the CSTEP Police Vehicles at Northgate for a total of \$44,742. The CSTEP officers assist regular patrol officers in many assignments and the MDTs will provide access to much-needed information from dispatch or other officers. This increases the efficiency and response time of the CSTEP Unit.



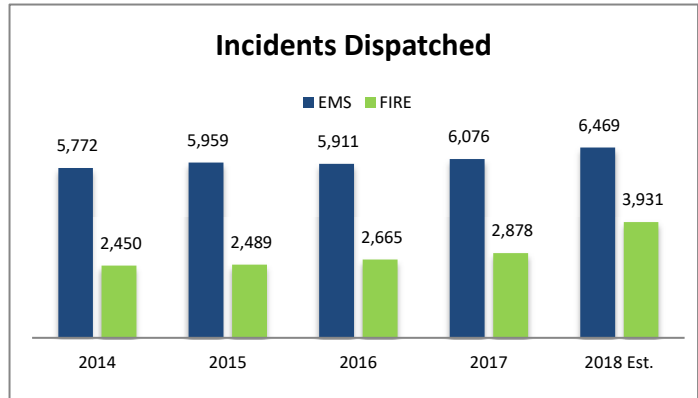
A "call for service" is activity that requires action by an officer/employee of the Police Department, including criminal offenses and miscellaneous non-criminal incidents. The drop in 2017 is due to a different method of capturing data by the new CAD/RMS system plus staffing shortages that resulted in fewer self-initiated actions.

Fire Department

The Fire Department provides services to College Station, Texas A&M University, and the City of Bryan—through an automatic aid program—and to rural areas around College Station through mutual aid agreements. The Fire Department currently operates six stations located throughout the City. The basic services provided by the Fire Department include: 1) fire response; 2) emergency medical response; 3) community risk reduction, including fire prevention services, commercial fire and life safety inspections and fire prevention training at local schools and various functions; and 4) hazardous material response.

Starting in FY19, the Fire Department will be consolidating two divisions: Suppression and EMS. Since the duties of these two divisions intersect so frequently, the decision was made to consolidate costs and personnel for reporting purposes.

The Fire Department proposed FY19 budget includes twelve SLAs that will promote the City Council priorities to efficiently, effectively, and strategically place and deliver core services and infrastructure that maintains citizens' health, safety and general welfare.



The first SLA is to implement a STEP structure to the Fire pay scales. The plan will streamline the pay of firefighters, reduce move-up pay costs, and allow paramedics a path for promotion other than testing for apparatus operator (driver). The total cost of this SLA is \$283,952.

A second SLA in the amount of \$11,517 is proposed for SCBA (Self-Contained Breathing Apparatus) Tech pay. These 12 members of the department are trained in specialized monitoring and testing procedures for the SCBA hardware, and they complete all fit testing compliant to state and federal standards in house. This is a value added benefit to the department, ensuring the safety of its members while reducing exposure and liability for the city.

The third SLA will outfit the TIFMAS (Texas Intrastate Fire Mutual Aid System) truck that was issued to the department in FY17. Stocking the truck with vital supplies such as chainsaw tool kits, ropes, harnesses, fuel bottles, and handheld GPS will assist firefighters at wildfire deployments while supplies such as tents, lighters, insect repellent, water proof boxes, and compasses will provide comfort and convenience as they overnight. The total of this SLA request is \$29,041.

The fourth proposed SLA is a request for two (2) Quick Response Vehicles (QRVs). These light duty pickups would respond with two (2) firefighters on EMS and service calls, leaving the other two members behind on the large apparatus. In the event of a fire or extrication accident call, the QRV and the large apparatus would respond to the incident and combine to make a four-person company. This concept will reduce fuel, maintenance, and wear-and-tear cost on expensive fire apparatus, and extend the useful life of ladder trucks. From a community perspective, these small, agile response units will increase efficiency on medical calls and improve response metrics. The cost of this SLA is \$296,887.

The fifth SLA proposes to replace the department's stock of helmets, boots, and gloves at a cost of \$31,910.

The sixth SLA would seek to add funds for online paramedic school. Currently, those training to become paramedics attend school offsite, where their positions are backfilled while on duty and overtime is frequently incurred by the students as they attend school on their days off. This new method seeks to train students onsite where they are present on duty, reducing overtime, and not requiring backfill. In addition, the online course is less expensive than the traditional offsite training. Due to an unusually high number of firefighters needing paramedic training for FY19, budget is being added one-time for \$40,500.

The seventh proposed SLA is a request to seek and maintain Fire and EMS accreditations; specifically, upkeep on CFAI (Committee on Fire Accreditation International) accreditation and completion of CAAS (Committee on Accreditation of Ambulance Services) accreditation. With this ambulance accreditation and anticipated ISO Class 1 designation after the recent regrading, CSFD will be the second fire department in Texas (along with Plano) and one of three fire departments in the USA (including Plano and Winter Park, Florida) to have all 3 designations (ISO 1 / CFAI / CAAS). The total cost of this SLA is \$14,350.

The eighth SLA seeks to increase the budget for medical supplies by \$102,631. This SLA includes the increase in consumable supplies utilized on ambulance transports, and money to maintain CSFD's current pediatric and cardiac care programs that have one of the highest out-of-hospital save rates in the nation.

The ninth SLA would add an EMS co-medical director at a cost of \$8,500 per year (an additional \$4,300 is proposed to be added to the Property & Casualty Fund's budget to cover the cost of malpractice insurance for this individual). As CSFD's call volume and program oversight needs continue to increase due to higher call volumes, an additional medical director is needed. This physician will work alongside the existing medical director in creating policy, training, and supervision of paramedics through extensive chart review and advanced practice training for paramedics.

The tenth SLA proposes to purchase Operative IQ software at an initial cost of \$3,325 with annual savings of \$380 from CSFD's current method, resulting in a net cost of \$2,945 to implement. The Operative IQ is cloud-based software that contains modules for inventory, asset management, vehicle checks, vehicle and fleet maintenance, reporting, and narcotics tracking. In doing so, this will help the department to better comply with state and federal regulations while at the same time increasing productivity and accounting of supplies.

The eleventh SLA would seek to replace the Knox Keysecure system at a total of \$48,256. Knox boxes are on most commercial structures in town. These boxes contain keys and keycards which allow firefighters to access locked buildings and gates during times of emergency. CSFD's current Keysecure system, which secures the master key and monitors its use, has been in use for 20 years and is no longer being supported. The new Keysecure system will be Wi-Fi enabled, allowing the Knox box program manager to monitor and update the system remotely, instead of making contact with 39 units scattered across the city. The program manager will be able to track which firefighter accesses the master key to enter a property or access the controlled medicine (narcotics) vault(s). The program manager will also be able to add and delete users remotely, so new hires can be added and former employees can be deleted immediately. This helps keep the keys to businesses and the city's narcotics secure.

The twelfth and final SLA would increase budget for TCFP certifications and professional memberships at a cost of \$17,000. Due to organizational growth and retirements, there will be an increase in the number of certifications obtained, each requiring a fee paid to the Texas Commission on Fire Protection (TCFP). With the rapid growth of the city, more personnel and certifications for those personnel will be required. In the past five years, 61 new firefighters have been hired to cover the expanding deployment model and replace retirees. As part of CSFD's professional development, staff is required to be certified by the TCFP as firefighters, engine operators, aerial operators, instructors, fire officers, public education officers, inspectors, and arson investigators.

Public Works Department

The Public Works Department consists of the following divisions: Administration, Traffic Engineering, Facilities Maintenance, Capital Projects, Street Maintenance, Traffic Signs & Markings, Landscape & Irrigation Maintenance, and Traffic Signals. The department is also responsible for Drainage Maintenance, Solid Waste, and Fleet Services.

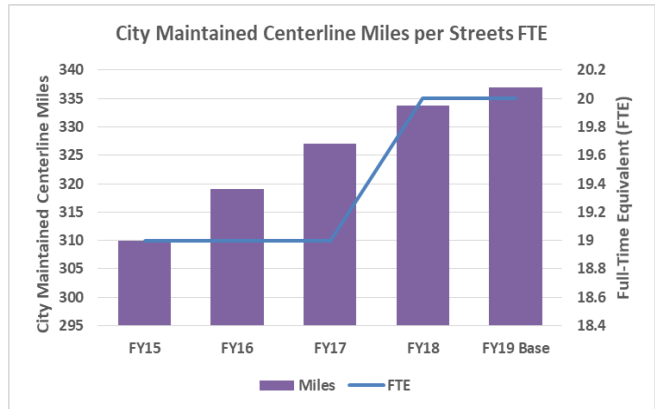
Public Works Administration Division is responsible for the daily administrative functions of the department. Two SLAs are proposed for FY19. GIS Analyst/Asset Management Program, the first SLA at a cost of \$101,026, will add a GIS Analyst position to assist the Public Works department in implementation of an asset management program that will optimize the life of the City's assets while considering long-term effects. A second \$50,000 SLA is proposed to implement a Public Works Process Mapping. Public Works plans to map each Divisions' processes in an effort to streamline and build a better understanding of the workflow and identify areas to refine for efficiency.

The **Traffic Engineering Division** conducts and reviews traffic engineering studies and plans and evaluates on-street parking throughout the City. Additionally, the Traffic Engineering Division engages in public education, special programs, and project management of related capital projects.

Facilities Maintenance Division maintains an extensive, routine preventive maintenance program for City facilities that includes heating, ventilation and cooling systems. Additionally, Facilities Maintenance personnel perform minor building construction and remodeling activities. The Division also repairs and/or replaces equipment in a timely manner. A facility assessment was conducted in the fall of 2013 and the Facilities Maintenance Division set up an anticipated maintenance and corrective repairs schedule to address issues identified as part of this assessment. An SLA in the amount of \$743,431 is proposed to address a number of the corrective repairs that have been identified. Funds were also budgeted in FY15-FY18 to address corrective issues identified and the FY19 funds will continue the repairs needed. A second \$60,750 SLA is proposed for ADA facility corrective maintenance at

Municipal Court and Utility Customer Service. The **Capital Projects Division** is responsible for the administration of the City's capital improvement plan. This includes the management of projects funded through bond elections such as streets, fire stations, libraries, and others. Several of the capital projects for public utilities such as Electric, Water, Wastewater, and Drainage are also handled in this division.

The **Streets Maintenance Division** of the Public Works Department strives to ensure that the street system within the City of College Station is properly maintained. There are approximately 337 miles of City-owned streets within College Station's City limits. Streets Maintenance operations include: base failures, crack sealing, micro-surfacing, overlay program, pothole patching, and street sweeping. The Streets Maintenance Division coordinates with the Traffic Engineering and Capital Projects Divisions to plan and develop major street projects. A \$100,000 SLA is proposed to continue curb replacement in Castlegate II and Summit neighborhoods that began in FY18.



Landscape and Irrigation Maintenance Division is responsible for the city-wide landscape maintenance and repair of all irrigation lines and equipment outside of those maintained by Parks and Recreation. This division's primary goal is to implement water conservation efforts.

Traffic Signs & Markings and **Traffic Signals** divisions service and maintain integral traffic flow control mechanisms throughout the City. The system is critical to City operations, most notably during peak traffic times such as the very busy Texas A&M football season. The City is committed to providing public roadway safety through an aggressive preventative maintenance program and timely emergency response, 24-hours a day. An SLA in the amount of \$39,000 is proposed for delineation of raised median noses. Motorists have difficulty seeing the raised concrete median noses at intersections at night and this funding will allow the installation of raised pavement markers that will require less maintenance than painting or multiple repairs from drivers running over the median noses.

Parks and Recreation Department

The Parks and Recreation Department (PARD) is responsible for College Station park facilities and recreational programs, Cemetery maintenance and operations, and the Ringer Library. Recreation Programs includes Sports Programs, Aquatics, Xtra Education programs and Teen and Senior programs. The remaining Parks and Recreation activities, such as maintenance of park facilities, heritage programs, athletic tournaments, special events at the Wolf Pen Creek Amphitheater and other park locations throughout the City, and cemetery maintenance and operations are budgeted in the General Fund of the Parks and Recreation Department.

The **Parks and Recreation Department (PARD) Administration Division** serves as the primary point of contact for customers and provides administrative support to the rest of the department. This division also provides coordination, design and administration of some of the parks and recreation capital improvement projects, graphics support, marketing development, emergency shelter operations and website administration.

The **PARD Recreation Division** oversees Youth, Teen, and Adult programs, Aquatics, Instruction programs, Senior programs, Lick Creek Nature Center, the Lincoln Recreation Center, Southwood Community Center, and the R.E. Meyer Center. This includes the coordination of Heritage events. Additional budget, including a part-time position, is included in the City Secretary's Office budget.

The **PARD Tourism Division** oversees the Youth and Adult Athletics, Special Events, and Athletic Tournaments. This Division also assists with the Tourism activities related to Economic Development.

The **Parks Operations and Cemetery Division** is responsible for maintenance and operations of the City park facilities, athletic facilities, selected streetscape areas, the City Cemetery and the Memorial Cemetery. This division also provides support for special events, programs and other city activities.

The PARD General Fund budget includes 5 proposed SLAs, one of which increases staff that will help maximize the efficiency of parks. The first SLA is for the addition of 1 FTE for a Groundsworker position which will allow for

the high level of maintenance of the parks inventory. General Fund will be reimbursed for the cost of 50% of this position by the Hotel Tax Fund. The second SLA is for computer hardware to be implemented alongside the Cityworks asset management system. This new device will allow the Parks & Recreation department to deploy data-connected mobile devices to our operations division. This will allow the members of the operations crew to record equipment, labor and materials of the current job in real time and automated workflow. The cost of this SLA is \$25,000.

Parks is also proposing an SLA for a Weatherbug system, a severe weather detection system which will be placed within the parks. This system has visual and audio alerts, as well as the capabilities to set up alert notifications and app/mobile alerts for weather concerns (heat, wind, rain, flooding and lightning). The system offers a countdown clock and radius range that can be applied to our website enabling guests the capacity to have “to the minute” coverage of weather events at all of parks. The SLA includes a one-time cost of \$94,000 for the system as well as an additional \$6,000 charge for access to website capabilities and monitoring, which will be a recurring annual expense. The cost of the equipment will be funded through the General Fund and a transfer from the Hotel Tax Fund will be made to cover 20% of that cost.

The next SLA is a request for a Synthetic Field Paint Removal Machine, which will be used to remove debris and obstructions in the synthetic turf within 4-6 hours. This equipment will decrease the man power and time it takes to flip fields from one sport to another. The cost of the equipment is \$45,000 with a recurring annual cost of \$3,155 for supplies and maintenance. The equipment cost will be funded through the General Fund with 50% reimbursed by the Hotel Tax Fund.

The final SLA is \$6,000 for the cost of updating and publishing the continued “History of College Station” book. Funding would pay for the author’s compilation of the current book, new information and book production.

Recreation Programs:

Each program within Recreation Programs has a fully costed budget, which not only includes revenue and direct costs, but also includes indirect administrative costs, field costs, and General and Administrative transfers.

The **Aquatics Division** supports City pools, the splash pad at the Lincoln Center, swim lessons, water fitness, and the swim team.

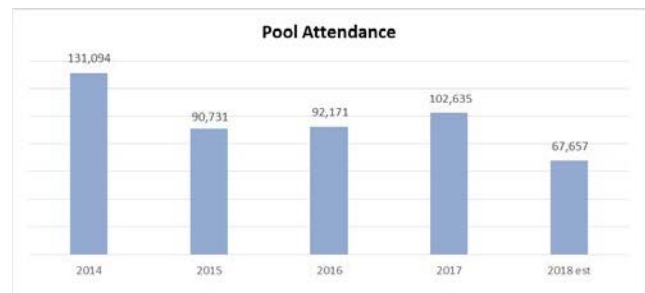
The **Sports Division** includes programs such as Adult Softball, Adult Volleyball, Youth Basketball, Youth Football, Youth Volleyball, Adult Kickball, Challenger Sports, Tennis, Ultimate Frisbee and several non-fee programs.

The **Instruction Division** is comprised of the Xtra Education Program, which provides citizens of all ages the opportunity to enhance their quality of life through various continuing education programs that are offered at various sites throughout the City.

The Southwood Center, Lincoln Center and R.E.

Meyer Center Division – Southwood and Lincoln Centers are community/recreation centers that provide positive programming and serve as satellite centers for social services. The R.E. Meyer Center hosts a variety of senior activities and programs on a daily basis.

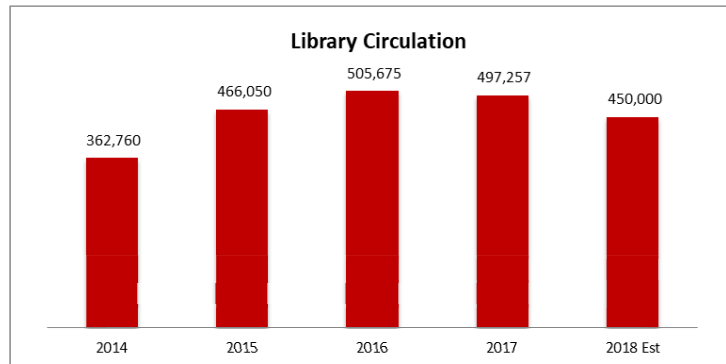
The **Lick Creek Nature Center**, located on 515 acres, provides citizens and visitors an educational opportunity to learn about animals and plants that are native to the park. Features include a 2,400-square foot building with a meeting room, restrooms, indoor and outdoor classrooms, an amphitheater and native plant displays.



**Prior to FY15, PARD calculated Aquatics Program participants as daily attendees of the aquatics system. In FY15, program participants were counted as a single attendee versus counting the attendee on a daily basis.*

Larry J. Ringer Library

The Larry J. Ringer Library facility is overseen by the City's Parks and Recreation Department. This facility is operated in collaboration with the City of Bryan, which provides staffing for the College Station facility. The graph to the right illustrates the circulation of the College Station Library over the last several years. The Library FY19 Proposed Budget is \$1,191,579.



Planning and Development Services Department

The Planning and Development Services Department provides oversight for development planning and review and inspection of the built environment within the City of College Station. Planning and Development Services consists of the following divisions: Administration; Civil Engineering; Development Services – Building; Development Coordination; Planning; Greenways; and GIS Mapping.

The Planning and Development Services Department works with citizens and other City departments to ensure City development in a manner consistent with policies established by Council. Planning and Development Services continues to identify and implement opportunities for streamlining processes within the department.

Two SLAs are proposed, for a total of \$200,000, in the FY19 budget. The first SLA is to provide \$150,000 funding for the 10-Year update of the City's Comprehensive Plan. The Comprehensive Plan was adopted in 2009 and this SLA would provide the funding to begin the 10-year update process. The Comprehensive Plan is intended to be a flexible document allowing for adjustments to changing conditions over time. The update would help ensure that the Plan continues to reflect the overall goals and vision of the community. The second \$50,000 SLA will fund Neighborhood Plan Implementation. Since 2010, the City has adopted the Central College Station Neighborhood Plan, Eastgate Neighborhood Plan, Southside Area Neighborhood Plan, Medical District Master Plan, Wellborn Community Plan, and the South Knoll Area Neighborhood Plan. Funding resources are necessary to facilitate the implementation of these adopted plans to achieve the objectives anticipated by the plans and expected from residents and property owners.

Information Technology Department

Information Technology (IT) implements and maintains the technology and computer based information systems used by all City Departments. The IT department includes IT Administration, Technology Services, Business Systems, Network Services, Geographic Information Services (GIS), E-Government, Mail, and Communication Services.

Information Technology submitted five SLAs that have been proposed for FY19. The first SLA, in the amount of \$70,000, is for development of a Digital Strategy and Policy Development for Cyber Security. This includes guidelines for open data, privacy and cloud policies. This SLA includes a recurring annual amount of \$15,000

SLA two is for the addition of a Project Management Officer for establishing and managing the numerous technology projects throughout the city. This position will be responsible for vendor relationships and contract administration of the various projects. The total cost of this FTE will be \$117,535.

The third SLA is for the provision of "Redundant Internet Connections" for the cost of \$82,000. This SLA will provide for hardware and a second ISP for a redundant internet connection.

The fourth SLA provides Office 365 to the city computer users, upgrading Outlook and various office products, allowing cloud hosting, providing the ability for staff to work remotely using project / file collaboration, and promoting "teaming". The cost of this enhancement \$228,000.

The final SLA ensures PCI compliance by providing quarterly network security scans. The annual cost of this service is \$30,000.

Fiscal Services Department

The Fiscal Services Department oversees the operations of the **Finance Division, Municipal Court, and Utility Customer Services**. The Finance Division manages fiscal administration, accounting operations, treasury, purchasing, budgeting and financial reporting services to the City.

Treasury handles cash and debt issues for the City while ensuring all funds are prudently invested. The Accounting Operations and Purchasing Divisions work closely together to ensure that purchases are properly made and recorded. Financial Reporting prepares reporting that goes to third parties based on the actual revenue and expenses incurred and coordinates the annual audit. Budget prepares the annual budget and monitors performance against budget during the year. Municipal Court collects fines and fees for the City while providing the City with administration for cases filed for enforcement of Class C misdemeanors. Utility Customer Service bills and collects all utility charges for electricity, water, sewer, drainage and solid waste including connections and disconnections. Budget for Utility Customer Service is included in a separate fund discussed elsewhere in this document.

The proposed FY19 Fiscal Services Budget includes two SLAs, both in the General Fund. The first proposed SLA, in the amount of \$52,000, is for the addition of a contracted temporary Finance Support Assistant. This individual will work with Fiscal Administration and assist with various reporting, process documentation, and data import tasks related to the integration of the Utility Billing Module with the City's existing ERP system. The second proposed SLA, in the amount of \$29,700, will fund a new online bidding system for the Purchasing Division, as the current system lacks support and technical upgrades. The Utility Customer Service proposed SLAs are discussed in the Internal Service Funds section of this narrative.

General Government Department

The General Government Department includes many of the administrative functions of the City.

The **Mayor and Council Division** accounts for expenditures related to Council functions such as education, travel, and training. Service Level Adjustments totaling \$26,250 have been proposed for FY19.

The **City Secretary Division** is responsible for elections, records management, records preservation, Vitals, City Council support and other activities.

The **Internal Auditor Division** conducts independent financial and performance audits to provide City Council and the Mayor with objective information to assist in determining whether governmental operations are adequately controlled and to assure that a high degree of public accountability is maintained.

The **City Manager Division** is responsible for the day-to-day operations of the City, making recommendations to the City Council, and providing short and long-term direction to the organization.

The **Economic Development Division** works closely with the City Manager's Office to provide guidance for retail planning, to develop incentive programs, and to recruit businesses to locate within the City of College Station.

The **Legal Division** provides legal services and support to City Council and City staff. Among the services provided by this office are legal advice, land acquisition, contract writing, and litigation. The first SLA proposes \$67,986 for the addition of a Legal Assistant I position in order to efficiently meet the growing legal needs of the City. A second SLA proposes \$7,757 for a Summer Law Clerk. A paid law clerk position would allow the City to attract a second or third year law student who can assume more responsibility in the department.

The **Public Communications (PC)/Neighborhood Services Divisions** is responsible for marketing the City's services and programs in creative, innovative ways that appeal to the needs of its citizens, making it easy for everyone to be informed, involved and up-to-date on the work of the City government. One SLA is proposed to provide \$11,000 for a Citizen Satisfaction Survey. The last survey was in 2016 with the intention of doing one every 2-3 years. Survey results assist the City Council and City departments in prioritizing funding. Neighborhood Services maintains collaborative partnerships among neighborhoods, partner jurisdictions, community organizations, and the City.

The **Community Services Division** is responsible for Community Services Administration, Community Development, Code Enforcement and the Northgate District Management functions. Community Services staff seek to deliver high-quality programs, services, and facilities to enrich the lives of individuals and families in College Station. For FY19, an SLA for a Study for the 'Northgate Future Use and Implementation Plan' for \$300,000 is

being proposed. This study is needed to identify current operational challenges and development of solutions and an implementation plan to address existing safety and mobility issues, evolving public spaces, and increased density in commercial and residential development in the District. The cost of this study is estimated at \$300,000 but will be split between Northgate Parking Fund and Community Services within the General Fund at \$150,000 each.

The **Human Resources Division** consists of **Human Resources** and **Risk Management** (which is funded by the Insurance Funds). The Human Resources Division is responsible for the strategy and implementation of all HR-related functions throughout the organization, including areas such as recruiting, hiring, training & development and employee engagement, while adhering to all federal, state and local laws and requirements. The HR division oversees the compensation and benefits programs for all employees, while providing oversight in employee support such as employee relations, employee safety and related policy interpretations related to employment matters. In addition, The Risk Management function seeks to limit the exposure of the City to physical and financial losses through a number of programs that include managing property casualty claims, as well as managing worker safety programs. The Human Resources FY19 Proposed Budget includes three SLAs. The first SLA is for \$37,510 in one-time funding for temporary administrative support to facilitate the transition to electronic employee records, implement key initiatives, and review current processes. The second SLA would reinstate a portion of the budget (\$10,000) that was diverted when the new Learning position was funded in FY18. The final SLA totaling \$5,700 would fund the supplies and purchased services for the new fulltime position (Property Claims Assistant - currently a part-time non-benefitted position) that is being proposed in the Property & Casualty Fund.

Other General Fund Expenditures

There are a number of expenditures budgeted in the General Fund that do not fall under the purview of any one department. Miscellaneous expenditures within the General Fund include \$1,451,681 for public agency funding, \$90,000 for consulting and \$13,168 for other miscellaneous items. Also included in the proposed budget is \$250,000 for contingency.

A detailed list of the non-departmental budgeted expenditures can be found in Appendix I.

Debt Service Fund

The Debt Service Fund is used to account for ad valorem tax revenue collected to pay for authorized general government debt. The proposed debt service portion of the ad valorem tax totals 22.0339 cents per \$100 valuation, which accounts for approximately 43.6% of the tax levy.

Economic Development Fund

The City maintains an Economic Development Fund to account for resources and expenditures directed at providing incentives for businesses and industries that are planning to locate in College Station. Resources set aside for economic development purposes will be transferred into this fund and remain in the fund until expended. General Fund dollars in the amount of \$375,000 are proposed to be transferred into the Economic Development Fund in FY19. Expenditures in the amount of \$653,097 are proposed in this fund for economic development cash assistance incentives.

Efficiency Time Payment Fee Fund

The Efficiency Time Payment Fee Fund can be used for the purpose of improving the efficiency of the administration of justice in College Station. The City retains 10% of the total fee collected from defendants who are delinquent in payment for more than thirty days for a misdemeanor offense, which amounts to \$2.50. Proposed FY19 revenues total \$6,715 while proposed FY19 expenditures total \$8,660. The Efficiency Time Payment Fee Fund summary is located in the Governmental Funds section of this book.

Spring Creek Local Government Fund

The Spring Creek Local Governmental Fund was established in February 2018 in order to record the revenue and expenditures associated with the Spring Creek Local Government Corporation, a component unit of the city. Work efforts focus on revising the Master Development Plan, surveying, preliminary platting and identifying infrastructure needs of the Spring Creek Corporate campus. Revenue for the Spring Creek Local Governmental Fund is a transfer from the General Fund and \$115,600 is proposed for FY19. Expenditures in the amount of \$95,600 are proposed for supplies, professional services, insurance, and advertising related to the development of the property. FY19 total expenditures are projected at \$115,600.

Enterprise Funds

Electric Fund

College Station's Electric Utility serves approximately 41,169 meters within the city limits of College Station. It provides for the construction of new facilities needed to extend electrical service to new consumers; performs repairs and maintenance as needed to maintain the electric system; provides for emergency response for outages and storm restoration; and installs and maintains service to approximately 6,000 street lights and rental lights. Electric Utility personnel maintain over 20 miles of electric transmission lines, seven electrical substations, and approximately 490 miles of overhead and underground electric distribution lines.

Seven SLAs are included in the FY19 Electric Proposed Budget. The first of these SLAs, in the amount of \$122,184, is for the addition of one Electric Transmission and Distribution (T&D) Supervisor. Currently, the City utilizes contractor crews totaling 17.0 FTEs for distribution, construction and tree trimming. A Crew Foreman, a position that typically supervises teams of 3.0 to 5.0 FTEs, currently manages these contractor crews. As a result, the T&D Supervisor will be tasked with the coordination and supervision of the contracted crews to safely and efficiently construct electric distribution infrastructure to meet City and customer demand.

A second proposed SLA, in the amount of \$121,063, is for the addition of one Project Planning Coordinator, who will work under direct supervision of the T&D Superintendent. The Project Planning Coordinator is required to prioritize distribution construction work via the efficient allocation of internal and external resources to meet the goals and schedules of the City while meeting or exceeding the customer needs and expectations. The Project Planning Coordinator will also work closely with the Project Coordinator Supervisor and will back up that position during any absences.

The third proposed SLA, in the amount of \$106,820, is for an additional Geographical Information System (GIS) Analyst. The City's Electric GIS system generates and involves a significant amount of data and is crucial in maintaining connectivity, land and outage information. This system helps identify outages, determine restoration strategies and organize future infrastructure growth. The current GIS system is managed by one FTE with no redundancy for the responsibilities or succession plan for the position. As a result, the GIS Analyst will provide much needed support for the current staff and system and ensure staff continuity, while better serving customers by managing and maintaining current and future GIS needs.

The fourth proposed SLA, in the amount of \$169,000, is for the addition of a Backyard Bucket Truck. Currently, over one-third of the poles in the City cannot be accessed via climbing and many of the power lines are located along back property lines or are inaccessible with standard bucket trucks and equipment. During normal and storm-related work, Electric is currently limited to a single Backyard Bucket Truck currently in the fleet. The proposed additional vehicle will increase the ability of Electric to respond to multiple outages and to work concurrent backyard projects. The vehicle will also provide increased service capabilities and better accessibility while working during outages caused by storms or wildlife, while also assisting capital improvements to infrastructure.

The fifth proposed SLA, in the amount of \$61,000, is for an additional Substation Service Truck. The Substation Division currently consists of five technicians and two vehicles. Over the past eight years, the City's electric substations have increased from five to seven, with another planned for FY19. Additional compliance requirements mandated by the North American Electric Reliability Corporation (NERC) call for additional maintenance and testing for transmission and substation assets. The proposed vehicle will allow existing staff to maintain and test various locations more efficiently while simultaneously monitoring contracted work performed at the substations.

The sixth proposed SLA, in the amount of \$43,000, is requested to maintain the City's Energy Conservation Program, consisting of the Energy Audit, Good Cents and the Energy Back II (EBII) Programs. More recent programs include the Residential and Commercial LED Lighting and Connected Thermostat Programs. In FY16 and FY17, customer demand for Energy Conservation Programs rose above budgeted levels by 21% and 7% respectively. The proposed SLA will maintain service levels related to the Conservation Programs and will help the City strengthen customer relationships by meeting demand and by providing customer focused solutions.

The seventh proposed SLA, totaling \$15,000, is for the upgrade of a service vehicle. Currently, a Ford 250 ¾ ton truck is on the FY19 replacement schedule. This vehicle has a reduced load hauling and towing capacity once it is outfitted with the tools and equipment required for daily utility use. Additionally, the vehicle regularly exceeds its load rating when used for routine substation jobs, thus compromising job safety, proficiency and cost efficiency.

The SLA proposes upgrading the truck to a 1 ton truck with a gross vehicle weight of 13,200 lbs. in order to meet the increased towing and various tasks that arise from operational demands.

An FY19 rate increase is not proposed for the Electric Fund.

Water Fund

The City of College Station has the capacity to produce approximately 29 million gallons per day of potable water, with an anticipated increase to approximately 34 million gallons per day once Well #9 enters service. The Water Department has developed high standards of reliability that assures customers' needs are met with a water supply that meets or exceeds all federal and state mandated standards. As a City enterprise, the full cost of service for water production, transmission and distribution is recovered by charging customers for consumption on a per unit basis.

One FY19 SLA, in the amount of \$138,947, is proposed for the Water Fund. This SLA is for an additional Field Operations Supervisor to assist with existing preventative maintenance, due to system growth, aging infrastructure and increased regulatory and administrative requirements. The current staff requires additional resources to assist with key maintenance items and/or provide necessary safety and training instruction to support current crews. The additional Field Operations Supervisor will increase resources available to meet or exceed preventative maintenance goals and will allow existing Supervisors to provide more technical expertise and training in the field.

An FY19 rate increase is not proposed for the Water Fund.

Wastewater Fund

Effective sanitary sewer collection and treatment is essential to public health in an urban environment. Over the last several decades, infrastructure standards have increased. Past upgrades to the Carters Creek Wastewater Treatment Plant were directly related to changing standards. As the system continues to grow, additional capital will be needed. The existing system must be maintained with line replacements, plant enhancements and expansions, such as the Lick Creek Wastewater Treatment Plant (LCWWTP) capital project. Wastewater services are provided as an enterprise function with service related fees paying for the cost of service.

Two FY19 SLAs are proposed for the Wastewater Fund. The first SLA, in the amount of \$96,717, is for an additional Plant Operations Maintenance Supervisor, who will be responsible for the development and implementation of a proactive Wastewater Treatment maintenance program. Due to recent regulatory and administrative requirements, current Supervisors are tasked with on-going construction and process control responsibilities. As a result, this SLA would provide an additional individual for the development and implementation of proper training in order to execute an effective preventative maintenance program. In doing so, the position will assist in reducing reactive maintenance costs and will allow other Supervisors to focus on capital projects, operational needs and regulatory compliance.

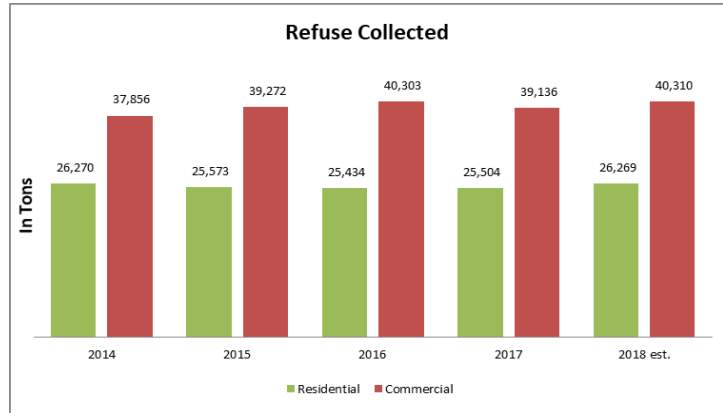
The second SLA, in the amount of \$135,217, is for a Power & Control (P&C)/SCADA Supervisor. This individual will direct P&C tasks and will provide training and career growth opportunities for P&C Specialists. The Supervisor would also assist with preventative system-wide emergency generator maintenance. The Supervisor would also assist with SCADA responsibilities when those staff are unavailable and would likely assist with SCADA position succession planning.

Due to significant on-going capital projects, such as the LCWWTP Expansion and Wastewater operating costs, a 5.00% rate increase is proposed for FY19.

Solid Waste Fund

The Solid Waste Division of Public Works provides services that meet the City's solid waste collection needs. These services include providing residential containers, curbside recycling, brush and grass clipping collection, street sweeping and the removal of waste. Commercial services are also provided to local businesses and include collection in small and large containers. Customers with greater volumes have the option of using roll-off containers that are serviced by front load collection equipment.

FY19 revenues for the fund are estimated to be \$10,862,196 which is an 8.01% increase over the FY18 revised budget primarily due to projected growth and the rate increase approved by Council in June 2018. Residential and commercial rates have been designed that will cover the total cost of providing services and to equitably distribute the cost to customers.



The proposed operations and maintenance budget for residential and commercial Solid Waste operations for FY19 is \$8,651,991. There are two SLAs proposed for FY19: \$457,633 for the addition of a residential route manager and an automated side-loader truck, and a second \$25,000 SLA proposed for a residential solid waste and recycling guide and calendar. Continued growth in the City requires additional collection personnel with a vehicle and will maximize route efficiency. The Solid Waste & Recycling Guide will assist in educating residents about available Solid Waste services. Funding in the amount of \$49,190 is proposed in the Solid Waste Fund for Keep Brazos Beautiful (KBB) for operations, the Demonstration Garden at Texas Ave & George Bush location, beautification along with litter abatement, and educational programs. Total FY19 proposed expenditures for the Solid Waste Fund are \$10,766,337.

Northgate Parking Fund

The Northgate Parking Fund accounts for parking operations in the Northgate district of the City. This includes the surface parking lot on Patricia Street, the College Main Parking Garage and on-street parking in the district.

FY19 revenue is estimated to be \$1,488,385 which is a decrease from the FY18 revised budget. In FY18, there were fewer dorms leasing spaces; however, the garage leases have increased as more dorm spaces in the Northgate area have become available, increasing parking fees revenue. Other revenues in this fund include investment earnings and miscellaneous revenue.

Included in the FY19 Northgate Parking Fund budget is \$222,475 for the debt service payment related to the College Main Parking Garage. In addition, \$250,000 is being allocated to be transferred to the General Government CIP Fund for projects to be determined.

The only proposed SLA in the Northgate Parking Fund for FY19 is for a Northgate Future Use and Implementation Plan. This study is needed to identify current operational challenges and development of solutions and an implementation plan to address existing safety and mobility issues, evolving public spaces, and increased density in commercial and residential development in the District. The cost of this study is estimated at \$300,000 but will be split between Northgate Parking Fund and Community Services within the General Fund at \$150,000 each.

Capital projects proposed for the FY19 budget include a compactor/drain project at \$128,000, replacement of the garage equipment and systems management at \$250,000, and pedestrian safety efforts on Boyett and Patricia Street Promenade Repairs at \$32,000.

Special Revenue Funds

Hotel Tax Fund

The FY19 budgeted Hotel Tax revenue is \$5,493,466 which reflects a 7.19% increase from FY18 budget of \$5,125,000. Hotel tax revenues are forecasted to increase marginally due to recent fluctuations of the tourism economy. Investment earnings are estimated to increase over the budgeted FY18 due to increasing interest rates.

The FY19 budgeted operating expenditures for the Hotel Tax Fund are \$6,726,410 which includes \$4,828,521 in capital expenditures related to Veteran's Park Synthetic Fields, construction expenses for Southeast Park, and two service level adjustment requests for additional field maintenance equipment. The first service level adjustment request pertains to a severe weather detection system to be installed at all City parks. The system would operate as a true detection system versus the current lightning prediction system that is outdated. The Hotel Tax portion of the request is \$18,800 or 20% of the cost of the system. The second request is for \$22,500 or 50% of a synthetic field paint removal machine. With the expansion of the synthetic fields at Veteran's Park, the machine will reduce labor time to change the markings as required by the various sports using the fields. The remainder of the cost for both requests is budgeted in the General Fund Parks and Recreation departmental budget.

Also included in the operating expenditures are funds for preferred access payment for the use of athletic facilities at Texas A&M University. The FY19 budget for this payment is \$700,000 and the FY18 year-end estimated payment for this payment is \$465,145.

Other operating expenditures included in the FY19 budget are \$300,000 for soliciting and hosting of sports tournaments in College Station and \$200,000 for the Texas Weekend of Remembrance. The inaugural event for the Texas Weekend of Remembrance occurred in FY18 and the event is anticipated to be held annually over Memorial Day weekend.

Operating expenditures in the FY19 budget also include \$82,400 for staff costs in the Public Communications department related to tourism marketing efforts and \$104,116 for tourism marketing placed by the City of College Station. Public Communications staff members are responsible for strategically creating marketing materials and placing advertisements that help increase tourism to College Station by advertising the City's many events and amenities. Public Communications staff develops brochures, promotional videos, and other marketing and advertising materials with the primary focus of creating high-quality collaterals to bring tourism dollars to College Station. The responsibilities for material development and advertising are shared among Public Communication staff members resulting in the time spent on the activities equating to one position. The position is budgeted in the General Fund and Hotel Tax funds will be transferred to the General Fund to cover the expenditures related to eligible activities.

The FY19 budget also contains \$25,000 for nonprofit/charitable organizations that hold events at local hotels and meet the criteria for Hotel Tax use. These funds will be distributed at the discretion of the City Manager. An additional \$25,000 has been included in the FY19 budget at Council's direction for a special event grant that will be hosted in the City by an outside entity. This event is expected to draw a significant amount of tourism to the area.

Operating expenditures related to Parks and Recreation Programs & Events are budgeted at \$461,373 for FY19. Programs in the budget include expenditures related to athletic events such as National & Regional Athletic Tournaments, and other events that are eligible for Hotel Tax funds, including hosting the TAAF Games of Texas in 2018 and 2019. The Parks and Recreation Programs & Events FY19 amount includes one service level adjustment for 50% of a grounds worker needed to help maintain the expanding parks system. The additional 50% of this position is budgeted to be included in the General Fund Parks and Recreation departmental budget.

A total of \$3,437,430 of Hotel Tax funding is budgeted in FY19 for Outside Agencies. This includes \$1,996,128 for the Bryan/College Station Convention & Visitors Bureau (CVB or "Experience BCS") for operational, sales/marketing, promotional, servicing and business development elements. The Bryan/College Station Convention & Visitors Bureau is a component unit of the city and is jointly supported by both the City of College Station and the City of Bryan based on a pro-rata share of actual Hotel Tax revenue reported for the prior fiscal year by each city. FY19 budgeted operating amount of \$1,996,128 reflects 78% of the total operating budget of the CVB. The CVB FY19 request includes two service level adjustments also reflected at 78% of the total amount requested. The CVB is requesting that the City of College Station appropriate \$19,500 for a major impact bid fee fund that can be set aside in the event that the agency is presented an opportunity to bid on an event that would bring a significant amount of tourism to the area. The second service level adjustment is a request that the City appropriate \$85,800 for a major impact sponsorship fund that can be accessed to enhance the City's bid package in the event that the agency has an opportunity to attract an event that would bring a significant amount of tourism to the area.

Additional Hotel Tax funding that is budgeted in FY19 for Outside Agencies includes: \$588,950 for the CVB Grant Program; \$114,376 for Easterwood Airport Advertising; \$290,000 for Arts Council operations and maintenance;

\$397,976 to Arts Council for affiliate funding; \$25,000 to Veterans Memorial; and \$25,000 for the Bryan/College Station Chamber of Commerce.

Community Development Fund

The goals of Community Development are to encourage the expansion and accessibility of human services; expand and improve public facilities and infrastructure where needed; and to expand economic opportunities in the community for low- and moderate- income residents of the city. Additional goals include providing for an adequate supply of safe and affordable housing, rehabilitation of rental and owner occupied residential property and expanding home ownership opportunities.

The City of College Station receives federal funds from the Department of Housing and Urban Development (HUD) through the Community Development Block Grant (CDBG) and the HOME Investment Partnerships (HOME) grant. The Community Development Division of the Community Services Department is tasked with administering these grant funds through several programs designed in accordance with the division's goals, federal regulations and input from the City Council.

Roadway Maintenance Fee Fund

The Roadway Maintenance Fee Fund is a fund that was established in FY17 to administer financial activity related to the Roadway Maintenance Fee. Revenues are generated from a Roadway Maintenance Fee assessed to City of College Station transportation system users. FY19 revenues are projected to be \$4,488,530. Expenditures in the fund are dedicated to the rehabilitation and upgrade of streets necessitated by increased traffic pressure. Street maintenance projects are selected after a review of data that includes: overall road condition; increased traffic; and importance as a conduit for traffic through the community. Total proposed expenditures are \$4,689,921.

System-wide Water Impact Fee Fund

The System-Wide Water Impact Fee Fund was established in FY17 to account for the financial activity related to the System-Wide Water Impact Fees. Effective December 1, 2016, the City assessed a water impact fee for all new water connection permits. The fee is based on the size of the water meters issued on the building permit. The fee is intended to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City's service area in lieu of water utility rate increases.

Projected FY19 impact fee revenues total \$302,933, with a proposed transfer to the Water Fund in the amount of \$301,933. These funds will be used for FY19 debt service payments related to the Well #9 and Well #9 Collection Line capital improvement projects. It is anticipated that, in future years, the revenue generated from this fee will also be used toward the debt service payment for the State Highway 6 Water Line capital improvement project.

System-wide Wastewater Impact Fee Fund

The System-Wide Water Impact Fee Fund was established in FY17 to account for the financial activity related to the System-Wide Wastewater Impact Fees. Effective December 1, 2016, the City assessed a wastewater impact fee for all new wastewater connection permits. The wastewater impact fee is also based on the size of the domestic water meter issued on the building permit. The fee is intended to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City's service area in lieu of wastewater utility rate increases.

Projected FY19 impact fee revenues total \$1,811,600, with a proposed transfer to the Wastewater Fund in the amount of \$328,881. These funds will be used for FY19 debt service payments related to the Lick Creek Wastewater Treatment Plant (LCWWTP) Expansion capital improvement project. In future years, it is projected that all of the annual revenue generated by the wastewater impact fee will be transferred to the Wastewater Fund in order to offset the entire debt service payment for the LCWWTP expansion project.

System-wide Roadway Impact Fee Funds

The System-wide Roadway Impact Fee Funds were established in FY17 to account for the financial activity related to the roadway impact fee. The purpose of this fee is to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City. Four separate Funds were created to account for the activity related to the four separate service territories in which the fee is collected. Fees collected in a particular service area must be used for capital projects within that same service area. System-wide Roadway Impact Fee Fund revenues in FY19 are projected to be \$683,000.

The fees collected will be transferred to the Streets Capital Improvement Projects Fund to be used on eligible projects within each service area. Fees collected in Service Area C will be transferred in FY19 to be used on the Capstone/Barron Realignment project (ST1605). The FY19 proposed transfer amount is \$595,000. Fees collected in Service Area D will be transferred in future fiscal years to be used on the Rehabilitation of W. D. Fitch from Rock Prairie Road to Tonkaway Lake. Once sufficient fees are collected in Service Area A and B, they will be transferred in future fiscal years to be used on an eligible project, such as the Rehabilitation of the signal at Texas Avenue and Deacon.

Wolf Pen Creek (WPC) TIF Fund

The Wolf Pen Creek Tax Increment Finance (TIF) Zone generated revenues to be utilized within the Wolf Pen Creek District. The TIF expired December 31, 2009. The FY18 year-end estimate and FY19 proposed budget include payments to College Station Independent School District for the balance of the school district's portion of unspent WPC TIF funds. When the fund has been depleted in FY19, it will be closed.

West Medical District TIRZ No. 18 Fund & East Medical District TIRZ No. 19 Fund

In October of 2012, the City Council authorized an amendment of the City's Comprehensive Plan to include the College Station Medical District Master Plan. To realize the vision and economic development opportunities included in the Master Plan, significant barriers to development must be overcome. These barriers include, but are not limited to; lack of basic infrastructure (potable water, fire flow, sanitary sewer, etc.) to serve development in the area and lack of transportation capacity (vehicular, pedestrian, etc.) to meet the mobility needs present in the area.

The Master Plan identified a series of financial and management tools necessary to overcome these barriers and to maximize the development potential of the area. A key tool identified in the Master Plan is the use of Tax Increment Reinvestment Zones (TIRZ). Staff approved the establishment of two TIRZ in the District.

A TIRZ is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. TIRZ are special zones created to attract new investment to an area. TIRZ help finance the cost of redevelopment and encourage development in an area. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

Established in December 2012, the West Medical District TIRZ #18, encompasses the area near the State Highway 6/Rock Prairie Road Bridge and includes both The Med Hospital and the Scott & White Hospital. Development projects in this area include Rock Prairie Road (East and West), Normand Drive Extension, and other public works.

In May of 2018, City Council voted to dissolve West Medical District TIRZ #18 in order to redirect the funds that would have been dedicated to this TIRZ toward other needed capital projects. The budget will be amended in FY18 to create a transfer of the fund balance from the West Medical District TIRZ #18 to the General Government CIP Fund. The fund will be closed at the end of FY18.

Established in December 2012, the East Medical District TIRZ #19, encompasses the area east of the State Highway 6/Rock Prairie Road Bridge and includes most of the undeveloped properties within the District. Development projects in this area include Rock Prairie Road (East), Barron Road, Lakeway Drive, potable water, fire flow water supply, greenway trails, sanitary sewer service, and other public works.

It is projected that new development in this portion of the District will meet or exceed \$283 million over a twenty year period. This development activity would yield an increment of approximately \$30.8 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through reimbursement to private developers, repayment of issued debt, "pay as you go" basis, or a combination of these and others.

The City of College Station is the only participant in this TIRZ at this time. In FY19, it is anticipated that \$40,957 in ad valorem tax will be collected in the East Medical District TIRZ #19. No expenditures are projected for FY19.

Dartmouth TIRZ Fund

In August of 2017, the City of College Station entered into a synthetic increment TIRZ agreement with Brazos County to develop a key infill area that would extend Dartmouth from Harvey Mitchell Parkway through to Texas Avenue. The funds collected will be used to invest in core infrastructure such as streets, storm sewer, water, sanitary sewer, and electrical (including traffic signals at the future Dartmouth intersections with Harvey Mitchell and Texas Avenue).

It is projected that new development in this portion of the District will meet or exceed \$38.9 million over a fifteen year period. This development activity would yield an increment of approximately \$3.98 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through reimbursement to private developers, repayment of issued debt, "pay as you go" basis, or a combination of these and others.

The City of College Station is partnering with Brazos County in this synthetic TIRZ for a term of fifteen years. Brazos County is contributing 100% of their O&M incremental value up to one-half of the total costs of the project or \$2.5 million, whichever is less. The City of College Station is contributing 100% of its total tax rate incremental value. In FY19, it is anticipated that \$2,573 in ad valorem tax will be collected in the Dartmouth Synthetic TIRZ. No expenditures are projected for FY19.

Court Technology Fee Fund

The Court Technology Fee Fund funds technology projects at the Municipal Court Facility. For FY19, the proposed revenues total \$65,900. Proposed expenditures for FY19 are \$81,619 and will be used for technology related purchases such as computer hardware and software for court facilities as well as software training for Municipal Court employees.

Court Security Fee Fund

The Court Security Fee Fund is used to fund security projects at the Municipal Court building. The proposed FY19 revenues are \$46,665. Proposed expenditures for FY19 are \$44,279, which funds 50% of the full-time municipal court security marshal. The other half of the security position is funded in the Municipal Court division of the General Fund.

Juvenile Case Manager Fee Fund

The Juvenile Case Manager Fee Fund funds the salary and benefits of a Juvenile Case Manager, as well as the salary and benefits for staff time spent administering Teen Court. For FY19, the proposed revenues for this fund are \$78,790. The total proposed FY19 expenditure budget of \$129,753 includes salary and benefits, and travel and training funds for the Juvenile Case Manager and Teen Court Coordinator positions.

Truancy Prevention Fee Fund

The Truancy Prevention Fee Fund revenues are used to fund truancy prevention and intervention services. Defendants convicted of a misdemeanor offense in the municipal court shall pay a truancy prevention fee of \$2.00 in addition to any other fines, penalties, or courts costs required by city ordinance, state, or federal law. Proposed revenues in FY19 total \$13,600. A \$6,000 expenditures budget is proposed for FY19 in order to fund training and travel, and printing and postage expenses associated with this fund.

Police Seizure Fund

The Police Seizure Fund accounts for revenues and expenditures related to property seized by the College Station Police Department. Proposed revenues for FY19 are \$25,690 while proposed expenditures are budgeted at \$30,000. These funds are used for one-time equipment and other purchases to assist in police activities.

Memorial Cemetery Fund

This fund accounts for two-thirds of the proceeds from the sale of cemetery lots as well as other revenue that is collected through the Memorial Cemetery and Aggie Field of Honor. The fund also accounts for expenditures on projects that take place at this location. A transfer to the Debt Service Fund, in the amount of \$272,855, is included in the FY19 proposed expenditure budget for one-half of the total debt service related to the Memorial Cemetery. It is proposed that one-half of the Memorial Cemetery debt service will come from the Memorial Cemetery Fund and one-half of the payment will come from the Debt Service Fund for FY19 and for future years, but the Memorial Cemetery Fund will continue to be monitored to ensure that this can be supported. The Operations and Maintenance costs associated with the Memorial Cemetery Fund are included in the General Fund Parks and Recreation Department budget.

Memorial Cemetery Endowment Fund

This fund accounts for the remaining one-third of the proceeds from the sale of cemetery lots at the Memorial Cemetery, which includes the Aggie Field of Honor. Proposed revenue for FY19 totals \$155,670. FY19 proposed expenditures are \$15,540.

Texas Avenue Cemetery Endowment Fund

This fund accounts for the proceeds from the sale of cemetery lots at the Texas Avenue Cemetery. The fund also accounts for expenditures on projects that take place in the cemetery. For FY19, there is a proposed SLA to design and install a new restroom at the cemetery to replace the current restroom at a cost of \$150,000. The maintenance and operations for this cemetery are budgeted in the General Fund in the Parks and Recreation Department.

Public, Educational and Governmental (PEG) Access Channel Fee Fund

Public, Education and Government (PEG) Access Channel funds are collected in an amount equal to 1% of gross revenues in cable services provided per month. These funds may be used for educational and governmental broadcasting on Suddenlink Channels 19 and 119. Channels 19 and 119 provide unique programming that addresses the needs and interests of the citizens of College Station and its surrounding community. This includes information on City Council and Planning & Zoning meetings, development projects, special events, job opportunities, and many other pertinent issues and notices. Proposed FY19 PEG Fee Fund revenues from cable franchise fees and investment revenue total \$213,000. Expenditures of \$100,411 are proposed in FY19 for video production and broadcast upgrades.

R.E. Meyer Estate Restricted Gift Fund

The R.E. Meyer Estate Restricted Gift Fund was established in FY14. Robert Earl "Bob" Meyer passed away in October of 2013. As part of his will, he generously bequeathed a portion of his estate to the College Station Parks and Recreation Department, with the gift being restricted for the benefit of programs for senior citizens. During Mr. Meyer's lifetime, he loved and supported the many senior programs offered by the Parks and Recreation Department Senior Services.

In FY18, a total of \$573,190 was transferred to the Facilities and Technology Capital Improvement Projects Fund for use on the Arts Council Renovation project. The renovated building will provide facilities the Parks and Recreation Department will use to expand upon current Senior Programs. The remaining balance in the fund will be used in FY19 for Senior Programs.

Fun For All Playground Fund

The Fun for All Playground Fund was established in FY18. This fund records the financial activity associated with the construction of an all-inclusive playground to be located at Central Park. The playground project is a joint effort with several local service organizations. Park Land Dedication funds were used to fund the design of the project. Donations received by the service organizations are being used to fund the construction of the playground, which will be built in phases as funding permits. The activity reflected in FY18 and FY19 is the first phase of the playground project and the estimate for Phase I is based on donations received to date by the local service organizations.

Drainage Fund (O&M)

Drainage Engineering Division assists with the Drainage Development permit that must be obtained prior to the start of most construction activity. This permit process exists to ensure that proposed development will not increase the danger of flooding, and will not allow the migration of dust, mud or silt from the construction site.

The Drainage Maintenance Division provides a maintenance program to keep the storm carrying capacity of the drainage system adequate in the City. The Division is responsible for the care and maintenance of the improved and natural drainage ways within the City limits. Operations include creek cleaning, erosion control, mosquito control, and vegetation control.

Drainage Engineering and Drainage Maintenance Divisions are funded by the Drainage Fund. A \$50,000 SLA is proposed in FY19 for a rate study analysis. A rate study will provide valuable information to justify the processes and rates that are currently in place and also helps identify shortfalls or potential rate adjustments for several major projects not in the current Drainage Master Plan.

Total FY19 proposed operations and maintenance expenditures budget is \$1,646,643.

Internal Service Funds

The City has established several internal service funds for areas where goods and services are provided to City departments on a cost-reimbursement basis. The Internal Service Funds include the Insurance Funds, the

Equipment Replacement Fund, the Utility Customer Service Fund, and Fleet Maintenance Fund. Each of these funds receives revenues from City departments to which services are provided. Internal Service funds have revenues transferred from departmental budgets on a monthly basis to ensure that funds are available for related expenses.

Insurance Funds

The City of College Station has four funds for insurance purposes, all of which are self-funded.

Property and Casualty Fund

The Property and Casualty Fund ensures that the City can adequately cover potential property and liability losses. Budgeted premiums are based on the actual amounts charged to departments to cover the City's Property and Casualty costs. The proposed premium revenue for FY19 is \$1,000,000 (no change from FY18). Estimated investment earnings are \$15,000 and other revenues, including subrogation, are projected to be \$75,000 (the FY18 Revised Budget was \$675,000 due to a Budget Amendment to account for settlements from our outside insurers relating to hail damages). The total proposed revenues for the Property & Casualty Insurance Fund for FY19 are \$1,090,000.

The proposed FY19 SLAs for this fund include the conversion of a part-time/non-benefitted position (Property Claims Assistant) to fulltime at a cost of \$38,828, and the addition of a malpractice policy premium for the proposed Co-Medical Director for the Fire Department's EMS staff at a cost of \$4,300. Proposed expenditures in this fund are \$1,304,848, which is a 37% decrease from the FY18 revised budget. The substantial decrease in FY19 proposed expenditures is due to an FY18 budget amendment that increased expenditures by \$840,000 to cover the costs of repairing vehicles and facilities that were damaged due to a hail event in March 2018.

Employee Benefits Fund

Proposed revenues in the Employee Benefits Fund are \$13,542,933, a total increase of approximately 2.75%. Although that includes a 5% increase in City-paid employee Health Insurance premiums, the overall proposed revenue budget is decreased due to changes in how dependent life insurance and AD&D are accounted for. Those two items were previously budgeted in the Employee Benefit Fund as revenues but are now accounted for on the balance sheet along with the other voluntary insurance policies that were moved to the balance sheet in FY18.

The FY19 proposed expenditures include \$465,689 for the continued operation of the Employee Health Clinic, which provides acute and preventive primary care, occupational medicine, workers' compensation care, and wellness services. Services are available to City health plan-enrolled employees, dependents and retirees to encourage wellness and pro-active medical intervention and treatment.

In addition, included in the FY19 proposed budget is \$1,103,433 for an Other Post-Employment Benefits (OPEB) Trust, established in FY17. In FY18, the City began funding OPEB at the department level on a current basis using a budgeted FTE basis.

The proposed expenditures for the Employee Benefits Fund are \$13,450,056. The FY19 ending working capital in this fund is projected to increase 1.3% when compared to the FY18 estimated ending working capital. This is due to the increase in premiums to offset the overall rise in claims.

Workers' Compensation Fund

The Workers' Compensation Fund provides coverage against losses sustained through on-the-job injuries to employees. Budgeted premiums are based on the actual amounts charged to departments to cover the City's Workers Compensation costs. In FY19, proposed revenues are \$590,000 and proposed expenditures are \$537,651.

Unemployment Compensation Fund

Premium revenues in this fund are collected based as a percentage of each employee's salary up to a maximum collection of \$40 per employee per year. In budgeting for FY17, it was determined that the Working Capital balance was adequate enough that the City could forego contributions to this Fund for that budget year as well as in FY18. This decision is proposed to be carried forward into FY19. Therefore, total FY19 proposed revenues (investment earnings only) are \$3,500. Claims costs in the amount of \$60,000 are proposed to be budgeted in FY19.

Equipment Replacement Fund

The Equipment Replacement Fund provides equipment and fleet replacements within the City of College Station. In an effort to better control costs, the fund receives rental charges from departments based on the economic life of their equipment and vehicles. The equipment and vehicle replacements are purchased out of this fund as scheduled and/or as conditions warrant. This fund is used to accumulate resources for the replacement of vehicles and large motorized equipment, the replacement of copiers, and to provide replacement assets for the existing major technological infrastructure. Estimated revenues for FY19 total \$7,472,056.

In FY19, \$737,310 is proposed for new fleet purchases in the Fire department, Electric Fund, Water Fund, Wastewater and Solid Waste Funds.

Fleet Maintenance Fund

The Public Works **Fleet Services Division** manages the vehicle and equipment fleet. The division also performs preventive maintenance and vehicle repair. The City maintains a fleet of vehicles and heavy equipment to provide services to the citizens of College Station. These services include Police and Fire response, Solid Waste Collection, Public Utilities, Building Inspection, and Parks operations.

In FY19, total estimated revenues in the Fleet Maintenance Fund are projected to be \$2,415,976. Proposed revenue includes \$31,000 in SLAs related to proposed fleet additions.

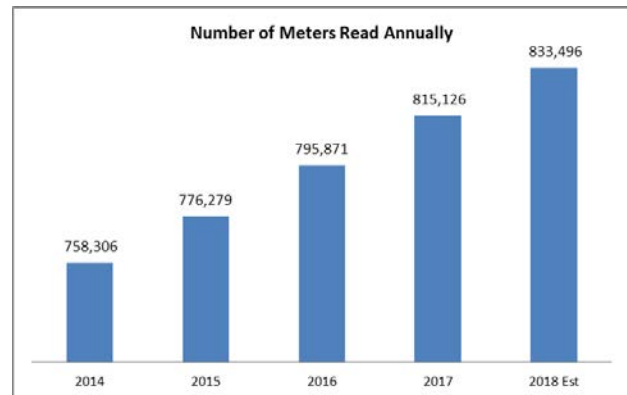
Two SLAs are proposed for FY19 expenditures: \$15,576 for a part-time non benefit Warehouse Assistant and \$72,481 for an additional Fleet Services Mechanic.

Proposed FY19 Fleet Maintenance expenditures are \$2,450,121 which is a 6.6% increase above the FY18 budget due to the addition of a Mechanic in the Fleet Services division.

Utility Customer Service Fund

The Utility Customer Service Division is the primary interface with the City's utility customers. Responsibilities include setting up customer accounts, connecting and disconnecting utility services, reading meters, billing and collecting utility customer accounts and addressing customer concerns.

In FY16, the meter reading function of the Utility Customer Service Fund was outsourced to an outside contractor. This change was made to address the high turnover and frequent vacancies in the Meter Services division that resulted in billing backlogs and delays in collecting revenue.



Proposed FY19 total expenditures are \$3,153,759, including one SLA. This SLA will provide contract labor to assist with the Utility Billing implementation at a one-time expenditure of \$106,080.

Capital Projects Funds

The City has a number of capital project funds. General Obligation Bonds (GOB) have historically been used for general government projects such as streets, parks, traffic, public facilities and other such needs. However, the City has several other resources that may be used to supplement those resources and help to hold down the ad valorem taxes necessary to pay for GOBs. In addition, the City has statutory authority and City Council policy allows for the use of non-voter authorized debt instruments such as Certificates of Obligation and Contract Obligations (generally referred to as COs).

The City also has bond funds for each of the utilities operated by the City. In addition, operating funds from the Electric, Water and Wastewater Funds are estimated to be used to fund capital projects in lieu of the issuance of additional debt.

Other resources to fund capital projects include the Utility Funds, the Drainage Fund, Park Land Dedication Funds and the Hotel Tax Fund. Each provides resources that will be used to complete a number of projects over the next five years.

General Government Capital Projects

The following is a summary of some of the key general government projects included in the FY19 Budget. More details about these projects can be found in the Governmental Capital Improvement Projects Budget narrative that precedes the governmental capital projects section in the budget document. The funds expended on these projects are considered significant and non-routine.

Streets, Traffic, Sidewalks and Trails Capital Projects

A total of \$35,558,491 is estimated to be spent on capital transportation projects in FY19. This includes a number of Street Rehabilitation projects, Street Extension and Capacity Improvement projects, Traffic projects, and Sidewalk and Trail projects. Some of the key rehabilitation projects include Francis Drive Rehabilitation and the Lincoln Avenue Rehabilitation. These projects have been included in the Capital Improvement Program in an effort to maintain existing infrastructure. Most of these projects have been funded with CO debt and/or budget balances from completed projects.

A number of Street Extension and Capacity Improvement projects have been included in the FY19 budget. Significant projects that are in progress include the Lakeway Extension project; the relocation of the Cain/Deacon Union Pacific Railroad Crossing Switch; Improvements at Rock Prairie Road West from 2154 to the City limits project; the Capstone and Barron Road Alignment; and the design of Pebble Creek Parkway. Neighborhood Safety Improvements - Holik, Park Place, Anna and Glade; the Holleman Drive South Widening project; the Design of FM 2154/Holleman Intersection Improvements; and the design of the 2818 Capacity Improvements project.

Projects expected to continue in FY19 include the Royder Road Phase II – Backwater to FM2154 project; Royder Road Phase III – FM 2154 to I&GN Road. Design work is also slated to start on the State Highway 40/FM 2154 Interchange project in FY19.

Signal projects proposed to begin in FY19 include a signal at Barron Road/Alexandria Avenue and a signal at Texas Avenue/Brothers Boulevard. Also included in FY19 is the design of a signal at Dartmouth and 2818. Also included is the continuation of the Intelligent Transportation System (ITS) Master Plan Implementation.

Key Sidewalk and Trail projects include sidewalks on Munson Avenue from Dominik Drive to Harvey Road as well as construction on Phase II of the University Drive Pedestrian Improvements project.

More details about each of these projects can be found in the Governmental Capital Improvement Projects Budget section of this budget document.

Parks and Recreation Capital Projects

In FY19, expenditures in the amount of \$12,382,869 are estimated for Parks and Recreation capital improvement projects. Included is budget for Field Redevelopment projects. A portion of the funds will be used for replacement and repairs to numerous athletic facilities and parks throughout the City.

Key Parks and Recreation facility projects included in the FY19 budget include for the System-Wide Park Improvement project. It is anticipated that the funds will be used for the new play units at Thomas and Gabbard Park, new sidewalks at Richard Carter Park and a new metal roof at Thomas Park.

Other Parks projects included in the FY19 Budget include the **Central Park Pavilion/Restroom Rehabilitation project, the Central Park Athletic Field Restroom Rehabilitation project, and the Bee Creek Concessions/Restroom project.** It is anticipated that the design of these projects will be completed in FY18 with construction in FY19. COs have been issued for these projects.

New parks projects added to the FY19 Capital Plan include a **Veterans Park Amenities project, a Basketball Pavilion at Lincoln Center, Softball Lights at Bee Creek Park and a Shade Structure at Lick Creek Nature Center, and** the construction of a **Splash Pad at Thomas Park.** The construction of the splash pad would require that the existing pool be closed.

Also proposed in FY19 is funding for the construction of **Southeast Community Park**. This project would develop the park with eight ball fields, parking, lighting, restrooms, picnic pavilion, batting cages, streets and park amenities. It is anticipated that the project will be completed in phases and funding will be a combination of CO debt and Hotel Tax funds.

More details about each of these projects can be found in the Governmental Capital Improvement Projects Budget section of this budget document.

General Government and Capital Equipment Capital Projects

General government and capital equipment projects are planned assets that have value to more than one specific area of City operations. The two main divisions within this category are public facilities and technology/equipment projects.

Included in the FY19 Proposed Budget is an estimate for the completion of the **Library Expansion** project. Construction began in FY18 and is expected to be completed in FY19.

The FY19 budget also includes projects for existing City facilities including the **replacement, containment repair, and cleaning of existing above-ground storage tanks**. Also budgeted in FY19 are **Upgrades to the Fleet Facility Oil Pit and Storm Drain** and **Gateway Sign #3**.

Significant facility projects include a **new Police Station** and **Arts Council Building Renovation**. CO's were issued in FY18 for the new Police Station with an additional portion to be issued in FY19. A portion of the funding for the Arts Council Building Renovation came from the General Fund and the balance of the funding comes from the R.E. Meyer Estate Restricted Gift Fund.

Another significant facility project included in the FY19 Budget is a new **City Hall**. The project is expected to be designed in FY18 and FY19 with construction projected to begin in the latter part of FY19 and continue through FY21. Current forecasts indicate that a tax rate increase will be needed to support the debt service related to the construction of a New City Hall. Additional funding sources identified to mitigate the impact on the tax rate include cash from the Electric Fund, the TIRZ 18 fund balance, the General Fund, and the PEG Fund.

The FY19 Budget also includes projected expenditures for technology and equipment projects. This includes the Implementation of a **Work Management System** in the Parks and Recreation Department, a **Mobile Computing Infrastructure** project, continuation of the **Fiber Optic Infrastructure** project, and the addition of the **E-Builder Software** for vertical planning projects.

The budget also includes a project for a cohesive **Video Surveillance System**. Currently, there are multiple video surveillance systems installed by various departments throughout the city. This project would implement a city-wide infrastructure and basis for migrating the existing system over the next three to four years.

Three new technology projects are to be added to the capital plan in years subsequent to FY19 to address existing and future technology needs. These include a **Network Upgrade/Replacement** to upgrade the network switching and routing infrastructure that was implemented in FY09 the **City Fleet Video/GPS/Diagnostics** project and the **Non-public Safety Radio Replacement** project.

More details about each of these projects can be found in the Governmental Capital Improvement Projects Budget section of this budget document.

Enterprise Capital Projects Funds

Below is a summary of the key utility capital projects included in the FY19 Proposed Budget. More details about these projects can be found in the Utility Capital Projects Budget narrative that precedes the Utility capital

projects section in the budget document. The funds expended on these projects are considered significant and non-routine.

Electric Capital Projects

The FY19 proposed budget appropriation for Electric capital projects is \$20,415,544. Of this amount, \$450,000 is proposed for General Plant projects. This amount is for general **plant upgrades** as well as an estimate for costs related to addressing **long-term facility programming needs**. Funds in the amount of \$1,863,000 are estimated for **Overhead System Improvement** projects. These funds will be used for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure. This includes the annual utility pole replacement program and continuation of the program for addressing the worst performing feeders. Funds in the amount of \$2,200,000 are estimated for **Underground System Improvement** projects for the construction of new underground electric projects and for the underground conversion of overhead power lines.

A total of \$11,950,000 is proposed for the **New Service and System Extension** projects budget. These funds will be used to provide electrical system services for new customer additions (residential, commercial, apartments and subdivisions). Funds in the amount of \$200,000 are included for **Thoroughfare Street Lighting** projects. These funds will be used for replacing and/or upgrading existing lighting facilities and appurtenances due to age, storm damage, or other considerations. Budgets of \$1,925,000 and \$1,766,000 are proposed for **Distribution projects** and **Transmission projects**, respectively. Planned FY19 Transmission/Distribution projects include completing the **Graham Road Substation**, with two substation transformers, a 138 KV transmission switch replacement, Model 3 breaker replacements, SCADA enhancements and other related capital projects.

FY19 Electric capital projects include the initial implementation of **Advanced Meter Infrastructure (AMI)**. A feasibility study was completed and an RFP released in FY18 that assessed the additional staffing required to pursue AMI implementation, the communication infrastructure required, and the handling of the data obtained from this system. The RFP will include the metering type, communication infrastructure, and meter data management system required for AMI. Currently, the FY19 Proposed Budget for AMI totals \$9,500,000, with \$950,000 and \$8,550,000 allocated for engineering and construction, respectively. The current FY19 Proposed Budget includes a seven-year debt issue in the amount of \$4,200,000 to help fund AMI, with the remainder funded by transfers from operations.

The FY19 Proposed Budget includes an estimated \$14,975,000 in current revenues that will be transferred from operations to fund Electric capital projects and an anticipated debt issue of \$4,200,000 for the **Advance Meter Infrastructure** project.

Water Capital Projects

The FY19 proposed budget appropriation for Water capital projects is \$7,384,211. The total projected FY19 expenditures for Water capital projects is \$17,157,748. This includes a revised estimate for the purchase of land and/or land water rights for current and future wells. It is anticipated that that the City will require additional wells to meet future growth and demand. Other estimated FY19 **Water Production** project expenses include the Well #9 construction and the Well #9 Collection Line projects, which are funded with Certificates of Obligation with the resultant debt service paid for using impact fee revenue that is expected to be collected. Other FY19 anticipated projects include the **Well Field Collection Line Rehabilitation Phase I**, the **Replacement of the Motor Control Centers (MCC) at Wells 1, 2 and 3**, the **Variable Frequency Drive (VFD) Replacement** project and the **Rehabilitation of Water Well Pumps and Motors**.

Projected FY19 expenditures for Water Distribution projects also include general **Oversize Participation (OP)** funds to help meet future capacity needs by oversizing water lines above the minimum size required to serve a development. In addition, FY19 estimates have been included for the **Greens Prairie Extension** project, the **Rock Prairie Road Elevated Storage Tank with Pressure Reducing Valves (PRVs)** project, the **Pebble Creek Parkway Waterline Extension** and the **Holleman Avenue/FM 2154 Intersection Improvements** projects, which relate to extending, improving or rehabilitating existing Water infrastructure simultaneously with planned Streets capital projects. Several projects are included in the FY19 budget for the extension of water lines along State Highway 6. The first is the **State Highway 6 Waterline Phase I (State Highway 40 to Venture)**, the second is the **State Highway 6 Waterline Phase II (Creagor Line to State Highway 40)** and

the third is the **State Highway 6 Waterline Phase III (Woodcreek to Sebesta)**. These lines are needed to help address increased demand and are needed to support the City's future second pressure plane. Phases I and II are projected to be completed in FY19. The State Highway 6 Water Line projects are being funded with Certificates of Obligation, but a portion of the resultant debt service will be paid for using impact fee revenue that is expected to be collected.

Projected FY19 **Water Rehabilitation** projects related to the **Woodson Village Water Line Rehabilitation**, the **McCullough Utility Rehabilitation**, the **Francis Drive Water Line Rehabilitation**, the **Southside Safety Improvements - Park Place/Holik/Anna Water Line Rehabilitation** and the **Lincoln Avenue Rehabilitation** project. These utility rehabilitation projects are being completed in coordination with the corresponding street rehabilitation projects.

More details about these projects can be found in the Utility Capital Projects Budget section of this budget document.

Wastewater Capital Projects

The FY19 proposed budget appropriation for Wastewater capital projects is \$6,974,070. The total projected FY19 expenditures for Wastewater capital projects is \$29,490,399. **Wastewater Collection** includes **Oversize Participation** to meet future anticipated capacity in the construction of wastewater lines above the minimum size needed to serve the development. Also included in the FY19 estimate is the **East Side FM 158 Sewer** project, the **Lick Creek Parallel Trunk Line**, the **Bee Creek Parallel Trunkline** and the **Carters Creek Diversion Lift Station and Force Main** projects. Other Wastewater Collection projects scheduled for FY19 include **Phases II, III and IV of the Northeast Sewer Trunkline**, **Phase I of the Southwood Valley Trunkline** and the **Pebble Creek Parkway Waterline Extension**, related to extending existing Wastewater infrastructure simultaneously with planned Streets capital projects.

Wastewater Rehabilitation includes projects such as the **Woodson Village Water Line Rehabilitation**, the **McCullough Utility Rehabilitation**, the **Francis Drive Sewer Line Rehabilitation**, the **Southside Safety Improvements - Park Place/Holik/Anna Sewer Line Rehabilitation** and the **Lincoln Avenue Rehabilitation** projects. The utility line rehabilitation on these projects is being completed in coordination with the corresponding street rehabilitation projects.

Wastewater Treatment and Disposal projects encompass the initial construction of the **Centrifuge Improvements at the Carters Creek Wastewater Treatment Plant (CCWWTP)**, the **Installation of a Headworks Catwalk at the CCWWTP** and the **CCWWTP Fueling Station**.

A significant project moving forward in FY19 is the **Lick Creek Expansion** project. Upon finalization of the design, the construction contract is anticipated to be awarded in early FY19, with initial construction starting in FY19. The results of the 2016 Wastewater Master plan indicated that a 3 MGD expansion will be required to meet the TCEQ permit requirements as development continues to occur within the LCWWTP sewershed over the next five years. This project will increase the capacity of the LCWWTP from two million gallons per day to five million gallons per day while adding phosphorus removal capabilities to the plant. The project will be funded with Certificates of Obligation, but the resultant debt service will be paid for using impact fee revenue that is expected to be collected. In FY17, Council implemented an impact fee that is assessed on new sewer connections. The purpose of the fee is to generate revenue to fund capital improvement projects that serve or will serve new developments within the City's service area. The impact fee revenue generated by the City-Wide Wastewater Impact Fee will be used to fund the debt service of the Lick Creek Expansion project.

Other FY19 projects include the **Carters Creek Blower Building #2 Replacement** and **Carters Creek Blower Building #3 Replacement** projects. Both of these projects are for the rehabilitation and replacement of critical CCWWTP infrastructure, such as aeration blowers.

A number of General Plant projects are included in the FY19 Proposed Budget, such as the **SCADA at the New Lift Stations project**, the **Carters Creek Electrical Improvements** project to replace the Motor Control Centers (MCCs) for Plants 2 and 3 and the design of an **Equipment Shed at CCWWTP** and a project to **Repurpose Buildings at the CCWWTP**. A project has also been included for **Veterans Park Reclaimed**

System Improvements. Lastly, two projects related to land acquisition have also been included in the FY19 Proposed Budget. These projects are intended for the **purchase of land to serve as buffers** around the treatment plants.

More details about these projects can be found in the Utility Capital Projects Budget section of this budget document.

Special Revenue Capital Projects

Below is a summary of the key special revenue projects included in the FY19 Budget. More details about these projects can be found in the Special Revenue Capital Improvement Projects narrative that precedes the Special Revenue capital projects section in the budget document. The funds expended on these projects are considered significant and non-routine.

Park Land Dedication Capital Improvement Projects

The Park Land Dedication Funds account for the receipt and expenditure of funds received by the City from land developers who dedicate land, or money in lieu of land, for the acquisition, improvement and/or the development of parks in residential areas. The projects in the Park Land Dedication Capital Improvement Projects Funds are funded using the dedicated park land funds. Park Land dedication funds must be used for the acquisition, improvement and/or the development of parks within the zone to which the funds are dedicated. In FY19, estimates are included for Park Land Dedication projects that are anticipated to be completed in the various park zones.

Key park development projects included in the FY19 Park Land Dedication Funds include the design and construction of the **Fun for All Playground at Central Park**. This project is for the construction of an inclusive playground for children with special needs. The playground will provide a safe atmosphere while incorporating educational aspects and challenges to spark imagination and enhance quality of life. This project is a joint effort between the City of College Station, the College Station Rotary Club, the College Station Noon Lions Club, and the Kiwanis Club.

Other parks in which significant design, development or improvements are expected in FY19 include **Northgate Park, Crescent Point Park, John Crompton Park, and Bachmann Park**.

Additional funds are budgeted in a number of Park Land zones but these funds have not yet been obligated to specific projects. These funds are available to be used for projects that arise throughout the year within the applicable zones. Funds not used in the fiscal year will carry over to future fiscal years.

Drainage Capital Improvement Projects

Drainage capital projects are funded by revenue generated through a drainage utility fee that is collected from residential and commercial utility users. An estimate is included in FY19 for **Minor Drainage Improvement and Southwood Valley Drainage Improvement** projects.

Sidewalk Zone Capital Projects

The Sidewalk Zone Funds account for the receipt and expenditure of funds received by the City from developers who, upon approval of the Planning and Zoning Commission and in accordance with a number of criteria as defined by the City's Sidewalk ordinance, pay a fee in lieu of constructing the required sidewalk or multi-use path. Fees collected in lieu of sidewalk or multi-use path construction must be expended in the sidewalk zone within which the development is located. Fees collected in lieu of sidewalk construction must be used only for construction, reconstruction or land acquisition costs associated with sidewalks, multi-use paths and other non-vehicular ways.

Several Sidewalk Zones have balances that have not yet been obligated to specific sidewalk projects. Budget has been included in FY19 in Sidewalk Zones 2, 3, 5, 9, 13 and 14. Including these funds in the budget will make them available for use on projects that arise throughout the year within the applicable Zones. Funds not used in the fiscal year will carry over to future fiscal years.

Hotel Tax Fund Capital Improvement Projects

Included in the FY19 Proposed Budget is an estimate for the completion of the construction of phase I of the Build-Out of the Veterans Park and Athletic Complex. The project includes the construction of two additional synthetic turf fields at Veterans Park along with parking and lighting to support the new fields. The synthetic turf fields will provide an all-weather playing surface that can be used immediately following a rain event. The project will be funded using Hotel Tax funds as the project is anticipated to result in a significant number of individuals coming from outside of the community to play in tournaments held on these fields. The fields will be able to facilitate sports such as soccer, football, lacrosse, and a myriad of other sports events.

A second capital project included in the Hotel Tax Fund is the development of Southeast Community Park. The City currently owns the property on Rock Prairie Road next to the BSWMA landfill where this park will be located. This project includes eight ball fields, parking, lighting, restrooms, picnic pavilion, batting cages, streets and park amenities. It is anticipated that the project will be completed in phases and additional funding will come from Certificates of Obligation. The project is currently in design with construction expected to begin in FY19.

Additional O&M Costs

The FY19 Proposed Budget includes a number of capital projects that have been recently completed and have added operations and maintenance (O&M) expense. In particular, the City's General Fund has been and will continue to be impacted by capital projects as they come online. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the SLA process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process.

Departments are expected to consider the impact of current and planned capital improvement projects on operations and maintenance (O&M) budgets. This analysis is a component of the 5-year Strategic Business Plans that are completed by all City departments. Projections as to the impact of capital projects on O&M budgets that are included in the Strategic Business Plans are used by the Finance Office in financial forecasting.

Conclusion

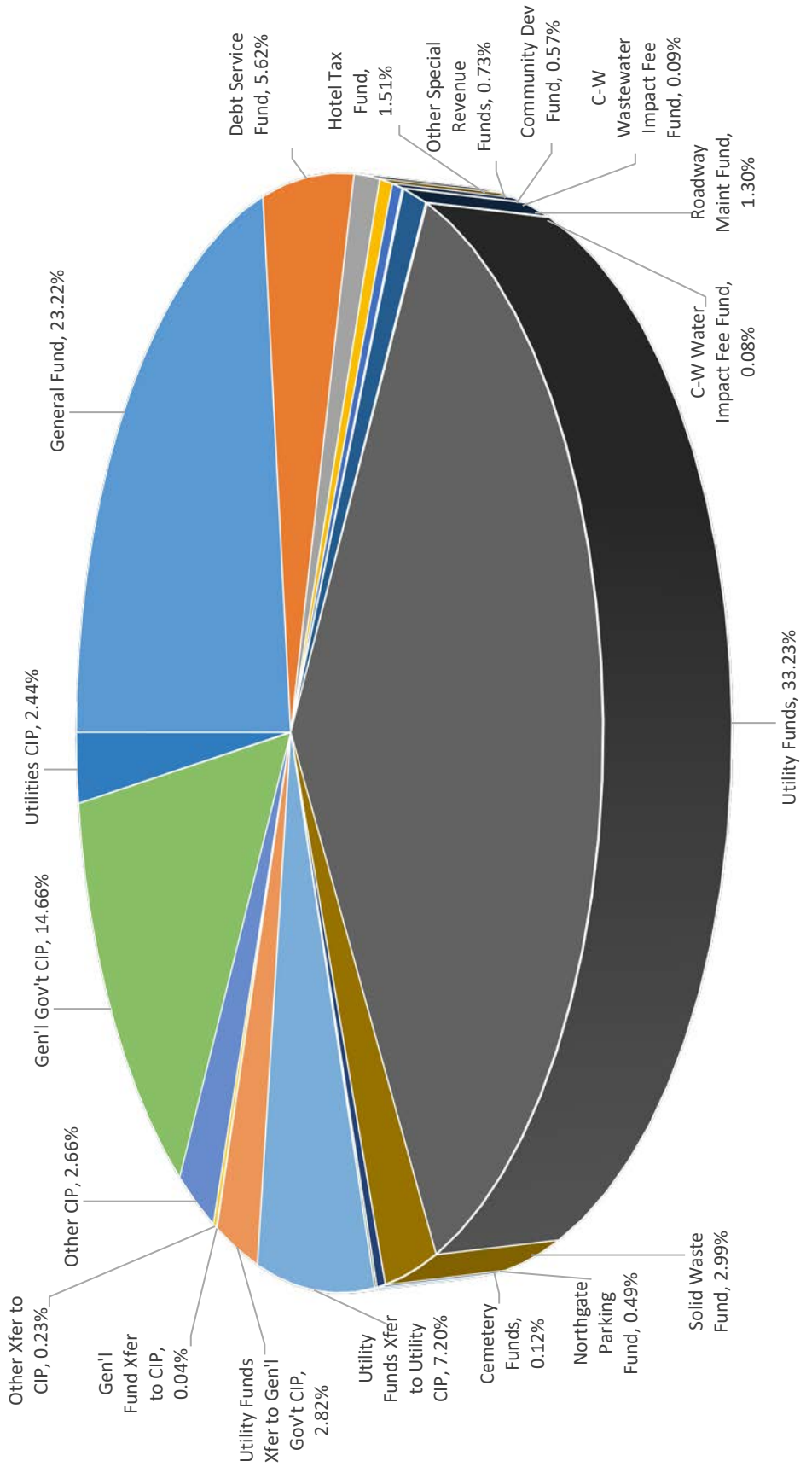
The previous discussion provided an overview of the FY19 Proposed Budget and key changes from the FY18 budget. The following sections of the budget document provide additional discussion of the proposed budget by fund.

City of College Station
Fiscal Year Comparison Summary

Fiscal Year 2018-2019 Proposed Budget	FY19 Proposed Total Funds Available	FY19 Proposed Total Appropriation of Funds	Net Transfers	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	\$ 99,495,247	\$ 88,592,783	\$ (4,858,172)	\$ 83,734,611	2.37%
Debt Service Fund	25,883,547	20,677,319	(397,855)	20,279,464	5.92%
Economic Development Fund	2,053,410	776,597	(776,597)	-	N/A
Municipal Court Funds	967,080	270,311	-	270,311	3.09%
Police Seizure Fund	143,535	30,000	-	30,000	0.00%
Utility Funds	168,986,164	156,450,208	(36,595,814)	119,854,394	2.04%
Solid Waste Fund	12,637,278	10,766,337	-	10,766,337	9.37%
Northgate Parking Fund	2,449,185	2,019,420	(250,000)	1,769,420	-10.47%
Hotel Tax Fund	16,429,998	5,436,619	-	5,436,619	5.87%
Community Development Fund	2,038,602	2,038,602	-	2,038,602	11.65%
Wolf Pen Creek TIF	212,385	212,385	-	212,385	N/A
West Medical District TIRZ #18	-	-	-	-	N/A
East Medical District TIRZ #19	73,128	-	-	-	N/A
Dartmouth TIRZ	2,648	-	-	-	N/A
PEG Access Channel Fee Fund	920,388	100,411	-	100,411	-21.02%
Insurance Funds	26,712,656	15,352,555	(15,352,555)	-	N/A
Utility Customer Service Fund	3,372,359	3,153,759	(3,153,759)	-	N/A
Internal Services Funds	21,570,308	9,907,683	(9,907,683)	-	N/A
Drainage Fund (O&M)	2,827,829	2,025,566	-	2,025,566	5.96%
Roadway Maintenance Fund	5,215,993	4,689,921	-	4,689,921	11.20%
Roadway Impact Fee Funds	966,000	-	-	-	N/A
City-Wide Water Impact Fee Fund	313,933	301,933	-	301,933	N/A
City-Wide Wastewater Impact Fee Fund	3,212,976	328,881	-	328,881	N/A
TX Ave Cemetery Endowment Fund	1,954,057	152,500	-	152,500	N/A
Memorial Cemetery Endowment Fund	1,243,603	15,540	-	15,540	-71.75%
Memorial Cemetery Fund	1,837,818	272,855	-	272,855	3.18%
Subtotal of Operations & Maintenance	\$ 401,520,127	\$ 323,572,185	\$ (71,292,435)	\$ 252,279,750	3.08%
Utility Funds Transfer to CIP - Utility CIP	25,965,000	25,965,000	-	25,965,000	0.93%
Utility Funds Transfer to CIP - Gen'l Gov't C	10,000,000	10,000,000	-	10,000,000	9423.81%
Northgate Parking to Gen'l Gov't CIP	250,000	250,000	-	250,000	N/A
R.E. Meyer Fund Transfer to Gen'l Gov't CIP	155,551	155,551	-	155,551	N/A
SW Roadway Impact to Streets CIP	595,000	595,000	-	595,000	N/A
Community Development Transfer to CIP	-	-	-	-	N/A
General Fund Transfer to CIP	147,011	147,011	-	147,011	N/A
Capital Transfers to CIP	\$ 37,112,562	\$ 37,112,562	\$ -	\$ 37,112,562	40.56%
General Government Capital Imp. Proj.	\$ 119,821,006	\$ 64,040,751	\$ (11,147,562)	\$ 52,893,189	129.70%
Utility Capital Improvement Projects	84,799,350	34,773,825	(25,965,000)	8,808,825	-85.81%
Community Development Capital Imp Proj.	476,233	476,233	-	476,233	-40.97%
Special Revenue Capital Imp. Proj.	9,895,315	4,322,322	-	4,322,322	-28.62%
Hotel Tax Capital Imp Proj	4,787,221	4,787,221	-	4,787,221	85.95%
Subtotal of Capital Expenditures	\$ 219,779,125	\$ 108,400,352	\$ (37,112,562)	\$ 71,287,790	-24.61%
Totals	\$ 658,411,814	\$ 469,085,099	\$ (108,404,997)	\$ 360,680,102	-1.37%

Fiscal Year 2017-2018 Approved Budget	FY18 Approved Total Funds Available	FY18 Approved Total Appropriation of Funds	Net Transfers	Net Operating and Capital Budget	% Change from Prior Fiscal Year
General Fund	\$ 95,893,406	\$ 85,571,659	\$ (3,773,347)	\$ 81,798,312	8.67%
Debt Service Fund	24,279,323	19,610,601	(464,453)	19,146,148	47.00%
Economic Development Fund	1,674,073	1,028,168	(1,028,168)	-	N/A
Municipal Court Funds	1,111,754	262,208	-	262,208	-7.36%
Police Seizure Fund	126,345	30,000	-	30,000	50.00%
Utility Funds	155,004,100	118,148,702	(689,227)	117,459,475	4.01%
Solid Waste Fund	11,496,411	9,843,983	-	9,843,983	11.37%
Northgate Parking Fund	2,324,401	1,976,363	-	1,976,363	34.04%
Hotel Tax Fund	19,646,950	5,135,421	-	5,135,421	15.73%
Community Development Fund	1,825,862	1,825,862	-	1,825,862	33.26%
Wolf Pen Creek TIF	1,286,118	-	-	-	N/A
West Medical District TIRZ #18	946,448	-	-	-	N/A
East Medical District TIRZ #19	18,289	-	-	-	N/A
Dartmouth TIRZ	-	-	-	-	N/A
PEG Access Channel Fee Fund	805,476	127,140	-	127,140	-2.06%
Insurance Funds	24,182,293	15,012,441	(15,012,441)	-	N/A
Utility Customer Service Fund	3,231,704	3,054,322	(3,054,322)	-	N/A
Internal Services Funds	18,354,862	7,523,065	(7,523,065)	-	N/A
Drainage Fund (O&M)	3,028,753	1,911,597	-	1,911,597	3.55%
Roadway Maintenance Fund	4,342,611	4,217,585	-	4,217,585	N/A
Roadway Impact Fee Funds	417,667	-	-	-	N/A
City-Wide Water Impact Fee Fund	390,417	359,152	-	359,152	N/A
City-Wide Wastewater Impact Fee Fund	2,344,400	330,075	-	330,075	N/A
TX Ave Cemetery Endowment Fund	1,925,559	-	-	-	N/A
Memorial Cemetery Endowment Fund	1,187,726	55,000	-	55,000	120.00%
Memorial Cemetery Fund	1,813,433	264,453	-	264,453	N/A
Subtotal of Operations & Maintenance	\$ 377,658,381	\$ 276,287,797	\$ (31,545,023)	\$ 244,742,774	11.42%
Utility Funds Transfer to CIP - Utility CIP	25,725,000	25,725,000	-	25,725,000	92.70%
Utility Funds Transfer to CIP - Gen'l Gov't C	105,000	105,000	-	105,000	N/A
Northgate Parking to Gen'l Gov't CIP	-	-	-	-	N/A
R.E. Meyer Fund Transfer to Gen'l Gov't CIP	573,190	573,190	-	573,190	N/A
SW Roadway Impact to Streets CIP	-	-	-	-	N/A
Community Development Transfer to CIP	-	-	-	-	N/A
General Fund Transfer to CIP	-	-	-	-	N/A
Capital Transfers to CIP	\$ 26,403,190	\$ 26,403,190	\$ -	\$ 26,403,190	68.32%
General Government Capital Imp. Proj.	\$ 108,741,611	\$ 23,705,542	\$ (678,190)	\$ 23,027,352	-48.19%
Utility Capital Improvement Projects	73,114,287	87,815,378	(25,725,000)	62,090,378	202.61%
Community Development Capital Imp Proj.	806,758	806,758	-	806,758	-15.28%
Special Revenue Capital Imp. Proj.	6,802,865	6,055,103	-	6,055,103	30.60%
Hotel Tax Capital Imp Proj	2,574,479	2,574,479	-	2,574,479	-29.91%
Subtotal of Capital Expenditures	\$ 192,040,000	\$ 120,957,260	\$ (26,403,190)	\$ 94,554,070	27.38%
Totals	\$ 596,101,571	\$ 423,648,247	\$ (57,948,213)	\$ 365,700,034	18.13%

City of College Station Net Budget - \$360,680,102



**City of College Station
All Funds Operations & Maintenance
Summary**

EXPENDITURE BY FUND							
FUND	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY18 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
General Fund	\$ 75,345,900	\$ 84,388,870	\$ 83,298,064	\$ 82,375,980	\$ 4,264,943	\$ 86,640,923	2.67%
Court Security Fee Fund	44,311	40,711	33,845	44,279	-	44,279	8.76%
Juvenile Case Mgr. Fee Fund	129,943	125,218	124,931	129,753	-	129,753	3.62%
Community Development Fund	1,789,131	1,825,862	1,825,862	1,812,735	-	1,812,735	-0.72%
Northgate Parking Fund	744,728	1,339,108	958,747	1,111,861	150,000	1,261,861	-5.77%
Electric Fund	66,664,788	72,911,023	70,031,812	73,248,080	638,067	73,886,147	1.34%
Water Fund	6,167,665	6,204,126	6,117,961	6,110,243	138,947	6,249,190	0.73%
Wastewater Fund	5,664,766	5,725,315	5,859,124	5,938,660	231,934	6,170,594	7.78%
Solid Waste Fund	7,881,770	7,783,342	7,780,031	8,169,358	482,633	8,651,991	11.16%
Property & Casualty Ins. Fund	186,780	177,761	180,847	181,220	38,828	220,048	23.79%
Employee Benefits Fund	65,610	66,257	67,683	68,684	-	68,684	3.66%
Workers' Comp Ins. Fund	159,206	152,662	155,464	158,151	-	158,151	3.60%
Utility Customer Service Fund	2,768,811	3,024,322	3,004,917	3,017,679	106,080	3,123,759	3.29%
Fleet Maintenance Fund	2,089,238	2,298,545	2,295,302	2,347,064	88,057	2,435,121	5.94%
Drainage Maintenance Fund	1,689,601	1,541,933	1,402,584	1,596,643	50,000	1,646,643	6.79%
COMBINED FUND TOTAL	\$ 171,392,248	\$ 187,605,055	\$ 183,137,173	\$ 186,310,390	\$ 6,189,489	\$ 192,499,878	2.61%

EXPENDITURE BY CLASSIFICATION							
CLASSIFICATION	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY18 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 74,813,685	\$ 81,074,737	\$ 80,369,319	\$ 83,698,188	\$ 2,244,539	\$ 85,942,727	6.00%
Supplies	6,671,374	7,641,524	7,438,876	7,097,965	431,987	7,529,952	-1.46%
Maintenance	6,446,601	7,108,938	7,101,601	7,118,282	334,917	7,453,199	4.84%
Purchased Services	24,954,035	28,688,981	28,358,633	25,957,019	2,665,091	28,666,108	-0.08%
Legal Notices	41,482	44,548	44,548	43,998	43,998	43,998	-1.23%
Capital Outlay	1,823,699	1,824,515	1,235,930	1,157,660	468,957	1,626,617	-10.85%
Purchased Power/Wheeling Charges	56,424,103	61,006,000	58,408,000	61,022,000	-	61,022,000	0.03%
Other Purchased Services	216,530	215,812	180,265	215,278	-	215,278	-0.25%
Indirect Costs	739	-	-	-	-	-	N/A
COMBINED FUND TOTAL	\$ 171,392,248	\$ 187,605,055	\$ 183,137,173	\$ 186,310,390	\$ 6,189,489	\$ 192,499,878	2.61%

PERSONNEL SUMMARY BY FUND							
FUND	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
General Fund	686.50	703.75	724.25	723.25	4.00	727.25	0.41%
Court Security Fee Fund	0.50	0.50	0.50	0.50	-	0.50	0.00%
Juvenile Case Mgr. Fee Fund	1.75	1.75	1.75	1.75	-	1.75	0.00%
Community Development Fund	4.00	4.00	3.50	3.50	-	3.50	0.00%
Northgate Parking Fund	8.00	8.00	9.00	9.00	-	9.00	0.00%
Electric Fund	74.50	76.50	80.50	81.50	3.00	84.50	4.97%
Water Fund	31.00	34.50	41.00	41.00	1.00	42.00	2.44%
Wastewater Fund	51.00	52.00	46.00	46.00	2.00	48.00	4.35%
Sanitation Fund	38.00	37.50	37.50	37.50	1.00	38.50	2.67%
Property & Casualty Ins. Fund	1.50	1.50	2.00	2.00	0.50	2.50	25.00%
Employee Benefits Fund	1.00	1.00	1.00	1.00	-	1.00	0.00%
Workers' Comp Ins. Fund	1.50	1.50	1.50	1.50	-	1.50	0.00%
Utility Customer Service Fund	22.00	23.00	23.00	23.00	-	23.00	0.00%
Fleet Maintenance Fund	16.00	16.00	16.00	16.00	1.50	17.50	9.38%
Drainage Maintenance Fund	17.00	18.00	18.00	18.00	-	18.00	0.00%
COMBINED FUND TOTAL	954.25	979.50	1,005.50	1,005.50	13.00	1,018.50	1.29%

**Analysis of Tax Rate
Fiscal Year 2018-2019**

	Approved FY18	Proposed FY19
Assessed Valuation of Real and Exempt Property (Based on 100% of Market Value)	\$ 10,544,482,584	\$ 11,453,973,978
Less: Homestead Exemption	0	144,445,601
Less: Exempt Property	1,368,613,146	1,679,190,151
Less: Agricultural Loss	116,780,298	108,584,727
Less: Over 65 and Veterans Exemptions	121,144,813	131,355,522
Less: House Bill 366	94,235	94,527
Less: Abatements	6,943,272	6,005,946
Less: Proration	7,228,101	601,834
Less: CHDO	10,237,256	11,370,375
Less: Freeport	11,763,418	13,020,247
Taxable Assessed Value	\$ 8,901,678,045	\$ 9,359,305,048
Value remaining under ARB Review*	\$ 412,510	\$ 18,609,064
Est Total Assessed Value	\$ 8,902,090,555	\$ 9,377,914,112
Freeze Taxable	718,047,694	760,830,607
Transfer Adjustment	1,003,776	1,056,092
Freeze Adjusted Taxable	\$ 8,183,039,085	\$ 8,616,027,413
O&M and Debt Service Portion	\$ 8,846,949,861	\$ 9,369,817,378
TIRZ 18/19 Captured Value***	55,140,694	8,096,734
Synthetic TIRZ Dartmouth Captured Value	NA	275,181
Total*	\$ 8,902,090,555	\$ 9,378,189,293
Apply Tax Rate per/\$100 Valuation	0.497500/\$100	0.505841/\$100
Freeze Actual Tax	\$ 2,600,008	2,851,062
Amount lost to Tax Freeze	972,279	934,070
Total Tax Levy	\$ 43,310,628	\$ 46,434,418
Estimate 100% Collection	\$ 43,310,628	\$ 46,434,418

	Tax Rate Per \$100 Valuation	Percent Of Levy	Estimated Collections
Debt Service **	0.220339	43.6%	\$ 20,208,522
General Fund **	0.285502	56.4%	26,183,547
TIRZ 18***	0.505841	100.0%	***
TIRZ 19	0.505841	100.0%	40,957
Dartmouth Synthetic TIRZ	0.505841	100.0%	1,392
Proposed Tax Rate	0.505841	100.0%	\$ 46,434,418

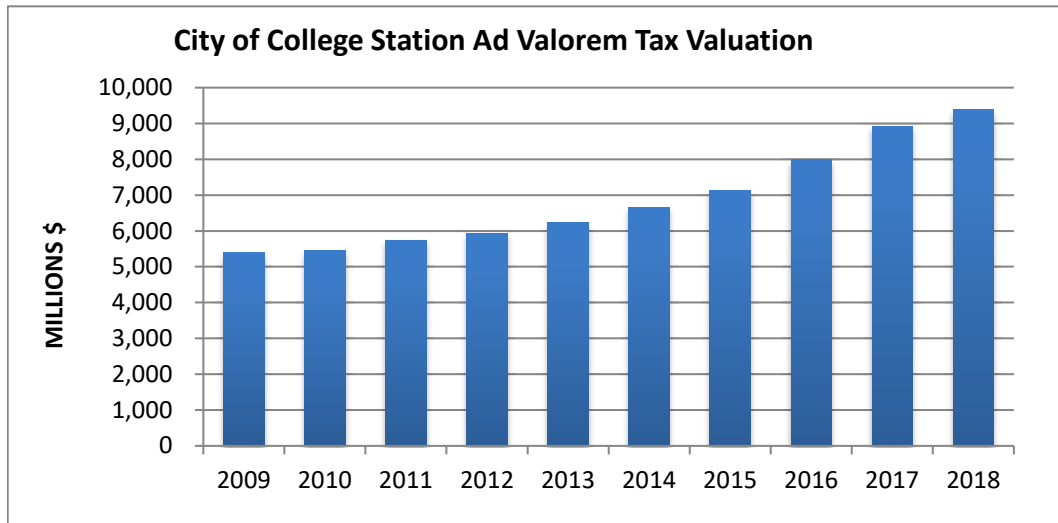
*Reflects the value under Appraisal Review Board (ARB) review at the time the appraisal roll was certified of \$19,184,602 less a 3% allowance for reductions in valuations. This value may be adjusted once ARB review is completed prior to the issuance of the approved budget.

**Estimated collections by fund will vary based on the final Appraisal Review Board (ARB) and the effective tax rate. These values are not available at the time of the proposed budget and therefore, slight differences may exist between this calculation and the estimated collections used in the proposed budget. The final approved budget will be updated to reflect ARB and effective tax rate values.

***An ordinance repealing and terminating The Medical District Tax Increment Reinvestment Zone (TIRZ) #18 was approved by Council on May 24, 2018.

Analysis of Property Valuations

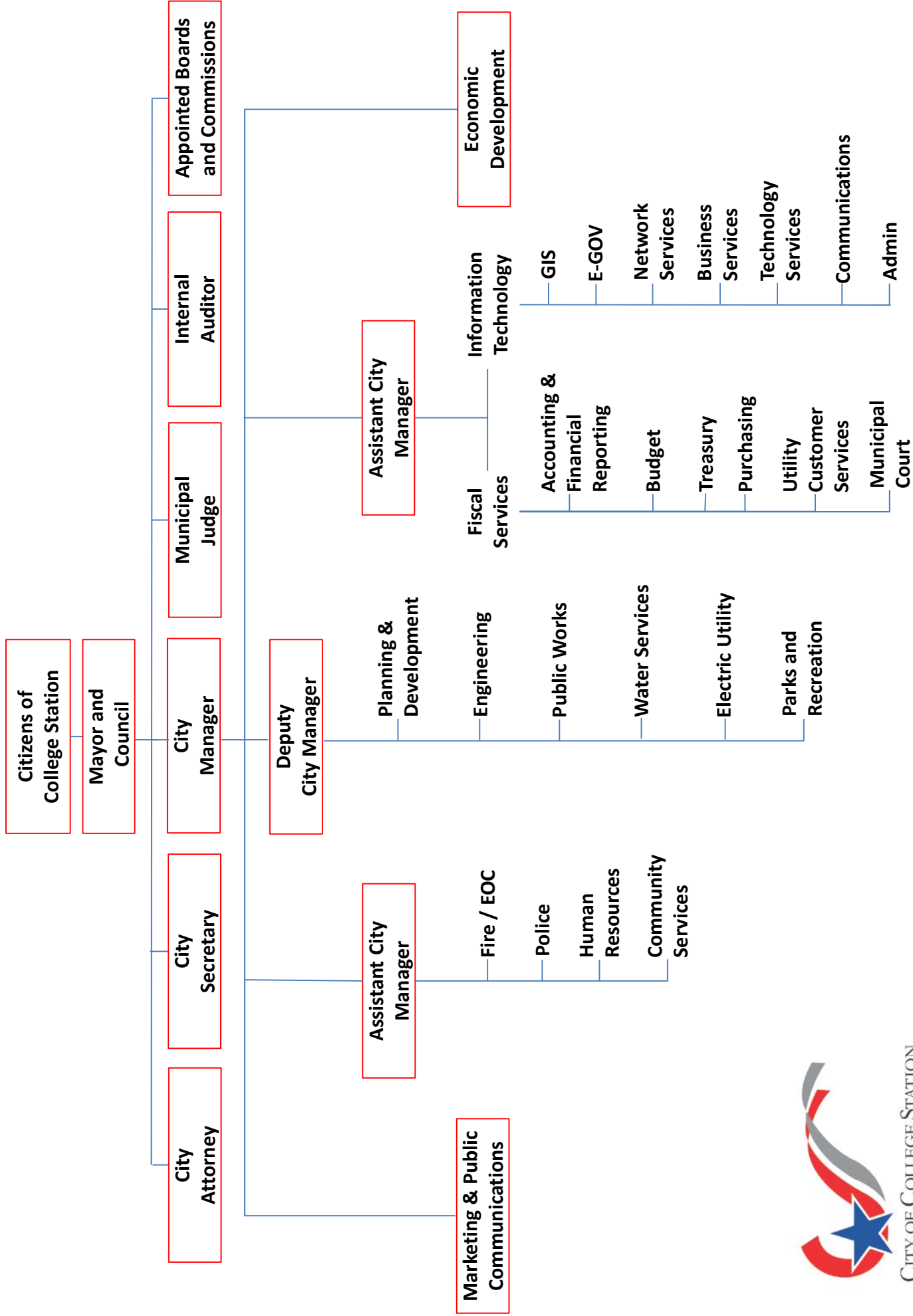
Appraisal Year	Total Market Valuation	Exempt Value	Total Taxable Value *
2009	6,235,564,687	844,182,607	5,391,382,080
2010	6,325,818,517	870,386,056	5,455,432,461
2011	6,537,436,940	798,821,938	5,738,615,002
2012	6,861,624,135	917,311,148	5,944,312,987
2013	7,278,333,559	1,047,214,549	6,231,119,010
2014	7,786,946,473	1,132,345,639	6,654,600,834
2015	8,349,471,803	1,208,113,054	7,141,358,749
2016	9,361,351,051	1,370,883,788	7,990,467,263
2017	10,428,114,796	1,526,024,241	8,902,090,555
2018	11,363,998,315	1,986,084,203	9,377,914,112



* Assessed value is 100% of the estimated value.

Data comes from Brazos CAD website with certified annual historical totals

CITY ORGANIZATION



Strategic Planning and Budget Process – FY 2018-2019

January	<ul style="list-style-type: none"> ▪ Budget staff meets to go over general action plans for the upcoming budget season and assign duties and responsibilities. ▪ Preliminary work begins on upcoming fiscal year budget for the Operating and Capital Improvement Program (CIP) budgets. ▪ Personnel summaries and salary data is sent to City departments to begin preparation of the Salary and Benefits portion of the budget.
February	<ul style="list-style-type: none"> ▪ Requests for fixed cost information as well as vehicle and equipment replacement data are sent out to the City departments. ▪ City Council participates in a Strategic Planning Retreat to review mission and vision statements and identify strategic priorities for the upcoming fiscal year. ▪ Budget Staff prepares and distributes 1st quarter financial reports and departmental forecasts.
March	<ul style="list-style-type: none"> ▪ Budget analysts prepare Department and Fund summaries, prepare and update the computer system, and finalize budget amounts for fixed costs. ▪ Budget analysts develop and analyze forecasts and preliminary rate models. ▪ Budget Staff meets with City Departments to review/discuss/revise CIP budget submissions.
April	<ul style="list-style-type: none"> ▪ Budget department kicks off new budget year with City departments. ▪ Analysts begin preliminary work with Departments and assist Departments in preparing their budget submittal. ▪ Continue analysis and preparation of the CIP budget.
May	<ul style="list-style-type: none"> ▪ Department budgets are due back to the Budget Office. ▪ Budget Analysts analyze and review base budget requests, requests for increases in funding via service level adjustments (SLAs), as well as budget reduction submittals with departments. ▪ Budget Staff prepares and distributes 2nd quarter financial reports and departmental forecasts. ▪ Budget Staff and Capital Projects Department meet with City Manager to review proposed CIP.
June	<ul style="list-style-type: none"> ▪ Budget Staff prepares Proposed Budgets and meets with Department Directors and City Manager to discuss budget requests and service levels. ▪ Budget Staff and Capital Project Department present the proposed CIP to the Planning and Zoning Commission and Parks and Recreation Board.
July	<ul style="list-style-type: none"> ▪ Budget Staff prepares Proposed Budget Document. ▪ City Council participates in a Mid-Year Strategic Plan Review.
August	<ul style="list-style-type: none"> ▪ Present Proposed Budget to City Council. ▪ Conduct budget workshops during scheduled Council meetings to review Proposed Operating and Capital Improvement Program budgets. ▪ Budget Staff prepares and distributes 3rd quarter financial reports and departmental forecasts.
September	<ul style="list-style-type: none"> ▪ Publish required Tax Notices. ▪ Conduct required Public Hearings. ▪ Council adoption of Budget and Tax Rate.
October	<ul style="list-style-type: none"> ▪ Prepare Approved Budget Document and Approved Capital Improvement Programs Document.
November-December	<ul style="list-style-type: none"> ▪ Budget Staff prepares and distributes 4th quarter financial reports and departmental forecasts. ▪ Conduct Departmental Reviews and Special Projects. ▪ Monitor Budget. ▪ Request for CIP budget submissions sent out to Departments.

General Fund

The General Fund accounts for all activities typically considered governmental functions of the City. These include Public Safety, Public Works, Parks and Recreation, as well as Planning and Development Services. Also included are the primary support services for these areas such as Fiscal Services, Information Technology, Human Resources and administrative services in General Government.

The General Fund is budgeted using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. This is the same measurement focus and basis of accounting used for governmental fund financial statement reporting. Revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The General Fund is influenced by current policies. The policies include inter-fund equity, maintaining a balance between revenues and expenditures, and maintaining the level of service currently provided as the City experiences residential and commercial growth.

The FY18 revised General Fund revenue budget is \$77,269,076 and the FY18 year-end estimate is projected to be \$78,498,661. The FY18 year-end estimate for General Fund revenue is anticipated to be approximately \$1.23 million over the FY18 revised budget. A significant portion of this is due to the year-end estimate for Sales Tax. The FY18 sales tax revenue realized was higher than budgeted due to economic growth. The economic growth has also contributed to the growth in other taxes such as mixed drink and franchise taxes.

Total proposed FY19 General Fund revenues are \$81,420,727. This represents a 3.8% increase over the FY18 year-end estimate. A portion of this increase is due to higher property tax revenues as a result on new value being added to the tax rolls as well as increases in the value of existing property. Another contributing factor is the continued increase in economic activity, resulting in an increase of sales tax. Although the pace of new development growth is slowing, it's still trending upward.

Sales tax is estimated to increase incrementally as a result of a positive economy. Revenue projections are based on historical trends and consider economic variables that impact the City's revenue stream. Appendix D provides historical data on all General Fund revenue categories. Major revenue estimates and assumptions are explained below.

1. **Property Taxes** in FY19 are estimated to be \$26,184,848. The anticipated revenues are based on the proposed operations and maintenance (O&M) tax rate of 28.5502 cents per \$100 valuation.
2. **Sales Tax** is estimated to be \$29,858,434 in FY19; this projection reflects a 4.7% increase from FY18 Revised Budget, and a 2.5% increase from the FY18 year-end estimate. The FY18 year-end estimate is projected to come in approximately \$603,668 more than budgeted. Sales tax revenue estimates are based on analysis of historical revenues and expected future retail sales and employment. Sales tax is the largest revenue stream in the General Fund, and is estimated to be approximately 37% of overall General Fund revenues.
3. **Other Taxes** (previously Mixed Drink and Franchise Taxes) are projected to be \$3,282,849, which represents a 7.0% increase from the FY18 revised budget. Franchise taxes include phone, cable, and natural gas. The FY18 year-end estimate is projected to be \$3,302,573, which is \$198,604 lower than FY17 actuals due to a one-time payment in FY17 of \$271,525. When disregarding that one-time payment, the FY18 year-end estimate outpaces the FY17 actuals by \$72,921, a 2.3% increase.
4. **Licenses and Permit Revenue** in FY19 is anticipated to be 0.13% lower than the FY18 budget, but 6.2% higher than the FY18 year-end estimate. While the FY19 permit and fee revenue is projected to be higher than FY18 activity, it is still down from the peak in FY17 when several new developments were permitted.
5. **Charges for Services** include miscellaneous charges and fees from various departments within the General Fund, including Development Services, Police, Fire, Parks & Recreation, and Municipal Court. The FY19 Proposed Budget for Charges and Services is 9.9% more than the FY18 Revised Budget.

6. **Fines, Forfeits, and Penalties** are mostly ticket and court fines from Municipal Court. These are generated primarily through traffic citations. Fines, forfeits, and penalties are estimated to be \$2,636,100 in FY19, a 7.7% decrease from the FY18 budget.
7. **Intergovernmental Revenues** for FY19 are projected to be \$292,000, a decrease of \$123,720. The decrease is due to the SAFER grant (which funded the hiring of six additional firefighters starting in FY16 through FY18) expired. Among the intergovernmental revenues the City anticipates receiving in FY19 are reimbursements related to the Easterwood ILA, reimbursements from TAMU and CSISD for traffic control, various state and federal reimbursements associated with the Police Department, and reimbursements from City of Bryan, TAMU, and Brazos County for a portion of the Staff Assistant position for the Joint Emergency Operations Center.
8. **Investment Earnings** are estimated at \$350,000 in the FY19 Proposed Budget, an increase of \$150,000 over the FY18 Revised Budget. Investment earnings increased in FY18 due to the reinvestment of funds into higher-earning interest-bearing accounts, and are expected to exceed the budgeted amount by 75% of budget. The FY19 proposed budget for investment earnings takes into account this increase.
9. **Other Revenue** include such items as rental and concessions revenues, various donations, collection service fees, reimbursed expenses, etc. FY19 estimated revenue is \$451,750.
10. **Utility Transfers to the General Fund** are budgeted to be \$12,192,339 for the FY19 Proposed Budget. These transfers reflect in-lieu of franchise fees revenue for the General Fund since the City owns the utilities.
11. **Miscellaneous Revenues** include such items as fiber lease income, sale of scrap metal, proceeds from sales of real estate, and other miscellaneous non-operating revenue. The FY19 estimated revenue is \$139,738.

Proposed Total Expenditures for FY19 are \$83,734,611. The General Fund budget includes additional funds for public safety, corrective maintenance and traffic initiatives, technology improvements, positions to address the growing development in the City and funds for salary increases.

The FY19 non-departmental portion of the General Fund budget includes a transfer of \$375,000 to the Economic Development Fund for future economic development incentives. Others include a transfer of \$50,511 to the Streets CIP for the ITS Master Plan and another \$96,500 to the General Government CIP for Mobile Computing Infrastructure.

The General Fund also includes general and administrative (G&A) transfers into the General Fund from various operating funds to pay for the services provided such as Accounting, Budget, Purchasing, Human Resources, Legal, etc. Inter-fund transfers (in and out), Public Agency Funding and Consulting Services are also included in this section. The FY19 Proposed Budget includes increases for the Appraisal District, Animal Shelter and Health District. A full listing of these expenditures can be found in Appendix I of this document.

In addition, a number of Service Level Adjustments (SLAs) are included in the FY19 Proposed Budget. The detailed SLAs by department are included in each Department Summary and a full listing of these one-time and recurring SLAs can be found in Appendix B of this document.

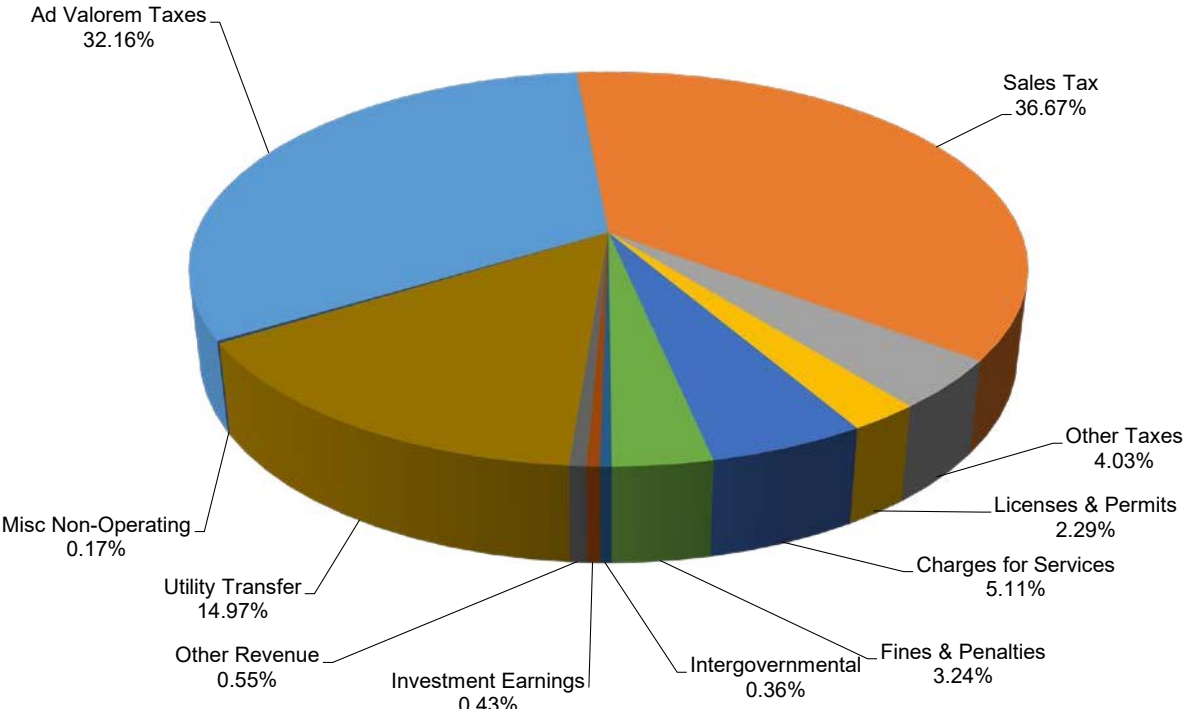
A total of 727.25 positions are included in the proposed General Fund budget. Requests for increases in personnel were submitted as SLAs as part of the budget process. An addition of 4 positions is included in the FY19 General Fund Proposed Budget. A full listing of personnel can be found in Appendix C.

There is a projected 12.8% decrease in the FY19 ending fund balance when compared to the FY18 year-end ending fund balance. This is due, in part, to a number of one-time SLAs and expenditures that are budgeted in FY19.

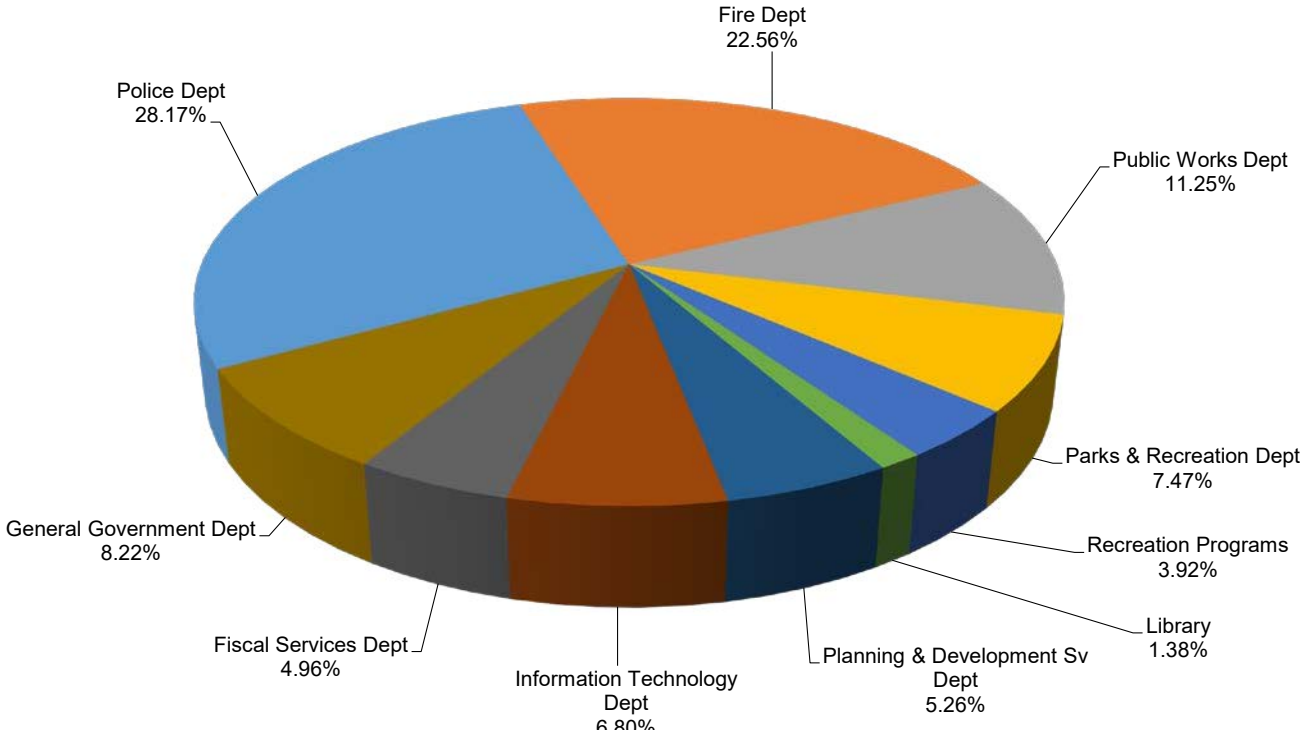
**City of College Station
General Fund
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change Budget FY18 to FY19
Beginning Fund Balance	\$18,334,578	\$21,159,564	\$21,159,564	\$18,074,519		\$18,074,519	
REVENUES:							
Ad Valorem Taxes	\$21,686,376	\$23,976,222	\$24,040,222	\$26,184,848	-	\$26,184,848	9.2%
Sales Tax	28,561,762	28,526,512	29,130,180	29,858,434	-	29,858,434	4.7%
Other Taxes	3,501,177	3,067,573	3,302,573	3,282,849	-	3,282,849	7.0%
Licenses & Permits	2,194,381	1,870,750	1,759,150	1,868,250	-	1,868,250	-0.1%
Charges for Services	4,346,876	3,788,931	4,119,981	4,164,420	-	4,164,420	9.9%
Fines & Penalties	2,717,566	2,856,350	2,331,570	2,636,100	-	2,636,100	-7.7%
Intergovernmental	802,359	482,090	829,662	292,000	-	292,000	-39.4%
Investment Earnings	231,273	200,000	350,000	350,000	-	350,000	75.0%
Other Revenue	489,084	446,250	438,190	451,750	-	451,750	1.2%
Utility Transfer	11,765,233	11,936,798	11,936,798	12,192,339	-	12,192,339	2.1%
Misc Non-Operating	293,931	117,600	260,337	139,738	-	139,738	18.8%
TOTAL REVENUES	\$76,590,019	\$77,269,076	\$78,498,661	\$81,420,727	-	\$81,420,727	5.4%
TOTAL FUNDS AVAILABLE	\$94,924,597	\$98,428,640	\$99,658,225	\$99,495,247	-	\$99,495,247	1.1%
EXPENDITURES:							
Police Dept	\$21,372,562	\$23,142,565	\$22,890,021	\$23,398,579	\$932,220	\$24,330,799	5.1%
Fire Dept	17,032,498	19,124,892	19,691,279	18,600,927	887,489	19,488,416	1.9%
Public Works Dept	8,151,055	10,260,643	9,850,179	8,625,625	1,094,207	9,719,832	-5.3%
Parks & Recreation Dept	6,125,619	6,598,141	6,546,209	6,474,174	225,589	6,699,763	1.5%
Recreation Programs	3,289,198	3,431,697	3,324,726	3,140,027	-	3,140,027	-8.5%
Library	1,183,185	1,207,772	1,207,772	1,191,579	-	1,191,579	-1.3%
Planning & Development Sv Dept	3,741,263	4,318,684	3,938,944	4,343,848	200,000	4,543,848	5.2%
Information Technology Dept	4,600,556	5,412,172	5,315,257	5,343,042	527,535	5,870,577	8.5%
Fiscal Services Dept	3,837,639	4,056,885	3,971,763	4,199,442	81,700	4,281,142	5.5%
General Government Dept	6,012,326	6,782,948	6,509,443	6,783,737	316,203	7,099,940	4.7%
Pay Plan Contingency	-	52,471	52,471	275,000	-	275,000	424.1%
Total Operating Expenditures	\$75,345,900	\$84,388,870	\$83,298,064	\$82,375,980	\$4,264,943	\$86,640,923	2.7%
TRANSFERS:							
G&A Transfers In	(\$4,875,125)	(\$5,358,435)	(\$5,358,435)	(\$5,312,334)	\$0	(\$5,312,334)	-0.9%
Interfund Transfers	1,322,858	1,585,088	1,770,234	403,079	51,083	454,162	-71.3%
Total Transfers (Sources) Uses	(\$3,552,267)	(\$3,773,347)	(\$3,588,201)	(\$4,909,255)	\$51,083	(\$4,858,172)	28.7%
OTHER (Sources) Uses:							
Public Agency	\$1,280,215	\$1,363,624	\$1,380,580	\$1,451,681	\$0	\$1,451,681	6.5%
Consulting Services	70,938	50,000	40,000	90,000	-	90,000	80.0%
Capital Outlay/Project Transfers	466,238	-	-	147,011	-	147,011	
Other	135,065	273,168	277,423	13,168	-	13,168	-95.2%
Contingency	-	175,840	175,840	250,000	-	250,000	
Total Other (Sources) Uses	\$1,952,456	\$1,862,632	\$1,873,843	\$1,951,860	\$0	\$1,951,860	4.8%
TOTAL EXPENDITURES	\$73,746,089	\$82,478,155	\$81,583,706	\$79,418,585	\$4,316,026	\$83,734,611	1.5%
Total Increase(Decrease)	\$2,843,931	(\$5,209,079)	(\$3,085,045)	\$2,002,142	(\$4,316,026)	(\$2,313,884)	
Measurement Focus Increase (Decrease)	(18,945)						
Ending Fund Balance	\$21,159,564	\$15,950,485	\$18,074,519	\$20,076,662	(\$4,316,026)	\$15,760,636	

General Fund - Revenues



General Fund - Department Expenditures



**City of College Station
General Fund
Operations & Maintenance Summary**

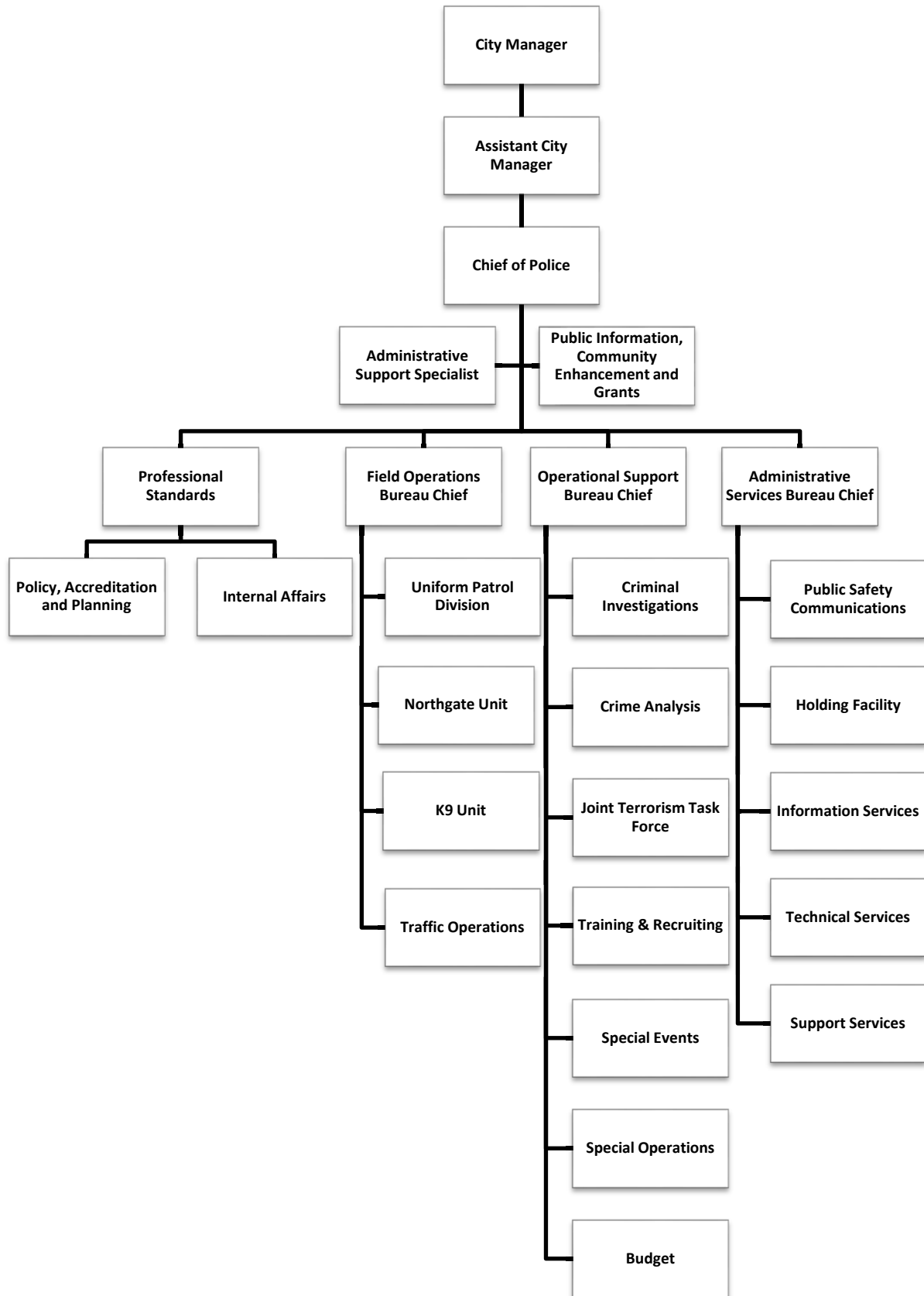
EXPENDITURE BY DEPARTMENT							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Police	\$ 21,372,562	\$ 23,142,565	\$ 22,890,021	\$ 23,398,579	\$ 932,220	\$ 24,330,799	5.13%
Fire	17,032,498	19,124,892	19,691,279	18,600,927	887,489	19,488,416	1.90%
Public Works	8,151,055	10,260,643	9,850,179	8,625,625	1,094,207	9,719,832	-5.27%
Parks and Recreation	6,120,935	6,641,164	6,631,188	6,474,174	225,589	6,699,763	0.88%
Recreation Programs*	3,293,882	3,388,674	3,239,747	3,140,027	-	3,140,027	-7.34%
Library	1,183,185	1,207,772	1,207,772	1,191,579	-	1,191,579	-1.34%
Planning and Development Services	3,741,263	4,318,684	3,938,944	4,343,848	200,000	4,543,848	5.21%
Information Technology	4,600,556	5,412,172	5,315,257	5,343,042	527,535	5,870,577	8.47%
Fiscal Services	3,837,639	4,056,885	3,971,763	4,199,442	81,700	4,281,142	5.53%
General Government	6,012,325	6,782,948	6,509,443	6,783,737	316,203	7,099,940	4.67%
Pay Plan Contingency	-	52,471	52,471	275,000	-	275,000	424.10%
TOTAL	\$ 75,345,900	\$ 84,388,870	\$ 83,298,064	\$ 82,375,980	\$ 4,264,943	\$ 86,640,923	2.67%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 55,431,586	\$ 60,278,726	\$ 59,343,522	\$ 61,618,072	\$ 1,467,208	\$ 63,085,280	4.66%
Supplies	2,949,816	3,820,570	3,733,716	3,164,889	392,137	3,557,026	-6.90%
Maintenance	4,791,214	5,609,543	5,563,597	5,561,452	305,917	5,867,369	4.60%
Purchased Services	10,704,374	13,710,923	13,811,653	11,210,688	1,651,509	12,862,197	-6.19%
Capital Outlay	1,315,286	760,645	637,113	399,960	448,172	848,132	11.50%
Indirect Costs**	739	-	-	-	-	-	N/A
G&A Expense (Rec Programs)	152,886	155,992	155,992	145,919	-	145,919	-6.46%
Pay Plan Contingency	-	52,471	52,471	275,000	-	275,000	424.10%
TOTAL	\$ 75,345,900	\$ 84,388,870	\$ 83,298,064	\$ 82,375,980	\$ 4,264,943	\$ 86,640,923	2.67%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Police	206.50	213.50	220.50	220.50	-	220.50	0.00%
Fire	152.00	157.00	160.00	160.00	-	160.00	0.00%
Public Works	57.00	57.00	59.00	59.00	1.00	60.00	1.69%
Parks and Recreation	61.00	61.05	63.70	63.70	1.00	64.70	1.57%
Recreation Programs	46.00	45.70	46.05	46.05	-	46.05	0.00%
Library	-	-	-	-	-	-	N/A
Planning and Development Services	40.50	43.50	45.50	45.50	-	45.50	0.00%
Information Technology	31.50	31.50	31.50	30.50	1.00	31.50	0.00%
Fiscal Services	45.50	45.00	46.00	46.00	-	46.00	0.00%
General Government	46.50	49.50	52.00	52.00	1.00	53.00	1.92%
TOTAL	686.50	703.75	724.25	723.25	4.00	727.25	0.41%

POLICE DEPARTMENT

CITY OF COLLEGE STATION



**City of College Station
Police
Department Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Police Administration	\$ 1,483,208	\$ 1,911,649	\$ 1,995,876	\$ 2,025,326	\$ 32,453	\$ 2,057,779	7.64%
Uniform Patrol	9,700,461	10,773,224	10,617,755	10,945,063	609,128	11,554,191	7.25%
Criminal Investigation	2,533,185	2,931,024	2,765,658	2,979,646	167,908	3,147,554	7.39%
Recruiting and Training	1,024,700	1,061,953	1,093,765	1,082,929	58,266	1,141,195	7.46%
Support Services	2,891,945	3,084,098	3,076,074	2,927,028	44,742	2,971,770	-3.64%
Communications	1,594,411	1,773,689	1,725,230	1,875,112	-	1,875,112	5.72%
Jail	643,331	689,687	710,997	716,711	-	716,711	3.92%
Special Operations	992,811	322,312	329,023	263,244	19,723	282,967	-12.21%
Information Services	508,510	594,929	575,643	583,520	-	583,520	-1.92%
TOTAL	\$ 21,372,562	\$ 23,142,565	\$ 22,890,021	\$ 23,398,579	\$ 932,220	\$ 24,330,799	5.13%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 17,960,584	\$ 19,469,513	\$ 19,059,977	\$ 20,106,727	\$ 824,286	\$ 20,931,013	7.51%
Supplies	775,869	961,159	1,010,122	734,110	67,538	801,648	-16.60%
Maintenance	390,769	419,221	441,460	454,581	-	454,581	8.43%
Purchased Services	2,233,032	2,273,672	2,275,204	2,103,161	40,396	2,143,557	-5.72%
Capital Outlay	12,308	19,000	103,258	-	-	-	-100.00%
TOTAL	\$ 21,372,562	\$ 23,142,565	\$ 22,890,021	\$ 23,398,579	\$ 932,220	\$ 24,330,799	-106.38%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Police Administration	12.00	12.00	17.00	17.00	-	17.00	0.00%
Uniform Patrol	101.00	106.00	109.50	109.50	-	109.50	0.00%
Criminal Investigation	24.00	25.00	29.00	29.00	-	29.00	0.00%
Recruiting and Training	7.00	7.00	9.00	9.00	-	9.00	0.00%
Support Services	6.00	6.00	6.00	6.00	-	6.00	0.00%
Communications*	26.00	26.00	28.00	28.00	-	28.00	0.00%
Jail*	11.00	11.00	11.00	11.00	-	11.00	0.00%
Special Operations	10.50	10.50	1.00	1.00	-	1.00	0.00%
Information Services	9.00	10.00	10.00	10.00	-	10.00	0.00%
TOTAL	206.50	213.50	220.50	220.50	-	220.50	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Sworn STEP Plan Modification	\$ -	\$ 824,286	\$ 824,286
Budget Adjustment - Memberships/Subs/Travel/Training	-	10,058	10,058
Body Cameras for SWAT, CID	29,086	24,048	53,134
CSTEP MDTs	41,742	3,000	44,742
Police SLA Total	\$ -	\$ 861,392	\$ 932,220

*In FY16, the Communications and Jail functions were split into two distinct divisions. In prior years, they were a combined division.

POLICE DEPARTMENT STRATEGIC PLAN

I. Mission Statement

To protect and serve with excellence.

II. Top Departmental Goals for FY19

1. *Goal:* Reduce Crime
 - a. *Strategic Initiative:* Core Services & Infrastructure, Neighborhood Integrity
2. *Goal:* Reduce the Fear of Crime
 - a. *Strategic Initiative:* Core Services & Infrastructure, Neighborhood Integrity
3. *Goal:* Build and Maintain Effective Partnerships
 - a. *Strategic Initiative:* Neighborhood Integrity
4. *Goal:* Improve the Overall Quality of Life in the Community
 - a. *Strategic Initiative:* Neighborhood Integrity, Improve Mobility

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Inadequate facility space from a functional and growth perspective
 - i. *Plan of Action:* Begin to work with Construction Manager to develop detailed facility design documents and break ground for construction of new facility
- b. Issue: Workload Demand Exceeds Resources Resulting in High Stress Level
 - i. *Plan of Action:* Continue to evaluate workload and associated processes to ensure the most effective and efficient use of existing personnel.
 - ii. *Plan of Action:* Continue efforts to improve retention of all personnel to authorized strength levels thereby reducing workload demand.
 - iii. *Plan of Action:* Evaluate staffing levels at all positions through available means to adequately meet current demands and to prepare for necessary growth in future Fiscal Years.
- c. Issue: Improve Long-Term Employee Retention with competitive compensation plans, internal career opportunities and an attractive work environment.
 - i. *Plan of Action:* Continue internal reviews and adjustments of existing positions, work with Human Resources to establish a competitive pay plan for sworn and professional staff and seek to establish career development opportunities.
 - ii. *Plan of Action:* Continue staff appreciation and recognition efforts
 - iii. *Plan of Action:* Continue work on new facility development and evaluation of staffing needs to ensure employees have an appropriate work environment and an equitable workload.
- d. Issue: Outdated Computer Aided Dispatch, Records Management technology and inventory accounting methodology
 - i. *Plan of Action:* Complete configuration, implementation and training process for all modules of the new CAD/RMS system.
 - ii. *Plan of Action:* Go live with all modules, complete CAD/RMS system and work towards compliance with National Incident Based Reporting System (NIBRS).
 - iii. *Plan of Action:* Develop plan to optimize fully implemented CAD/RMS to improve performance and effective utilization of new systems and processes.

POLICE DEPARTMENT STRATEGIC PLAN

- e. Issue: Disproportionate growth of agency vs. city population/ geographical size/ infrastructure/ funding
 - i. *Plan of Action:* Annually refine the strategic planning process to ensure true City growth is realized, key needs are identified and all personnel have an opportunity to contribute to the development of our future requirements.
 - ii. *Plan of Action:* A review of all selection and training processes to ensure the most effective and efficient methodologies are being utilized.
 - iii. *Plan of Action:* Continue evaluation of workload through annual assessments.
 - iv. *Plan of Action:* Continue efforts to secure additional resources to respond to growth and satisfy staffing requirements.
 - v. *Plan of Action:* Secure additional Recruiting and Training staff to assist with the ever-growing hiring, training, and retention of employees.
- f. Issue: Reduced ability to interact with our community due to ever-increasing workload.
 - i. *Plan of Action:* Continue efforts to retain sworn staff in order to overcome long-term attrition trends and develop strategies to bring effective strength more in line with authorized strength.
 - ii. *Plan of Action:* Secure additional Community Enhancement staff to work towards eventual assignment of one CEU officer per beat for more community interaction and involvement.
 - iii. *Plan of Action:* Increase the use of social media as a means of communication, marketing and recruitment through the development of a multi-faceted social media presence.
 - iv. *Plan of Action:* Secure additional Police Assistants as force multipliers for handling tasks and cases that do not require a sworn Officer or Detective
- g. Issue: Growing use of technology and digital evidence has increased workload for all personnel and requires specialized training.
 - i. *Plan of Action:* Secure a Forensic Technician to assist with the growing number of required computer related forensic examinations.
 - ii. *Plan of Action:* Secure additional investigators to handle the overwhelming increase of case investigation complexity and overall growing case assignments.
- h. Issue: Increases in population, student enrollment, and demands for special events at Texas A&M affects our ability to focus upon core responsibilities, improve safety on public roadways and meet staffing demands.
 - i. *Plan of Action:* Ensure planning processes for special events is well coordinated throughout the City and includes adequate staffing and manpower and awareness.
 - ii. *Plan of Action:* Work with staff to develop standards for special events to ensure they reflect the values of the City of College Station and provide for a safe environment for all.
- i. Issue: Increased Gang and narcotics violence increases our Crime Rate and threatens the expected quality of life in our community.
 - i. *Plan of Action:* Secure additional Special Investigations officers in order to be more proactive in addressing these activities.
 - ii. *Plan of Action:* Secure an SIU Sergeant to oversee special investigation operations.

POLICE DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

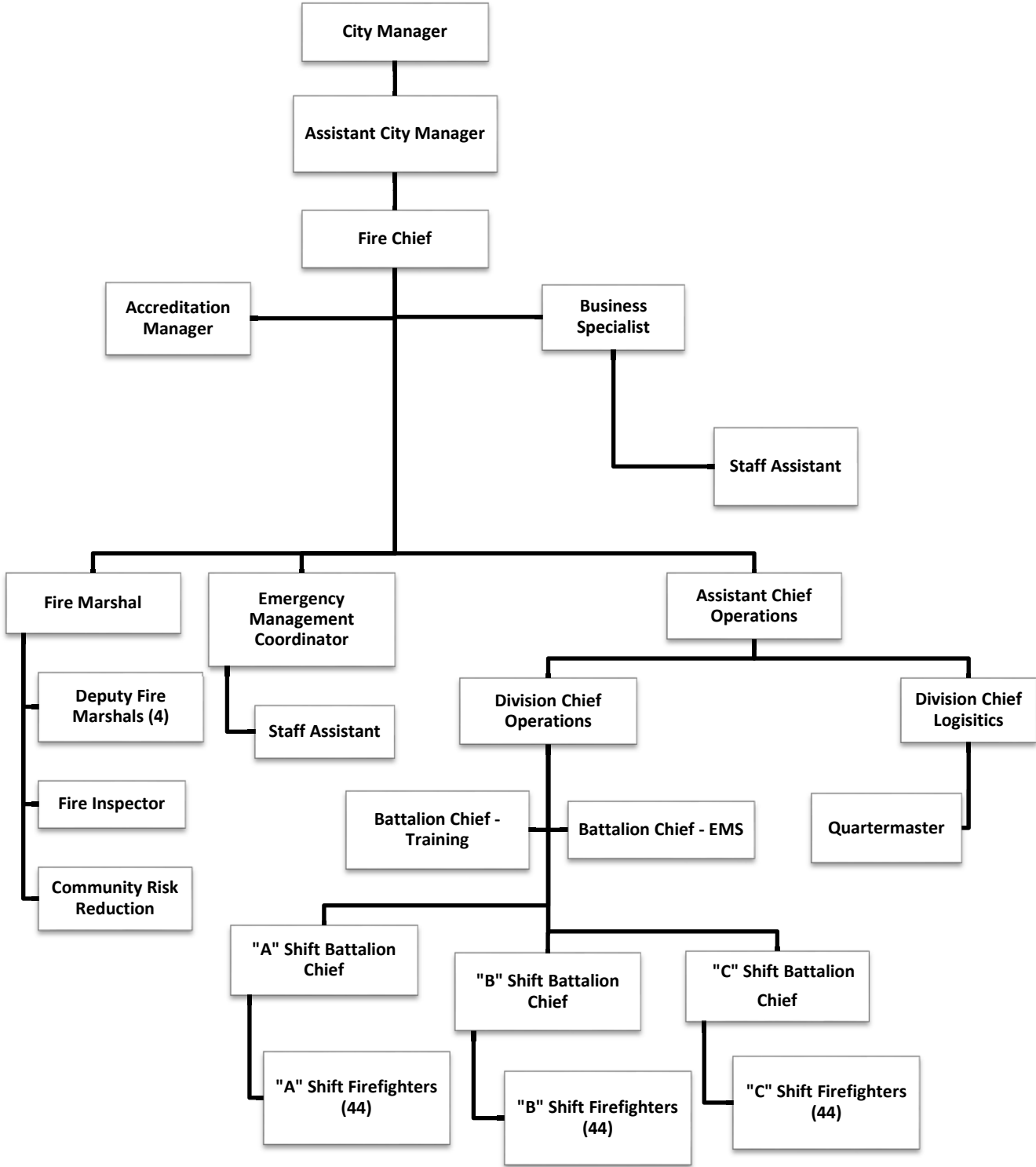
City Council Goal	Measure	2017 Actual	2018 Est.	2019 Goal
III – Core Services and Infrastructure	Reduction in Part 1 Major Crimes	3223	3276	3300
III – Core Services and Infrastructure	Average response time to Priority 1 calls	6:46	7:00	7:00
III – Core Services and Infrastructure	CID Case Clearance Rate	68.25%	65%	65%
II – Financial Sustainability	Percent Turnover Sworn	22%	10%	8%
II – Financial Sustainability	Percent Turnover Communication Operators	15%	18%	8%
II – Financial Sustainability	Percent Turnover Other Professional Staff	16%	16%	8%
I – Good Governance	Percentage of time R&T Division provides instruction	68%	72%	70%
III – Core Services and Infrastructure	Percent of 911 Calls answered within 10 seconds	95%	96%	96%
III – Core Services and Infrastructure	Percent Compliance with Emergency Medical Dispatch protocols	94%	94%	95%
II – Financial Sustainability	Average Booking time	28 minutes	31 Minutes	30 minutes
II – Financial Sustainability	Evidence Destruction Rate	104%	26%	75%
II – Financial Sustainability	Annual Efficiency Rate for Report processing	99%	99%	95%
I – Good Governance	CEU Business, Apartment and Neighborhood Contacts	327	350	400
II – Financial Sustainability	Number of Volunteer/Intern Hours	6,985	7,000	7,000



CITY OF COLLEGE STATION
Home of Texas A&M University®

FIRE DEPARTMENT

CITY OF COLLEGE STATION



**City of College Station
Fire
Department Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Fire Administration	\$ 440,546	\$ 606,508	\$ 599,078	\$ 1,067,348	\$ -	\$ 1,067,348	75.98%
Emergency Management	255,299	271,903	263,785	277,574	-	277,574	2.09%
Fire Suppression	10,560,775	11,739,354	12,009,092	15,937,131	813,639	16,750,770	42.69%
Fire Prevention	768,094	860,651	901,919	820,825	-	820,825	-4.63%
Emergency Medical Services	4,361,592	4,971,593	5,207,739	-	-	-	-100.00%
Fire Training	646,192	674,883	709,666	498,049	73,850	571,899	-15.26%
TOTAL	\$ 17,032,498	\$ 19,124,892	\$ 19,691,279	\$ 18,600,927	\$ 887,489	\$ 19,488,416	1.90%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 14,589,504	\$ 15,467,056	\$ 16,115,746	\$ 15,646,452	\$ 293,969	\$ 15,940,421	3.06%
Supplies	617,365	859,346	841,371	675,419	225,786	901,205	4.87%
Maintenance	246,258	313,722	267,975	307,251	5,000	312,251	-0.47%
Purchased Services	1,551,432	2,245,314	2,226,458	1,971,805	83,262	2,055,067	-8.47%
Capital Outlay	27,939	239,454	239,729	-	279,472	279,472	16.71%
TOTAL	\$ 17,032,498	\$ 19,124,892	\$ 19,691,279	\$ 18,600,927	\$ 887,489	\$ 19,488,416	1.90%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Fire Administration	4.00	4.00	5.00	5.00	-	5.00	0.00%
Emergency Management	2.00	2.00	2.00	2.00	-	2.00	0.00%
Fire Suppression	95.00	99.00	99.00	143.00	-	143.00	44.44%
Fire Prevention	7.00	6.00	7.00	7.00	-	7.00	0.00%
Emergency Medical Services	41.00	43.00	44.00	-	-	-	-100.00%
Fire Training	3.00	3.00	3.00	3.00	-	3.00	0.00%
TOTAL	152.00	157.00	160.00	160.00	-	160.00	0.00%

	One-Time	Recurring	Total
Service Level Adjustments			
Step Pay Plan Structure	\$ -	\$ 283,952	\$ 283,952
SCBA Tech Incentive Pay	-	11,517	11,517
TIFMAS Equipment	29,041	-	29,041
Two (2) Quick Response Vehicles	285,975	10,912	296,887
Helmets, Boots, and Glove Replacement	31,910	-	31,910
Online Paramedic School	40,500	-	40,500
Seek and Maintain Fire and EMS Accreditations	7,500	6,850	14,350
Increase EMS Supply Budget	48,271	54,360	102,631
Co-Medical Director	-	8,500	8,500
Operative IQ Software	3,325	(380)	2,945
Knox Keysecure Replacement	47,756	500	48,256
TCFP Certifications and Professional Memberships	-	17,000	17,000
Fire SLA Total	\$ 494,278	\$ 393,211	\$ 887,489

FIRE DEPARTMENT STRATEGIC PLAN

I. Mission Statement

The College Station Fire Department focuses on the delivery of emergency services to ensure public safety in the areas of Fire Prevention, Fire Suppression, Emergency Medical Services, Emergency Management, Fire Administration, Hazardous Materials, and Special Operations.

II. Top Departmental Goals FY19

1. Goal: Maintain Accreditation with the Center for Public Safety Excellence by meeting or exceeding 253 performance indicators annually, providing evidence of continuous quality improvement annually, and addressing strategic recommendations provided by peer reviewers.
 - a. Council Strategic Initiative: Core Services & Infrastructure.
 - “The city will maintain program accreditations and certifications.”
2. Goal: Finish Commission on Accreditation of Ambulance Services application process by 15 February 2019.
 - a. Council Strategic Initiative: Core Services & Infrastructure.
 - “The city will maintain program accreditations and certifications.”
3. Goal: Recruit and hire personnel to staff a quick response vehicle at Station 3, staff two peak-demand ambulances, and bolster effective response forces for suppression activities.
 - a. Council Strategic Initiative: Core Services & Infrastructure
 - “The city will plan for, maintain and invest in the infrastructure, facilities, services, personnel and equipment needed to meet projected needs and opportunities.”
 - “The city will attract and retain professional staff and be an employer of choice.”
4. Goal: Develop relationships with strategic community partners in order to bring CSFD’s mission to the forefront of the community’s consciousness.
 - a. Council Strategic Initiative: Core Services & Infrastructure.
 - “The city will plan and invest in infrastructure, facilities, services, personnel and equipment needed to meet projected needs and opportunities.”
 - “The city protects life and property in times of emergency.”
 - b. Council Strategic Initiative: Diverse & Growing Economy
 - “The city will maintain relationships with local and regional economic partners.”
5. Goal: Plan for the addition of Station 7 to serve an ever-growing population.
 - a. Council Strategic Initiative: Core Services & Infrastructure
 - “The city will plan and invest in infrastructure, facilities, services, personnel and equipment needed to meet projected needs and opportunities.”
 - “The city protects life and property in times of emergency.”

FIRE DEPARTMENT STRATEGIC PLAN

III. Key Departmental Issues & Needs with Potential Responses

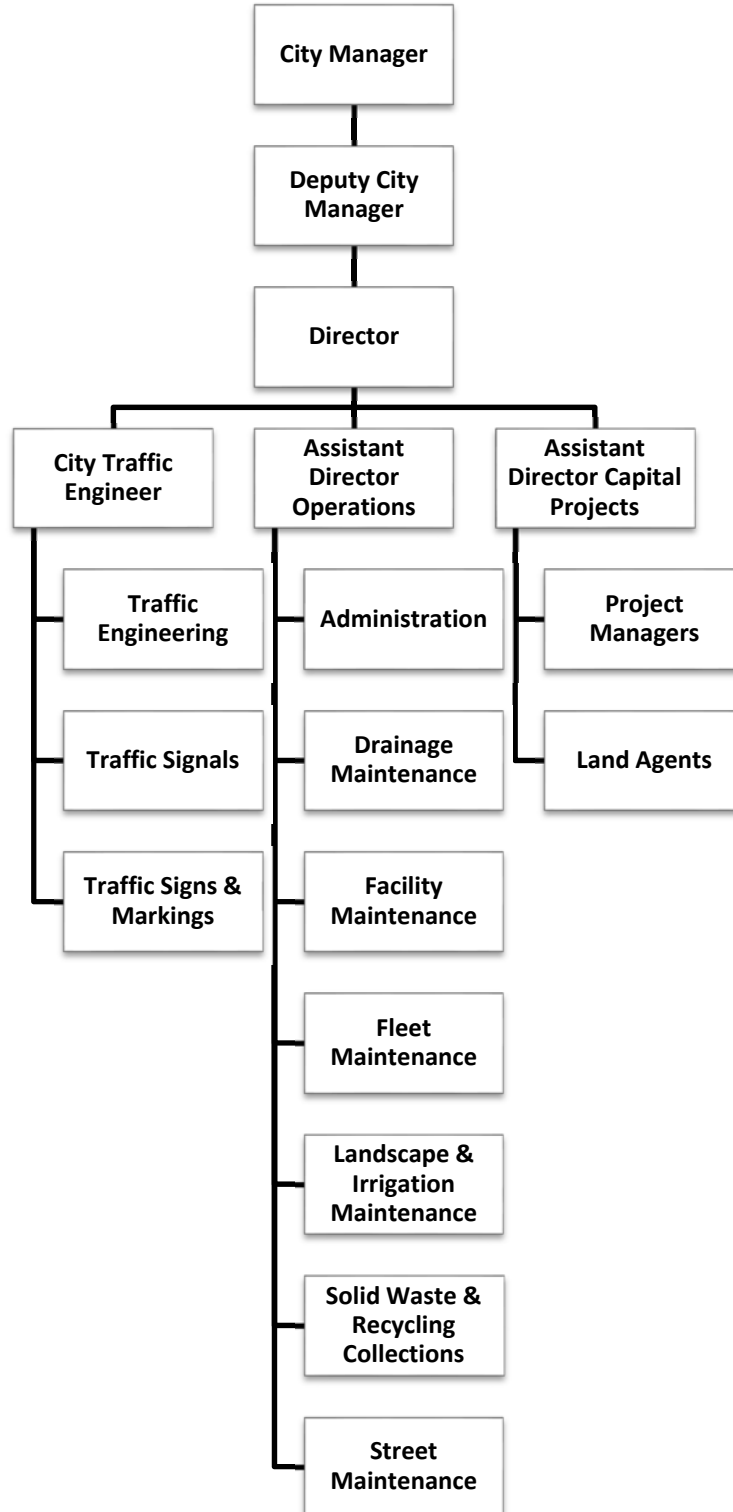
- a. Issue: Step Pay Plan
 - i. Plan of Action: Develop a Step Pay Plan, similar to CSPD model.
 - ii. Plan of Action: Implement the plan to remove pay compression and address pay scale stagnation.
- b. Issue: Standard of Cover & Community Risk Assessment
 - i. Plan of Action: Re-imagine the SOC & CRA based on the department’s Strategic Plan.
 - ii. Update Strategic Plan to include Community input.
- c. Issue: CSFD Recruitment
 - i. Plan of Action: Cultivate stronger candidate pool for entry-level jobs by increasing diversity and inclusion in the recruiting and hiring process.
 - ii. Plan of Action: Allocate resources to broaden our recruiting efforts, advertise in more markets.
- d. Issue: Need for Administrative Support Staff
 - i. Plan of Action: Add Administrative Assistant to assist with Community Risk Reduction, Training, and Accreditation.
 - ii. Plan of Action: Begin succession plan for Quartermaster and Emergency Management Coordinator.
 - iii. Plan of Action: Additional Administrative Assistant.
- e. Issue: Analyze Over-Time Usage and Control Occurrences When Necessary
 - i. Plan of Action: Increase staffing to maintain excellent service levels.
- f. Issue: Firefighter Health and Wellness.
 - i. Plan of Action: Implement Peer Fitness Training, Annual Physical Fitness Tests, Wellness Initiatives, and Disease Preventions measures.
- g. Issue: Communication.
 - i. Plan of Action: Support internal and external communication initiatives.

IV. Key Performance Indicators (KPIs)

City Council Goal	Measure	2017 Actual	2018 Est.	2019 Goal
III – Core Services and Infrastructure	Retain ISO rating	Class 2	Class 2	Class 1
III – Core Services and Infrastructure	Remain compliant with 253 Performance Indicators outlined in CPSE’s Self- Assessment Manual	Yes	Yes	Yes
III – Core Services and Infrastructure	Comply with Federal and State regulations, pass inspections	Yes	Yes	Yes
III – Core Services and Infrastructure	Conduct fire safety education at all CSISD elementary schools	Yes	Yes	Yes
III – Core Services and Infrastructure	Perform all fire inspections and system tests within 2 business days of request	Yes	Yes	Yes

PUBLIC WORKS

CITY OF COLLEGE STATION



**City of College Station
Public Works
Department Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Public Works Administration	\$ 639,309	\$ 659,927	\$ 662,026	\$ 683,879	\$ 151,026	\$ 834,905	26.51%
Traffic Engineering	361,413	573,053	578,195	547,560	-	547,560	-4.45%
Facilities Maintenance	1,593,735	2,767,817	2,595,393	1,440,729	804,181	2,244,910	-18.89%
Capital Projects	892,002	924,100	951,922	968,720	-	968,720	4.83%
Streets Maintenance	3,001,462	3,182,825	3,177,344	2,990,945	100,000	3,090,945	-2.89%
Traffic Signs and Markings	516,978	550,958	500,017	538,933	39,000	577,933	4.90%
Landscape and Irrigation Maintenance	313,369	663,569	549,453	537,503	-	537,503	-19.00%
Traffic Signals	832,787	938,394	835,829	917,356	-	917,356	-2.24%
TOTAL	\$ 8,151,055	\$ 10,260,643	\$ 9,850,179	\$ 8,625,625	\$ 1,094,207	\$ 9,719,832	-5.27%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 4,073,890	\$ 4,425,725	\$ 4,285,968	\$ 4,541,202	\$ 90,351	\$ 4,631,553	4.65%
Supplies	304,307	350,786	305,074	364,893	6,875	371,768	5.98%
Maintenance	2,012,091	2,249,900	2,148,363	2,136,713	130,350	2,267,063	0.76%
Purchased Services	1,760,767	3,234,232	3,110,774	1,582,817	866,631	2,449,448	-24.26%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	\$ 8,151,055	\$ 10,260,643	\$ 9,850,179	\$ 8,625,625	\$ 1,094,207	\$ 9,719,832	-5.27%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Public Works Administration	5.00	5.00	5.00	5.00	1.00	6.00	20.00%
Traffic Engineering	3.00	3.00	3.00	3.00	-	3.00	0.00%
Facilities Maintenance	9.00	9.00	9.00	9.00	-	9.00	0.00%
Capital Projects	9.00	9.00	9.00	9.00	-	9.00	0.00%
Streets Maintenance	19.00	19.00	20.00	20.00	-	20.00	0.00%
Traffic Signs and Markings	4.00	4.00	4.00	4.00	-	4.00	0.00%
Landscape and Irrigation Maintenance	3.00	3.00	3.00	3.00	-	3.00	0.00%
Traffic Signals	5.00	5.00	6.00	6.00	-	6.00	0.00%
TOTAL	57.00	57.00	59.00	59.00	1.00	60.00	1.69%

Service Level Adjustments	One-Time	Recurring	Total
GIS Analyst/Asset Management Program	\$ 6,875	\$ 94,151	\$ 101,026
Public Works Process Mapping	50,000	-	50,000
Corrective Maintenance Building Funds	712,831	30,600	743,431
Delineation of Raised Median Noses	29,000	10,000	39,000
Curb replacement funds - Castlegate II & Summitt	100,000	-	100,000
ADA Facility Corrective Maintenance - Municipal Court/UCS	60,750	-	60,750
Public Works SLA Total	\$ 959,456	\$ 134,751	\$ 1,094,207

PUBLIC WORKS STRATEGIC PLAN

I. Mission Statement:

The Public Works Department will enhance the quality of life in College Station through effective and efficient management of infrastructure and excellence in customer service.

II. Top 5 Departmental Goals for FY19

1. *Goal: Maintain APWA accreditation*
 - a. *Strategic Initiative: Core Services and Infrastructure*
2. *Goal: Maintain an effective and efficient asset management program*
 - a. *Strategic Initiative: Core Services and Infrastructure*
3. *Goal: Provide effective and efficient management of capital improvement projects*
 - a. *Strategic Initiative: Core Services and Infrastructure*
4. *Goal: Provide and maintain an effective and efficient transportation system*
 - a. *Strategic Initiative: Improving Mobility*
5. *Goal: Provide excellent customer service*
 - a. *Strategic Initiative: Core Services and Infrastructure*

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Need for additional resources to meet impacts of deferred maintenance.
 - i. *Plan of Action:* Implement 2013 condition assessment response plan for select city facilities for both corrective and preventive maintenance needs.
- b. Issue: Reduce traffic and congestion.
 - i. *Plan of Action:* Continued implementation of the Intelligent Transportation System (ITS) Master Plan.
 - ii. *Plan of Action:* Hire new staff for the Traffic Control Center.
- c. Issue: Improve the drainage network to reduce localized flooding.
 - i. *Plan of Action:* Maintain a GIS layer of drainage infrastructure.
 - ii. *Plan of Action:* Identify drainage improvement projects as part of the Drainage Master Plan.
- d. Issue: Development and implementation of an asset management program.
 - i. *Plan of Action:* Incorporate a work management system into the new enterprise resource planning system.
- e. Issue: Need for additional resources to meet growth projections.
 - i. *Plan of Action:* Perform rate studies to identify cost of service.
- f. Issue: Demand for additional services.
 - i. *Plan of Action:* Implement process mapping to facilitate effective and efficient use of resources across the Department.
- g. Issue: Development and implementation of a traffic calming policy.
 - i. *Plan of Action:* Prepare a policy for Council consideration.

PUBLIC WORKS STRATEGIC PLAN

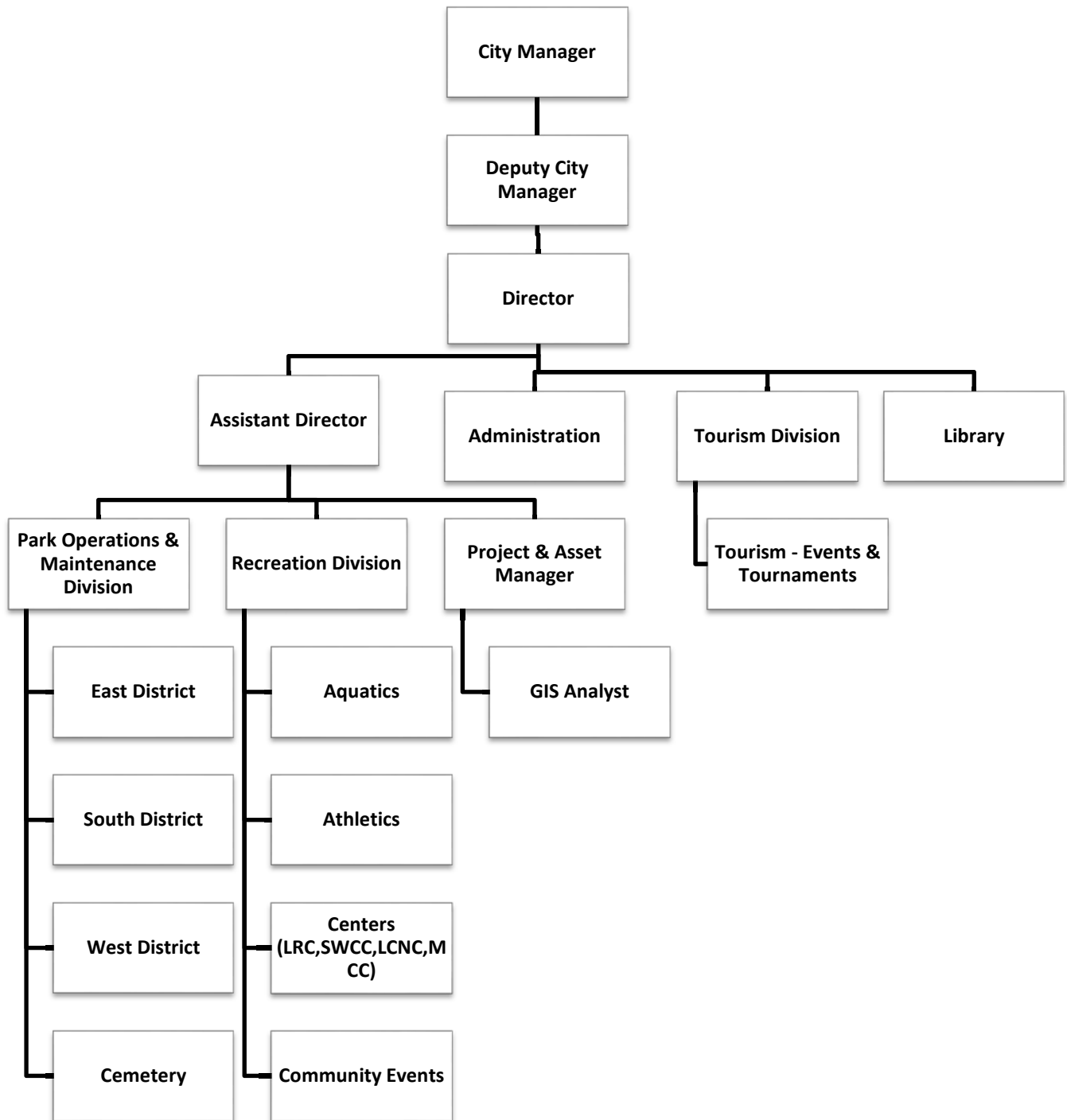
IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2017	2018 Estimate	2019 Goal
III-Core Services and Infrastructure	Streets Maintenance - Percent of preventative and corrective maintenance completed within budget.	99%	99%	99%
III-Core Services and Infrastructure	Drainage Maintenance- Percent of scheduled drainage improvement projects completed.	100%	100%	100%
III-Core Services and Infrastructure	Facilities Maintenance - Percent of scheduled corrective maintenance completed annually.	90%	100%	95%
III-Core Services and Infrastructure	Capital Projects - Number of capital projects managed annually.	74	75	71
VI-Improving Mobility	Traffic Operations - Percent of traffic signal cabinets/intersections inspected and tested monthly. *Effective FY16 inspections will be bi-monthly.	100%	100%	100%
III-Core Services and Infrastructure	Sanitation – Number of residential customers per route manager.	1,812	1,839	1,983
III-Core Services and Infrastructure	Fleet Services – Number of preventative maintenance work orders per day	4.90	4.91	4.91

PARKS AND RECREATION

CITY OF COLLEGE STATION



**City of College Station
Parks and Recreation
Department Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Administration	\$ 556,400	\$ 642,055	\$ 638,122	\$ 629,315	\$ 100,000	\$ 729,315	13.59%
Recreation	761,924	1,047,282	1,126,896	884,576	-	884,576	-15.54%
Special Facilities	1,851	5,927	5,616	5,927	6,000	11,927	101.23%
Parks Operations	4,417,633	4,551,409	4,451,770	4,514,416	119,589	4,634,005	1.81%
Cemetery*	383,127	394,491	408,784	439,940	-	439,940	11.52%
TOTAL	\$ 6,120,935	\$ 6,641,164	\$ 6,631,188	\$ 6,474,174	\$ 225,589	\$ 6,699,763	0.88%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 3,460,707	\$ 4,065,992	\$ 3,822,713	\$ 4,100,666	\$ 46,434	\$ 4,147,100	1.99%
Supplies	408,484	527,849	553,284	529,387	25,588	554,975	5.14%
Maintenance	808,843	899,873	918,885	927,629	2,567	930,196	3.37%
Purchased Services	1,458,399	1,775,433	2,145,265	1,625,322	12,000	1,637,322	-7.78%
Capital Outlay	954,548	376,191	195,215	309,472	139,000	448,472	19.21%
Indirect Costs	(970,047)	(1,004,174)	(1,004,174)	(1,018,302)	-	(1,018,302)	1.41%
TOTAL	\$ 6,120,935	\$ 6,641,164	\$ 6,631,188	\$ 6,474,174	\$ 225,589	\$ 6,699,763	0.88%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Administration	7.25	7.00	7.00	7.00	-	7.00	0.00%
Recreation	6.05	5.55	6.20	6.20	-	6.20	0.00%
Special Facilities	-	-	-	-	-	-	N/A
Parks Operations	43.70	44.50	45.50	45.50	1.00	46.50	2.20%
Cemetery	4.00	4.00	5.00	5.00	-	5.00	0.00%
TOTAL	61.00	61.05	63.70	63.70	1.00	64.70	1.57%

Service Level Adjustments	One-Time	Recurring	Total
Parks Operations Groundworker (50% GF)	\$ -	\$ 46,434	\$ 46,434
Cityworks Hardware	25,000	-	25,000
Severe Weather Detection System (80% GF)	94,000	6,000	100,000
Synthetic Field Paint Removal Machines (50% GF)	45,000	3,155	48,155
College Station History Book	6,000	-	6,000
Parks and Recreation SLA Total	\$ 170,000	\$ 55,589	\$ 225,589

**City of College Station
Recreation Programs
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Sports Programs	\$ 1,150,059	\$ 1,219,897	\$ 1,175,825	\$ 1,215,878	\$ -	\$ 1,215,878	-0.33%
Aquatics	972,214	914,578	851,609	723,441	-	723,441	-20.90%
Instruction	176,533	168,580	179,144	135,792	-	135,792	-19.45%
Southwood/Lincoln/Lick Creek/R.E. Meyer Centers	995,076	1,085,619	1,033,169	1,064,916	-	1,064,916	-1.91%
TOTAL	\$ 3,293,882	\$ 3,388,674	\$ 3,239,747	\$ 3,140,027	\$ -	\$ 3,140,027	-7.34%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 1,296,014	\$ 1,408,438	\$ 1,218,445	\$ 1,264,079	\$ -	\$ 1,264,079	-10.25%
Supplies	245,219	244,472	241,181	133,098	-	133,098	-45.56%
Maintenance	53,681	86,933	93,928	64,881	-	64,881	-25.37%
Purchased Services	422,304	469,290	526,027	494,373	-	494,373	5.34%
Capital Outlay	152,992	19,375	-	19,375	-	19,375	0.00%
Indirect Costs	970,786	1,004,174	1,004,174	1,018,302	-	1,018,302	1.41%
G&A Expense	152,886	155,992	155,992	145,919	-	145,919	-6.46%
TOTAL	\$ 3,293,882	\$ 3,388,674	\$ 3,239,747	\$ 3,140,027	\$ -	\$ 3,140,027	-7.34%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Sports Programs	1.90	1.90	2.00	2.00	-	2.00	5.26%
Aquatics	1.30	1.00	1.00	1.00	-	1.00	-23.08%
Concessions	-	-	-	-	-	-	N/A
Instruction	0.50	0.50	-	-	-	-	-100.00%
SW Center, Lincoln Ctr, Lick Creek	5.05	5.05	5.05	5.05	-	5.05	0.00%
Conference Center	-	-	-	-	-	-	N/A
Temp/Seasonal	37.25	37.25	38.00	38.00	-	38.00	2.01%
TOTAL	46.00	45.70	46.05	46.05	-	46.05	0.00%

**CITY OF COLLEGE STATION
FY19 PROPOSED BUDGET - RECREATION PROGRAMS**

PROGRAM	REVENUE	DIRECT COST	INDIRECT COST	FIELD COST	G&A	TOTAL COST	% OF REV RECOVERY	SUBSIDY
Adult Softball	\$ 90,000	\$ 123,399	\$ 47,777	\$ 42,000	\$ 8,638	\$ 221,814	40.6%	\$ (131,814)
Adult Volleyball	15,000	36,757	7,646	-	2,318	46,721	32.1%	(31,721)
Youth Basketball	55,000	69,635	7,646	-	4,874	82,155	66.9%	(27,155)
Youth Football	20,000	34,893	20,241	10,500	2,443	68,077	29.4%	(48,077)
Youth Volleyball	12,000	26,544	7,646	-	1,858	36,048	33.3%	(24,048)
Adult Kickball	15,000	27,571	18,142	12,600	1,930	60,243	24.9%	(45,243)
Challenger Sports	1,000	15,103	7,646	700	1,057	24,506	4.1%	(23,506)
Tennis	17,000	28,314	7,646	-	1,982	37,942	44.8%	(20,942)
No-Fee Programs	-	17,507	356,021	247,800	1,225	622,553	0.0%	(622,553)
Ultimate Frisbee	1,000	7,638	7,646	-	535	15,819	6.3%	(14,819)
TOTAL SPORTS	\$ 226,000	\$ 387,361	\$ 488,057	\$ 313,600	\$ 26,860	\$ 1,215,878	18.6%	\$ (989,878)
Xtra Ed	\$ 80,000	\$ 92,764	\$ 36,535	\$ -	\$ 6,493	\$ 135,792	58.9%	\$ (55,792)
TOTAL INSTRUCT	\$ 80,000	\$ 92,764	\$ 36,535	\$ -	\$ 6,493	\$ 135,792	58.9%	\$ (55,792)
SW Pool	\$ 54,700	\$ 134,949	\$ 18,974	\$ -	\$ 9,446	\$ 163,369	33.5%	\$ (108,669)
Thomas Pool	-	-	16,142	-	7,089	23,231	0.0%	(23,231)
Adamson Lagoon	261,000	282,981	28,885	-	20,940	332,806	78.4%	(71,806)
Splash Pads	-	-	1,416	-	-	1,416	0.0%	(1,416)
Swim Lessons	85,000	72,544	21,805	-	5,410	99,759	85.2%	(14,759)
Water Fitness	1,000	14,573	9,062	-	1,020	24,655	4.1%	(23,655)
Swim Team	24,000	61,973	11,894	-	4,338	78,205	30.7%	(54,205)
TOTAL AQUATICS	\$ 425,700	\$ 567,020	\$ 108,178	\$ -	\$ 48,243	\$ 723,441	58.8%	\$ (297,741)
SW Center-Senior	\$ 17,000	\$ 103,810	\$ 17,218	\$ -	\$ 6,583	\$ 127,611	13.3%	\$ (110,611)
Lincoln Center	88,000	571,254	45,537	-	39,988	656,779	13.4%	(568,779)
Lick Creek	10,000	110,327	3,059	-	7,723	121,109	8.3%	(111,109)
SW Center-Comm	25,650	111,390	3,059	-	7,797	122,246	21.0%	(96,596)
RE Meyer's Center	-	31,880	3,059	-	2,232	37,171	0.0%	(37,171)
TOTAL CENTERS	\$ 140,650	\$ 928,661	\$ 71,932	\$ -	\$ 64,323	\$ 1,064,916	13.2%	\$ (924,266)
TOTAL	\$ 872,350	\$ 1,975,806	\$ 704,702	\$ 313,600	\$ 145,919	\$ 3,140,027	27.8%	\$ (2,267,677)

PARKS AND RECREATION STRATEGIC PLAN

I. Mission Statement

“To provide a diversity of facilities and leisure services which are geographically and demographically accessible to our citizens.”

II. Top Departmental Goals for FY19

1. Goal: Provide facilities and programs as per the 2011-2020 Parks and Recreation Master Plan.
Strategic Initiative: Providing Core Services and Infrastructure & Neighborhood Integrity
2. Goal: Provide and maintain quality parks, facilities and urban landscaping.
Strategic Initiative: Providing Core Services and Infrastructure & Neighborhood Integrity
3. Goal: Provide City cemetery spaces, grounds maintenance, and customer service.
Strategic Initiative: Providing Core Services and Infrastructure & Neighborhood Integrity
4. Goal: Provide helpful, friendly, customer-oriented library services to Brazos County residents.
Strategic Initiative: Providing Core Services and Infrastructure & Neighborhood Integrity
5. Goal: Identify and analyze the costs (direct/indirect) and revenues associated with all recreation facilities and programs.
Strategic Initiative: Providing Core Services and Infrastructure & Neighborhood Integrity
6. Goal: Promote, solicit, and conduct tourism events to bring visitors to College Station.
Strategic Initiative: Providing Core Services and Infrastructure & Neighborhood Integrity
7. Goal: Expand marketing to inform the public of the benefits of Parks and Recreation, emphasizing the Economic Impact of Parks, Health and Wellness benefits, and Quality of Life aspects.
Strategic Initiative: Providing Core Services and Infrastructure & Neighborhood Integrity

III. Key Departmental Issues & Needs and Potential Responses

1. Issue: Maintain 7 acres of Parkland per 1,000 citizens (not including regional parks)
 - a. Purchase additional Community Parkland
 - b. Work with developers on future cooperative ventures
2. Issue: Provide high quality services to citizens and guests.
 - a. Begin update of Parks and Recreation Master Plan
 - b. Conduct citizen satisfaction surveys
 - c. Maintain 90% or higher park maintenance score on Park Facility Inspections
3. Issue: Provide City cemetery spaces, grounds maintenance, and customer service.
 - a. Provide cemetery spaces (regular, infant, niche)
 - b. Courteous and efficient sales process
4. Issue: Provide helpful, friendly, customer-oriented library services to Brazos County residents.

PARKS AND RECREATION STRATEGIC PLAN

- a. Conduct program and facility surveys on Library Services.
- b. Conduct/facilitate Library Services Audit
- 5. Issue: Identify and analyze the costs (direct/indirect) and revenues associated with all recreation facilities and programs.
 - a. Adjust program fee structure, as needed, to help programs meet Council percent recovery policy in each Recreation Fund area.
- 6. Issue: Promote, solicit, and conduct tourism events to bring visitors to College Station.
 - a. Focus emphasis on Sports Tourism and hosting of a variety of tournaments and expanding special event offerings.
 - b. Construct and expand athletic facilities (Veteran’s Park and Southeast Community Park)
 - c. Strengthen relationships and facilitation of local leagues, user groups, sports organizations and outside organizations.
- 7. Issue: Expand marketing to inform the public of the benefits of Parks and Recreation, emphasizing the Economic Impact of Parks, Health and Wellness benefits, and Quality of Life aspects.
 - a. Update the Parks and Recreation website, in conjunction with the City of College Station website
 - b. Produce three comprehensive Activity Guides per year
 - c. Coordinate all marketing materials with Public Communications
 - d. Produce monthly newsletters and information emails
 - e. Utilize Rectrac data and survey responses to target marketing opportunities

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	FY17 Actual	FY18 Est.	FY19 Goals
III-Core Services and Infrastructure	# of parks	57	58	58
III-Core Services and Infrastructure	# acres of park land	1,374	1,485	1,485
III-Core Services and Infrastructure	# acres of park land per 1,000 population	12.5	12.9	12.6
III-Core Services and Infrastructure	Residents per Park	1,896	1,949	2,067
II-Financial Sustainability	Total Budget (including Library)	\$10,424,733	\$10,197,213	\$10,427,814
II-Financial Sustainability	Total Revenues	\$1,090,256	\$1,104,750	\$1,200,000

PARKS AND RECREATION STRATEGIC PLAN

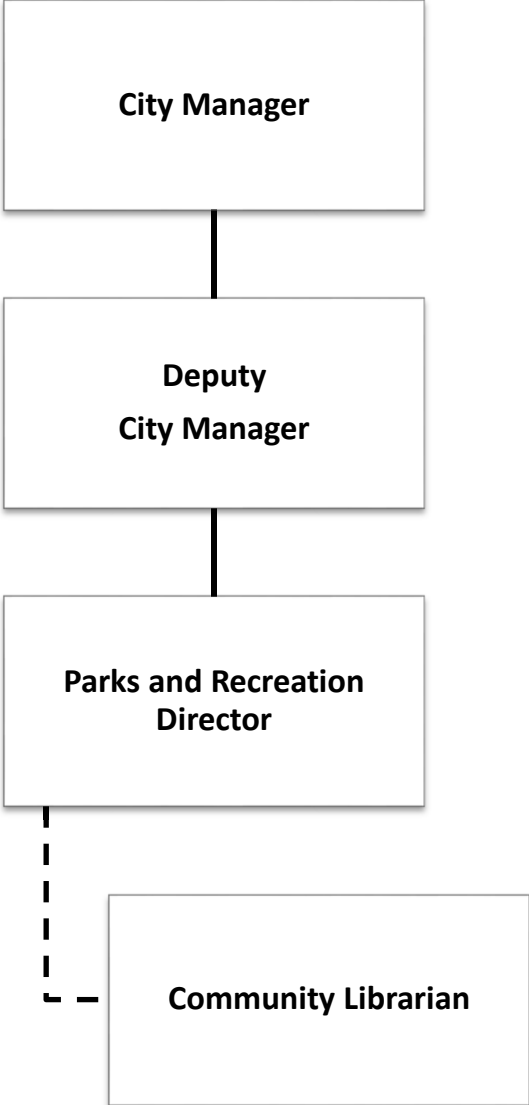
City Council Goal	Measure	FY17 Actual	FY18 Est.	FY19 Goals
II-Financial Sustainability	% Recovery of Expenditures through Revenues	9.9%	10.8%	11.5%
II-Financial Sustainability	Per Capita costs for services	\$90.20	\$79.06	\$78.33
III-Core Services and Infrastructure	Library Visits	209,446	200,000	205,000
III-Core Services and Infrastructure	Library Circulation	497,257	450,000	465,000
III-Core Services and Infrastructure	Cemetery spaces sold	185	200	200
III-Core Services and Infrastructure	Columbarium Niches sold	45	50	50
III-Core Services and Infrastructure	Cemetery total burials	145	150	150
III-Core Services and Infrastructure	Sports Programs participants	15,170	18,000	18,000
III-Core Services and Infrastructure	Instruction programs participants	1,500	1,500	2,000
III-Core Services and Infrastructure	Aquatics program participants	102,635	110,000	120,000
III-Core Services and Infrastructure	Recreation Centers participants	41,500	42,000	47,500
III-Core Services and Infrastructure	Special Events held	78	80	85
III-Core Services and Infrastructure	Special Events participants	121,490	125,000	135,000
III-Core Services and Infrastructure	Athletic Tournaments/Events held	56	60	65
III-Core Services and Infrastructure	Athletic Tournaments/Events participants	129,625	150,000	155,000



CITY OF COLLEGE STATION
Home of Texas A&M University®

COLLEGE STATION LIBRARY

CITY OF COLLEGE STATION



**City of College Station
Library
Department Summary**

EXPENDITURE BY DIVISION

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Library	\$ 1,183,185	\$ 1,207,772	\$ 1,207,772	\$ 1,191,579	\$ -	\$ 1,191,579	-1.34%
TOTAL	\$ 1,183,185	\$ 1,207,772	\$ 1,207,772	\$ 1,191,579	\$ -	\$ 1,191,579	-1.34%

EXPENDITURE BY CLASSIFICATION

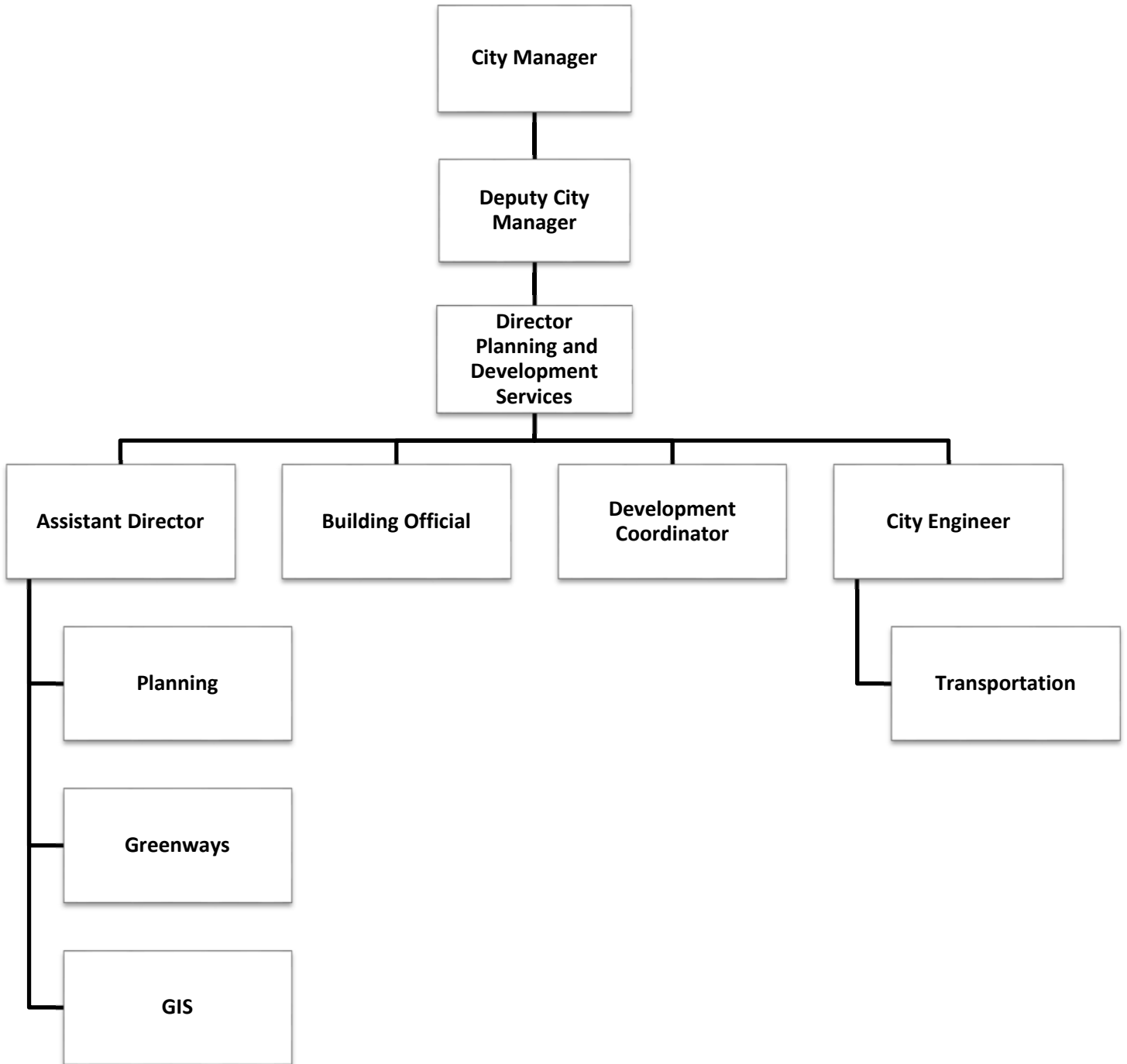
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Supplies	751	849	849	1,028	-	1,028	21.08%
Maintenance	1,785	2,215	2,215	2,248	-	2,248	1.49%
Purchased Services	1,088,232	1,119,399	1,111,603	1,117,190	-	1,117,190	-0.20%
Capital Outlay	92,417	85,309	93,105	71,113	-	71,113	-16.64%
TOTAL	\$ 1,183,185	\$ 1,207,772	\$ 1,207,772	\$ 1,191,579	\$ -	\$ 1,191,579	-1.34%

PERSONNEL

	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Library	-	-	-	-	-	-	N/A
TOTAL	-	-	-	-	-	-	N/A

PLANNING & DEVELOPMENT SERVICES

CITY OF COLLEGE STATION



**City of College Station
Planning and Development Services
Department Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Administration	\$ 357,765	\$ 354,369	\$ 391,087	\$ 386,936	\$ -	\$ 386,936	9.19%
Civil Engineering	1,142,877	1,348,115	1,147,574	1,369,021	-	1,369,021	1.55%
Building	691,687	708,147	660,073	719,400	-	719,400	1.59%
Development Coordination	611,022	650,380	638,164	690,138	-	690,138	6.11%
Planning	600,135	919,156	767,312	828,049	200,000	1,028,049	11.85%
Transportation	132,093	117,754	121,044	122,347	-	122,347	3.90%
Greenways	147,824	138,121	141,292	142,988	-	142,988	3.52%
Geographic Info. Services	57,860	82,642	72,398	84,969	-	84,969	2.82%
TOTAL	\$ 3,741,263	\$ 4,318,684	\$ 3,938,944	\$ 4,343,848	\$ 200,000	\$ 4,543,848	5.21%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 3,177,446	\$ 3,646,996	\$ 3,390,268	\$ 3,781,800	\$ -	\$ 3,781,800	3.70%
Supplies	89,967	88,491	72,379	72,994	-	72,994	-17.51%
Maintenance	55,646	67,381	62,907	66,301	-	66,301	-1.60%
Purchased Services	418,204	515,816	413,390	422,753	200,000	622,753	20.73%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	\$ 3,741,263	\$ 4,318,684	\$ 3,938,944	\$ 4,343,848	\$ 200,000	\$ 4,543,848	5.21%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Administration	2.00	2.00	2.00	2.00	-	2.00	0.00%
Civil Engineering	10.00	12.00	13.00	13.00	-	13.00	0.00%
Building	8.00	9.00	9.00	9.00	-	9.00	0.00%
Development Coordination	9.00	9.00	9.00	9.00	-	9.00	0.00%
Planning	8.00	8.00	9.00	9.00	-	9.00	0.00%
Transportation	1.00	1.00	1.00	1.00	-	1.00	0.00%
Greenways	1.00	1.00	1.00	1.00	-	1.00	0.00%
Geographic Info. Services	1.50	1.50	1.50	1.50	-	1.50	0.00%
TOTAL	40.50	43.50	45.50	45.50	-	45.50	0.00%

Service Level Adjustments	One-Time	Recurring	Total
10 Year Update of the Comprehensive Plan	\$ 150,000	\$ -	\$ 150,000
Neighborhood Plan Implementation	50,000	-	50,000
Planning and Development Services SLA Total	\$ 200,000	\$ -	\$ 200,000

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

- I. Mission Statement:** Helping keep College Station a safe and prosperous community with a special emphasis on creating places of lasting value that enrich people’s lives.

Department Strategy

We will achieve our mission through:

- Sound management
- Professional planning
- Thorough and responsive project review and construction inspections
- Providing assistance in special places (neighborhoods, districts, corridors, etc.) to aid in maintaining their strength, vitality, and integrity

II. Top Five Departmental Goals for FY19

1. *Goal:* Effectively onboard new employees, encourage certifications and professional licenses, and actively pursue employee retention
 - a. *Strategic Initiatives:* Good Governance, Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, and Improving Mobility
2. *Goal:* Complete the Existing Conditions Report in preparation of the 10-Year update of the City’s Comprehensive Plan
 - a. *Strategic Initiatives:* Good Governance, Financially Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, Diverse Growing Economy, and Improving Mobility
3. *Goal:* Initiate process of updating City’s Comprehensive Plan (10-Year Update)
 - a. *Strategic Initiatives:* Good Governance, Financially Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, Diverse Growing Economy, and Improving Mobility
4. *Goal:* Continue to provide timely, quality reviews and inspections of the built environment
 - a. *Strategic Initiatives:* Good Governance, Financially Sustainable City, Core Services and Infrastructure, Neighborhood Integrity, Diverse Growing Economy, and Improving Mobility
5. *Goal:* Continue implementation of small area /neighborhood plans and master plans
 - a. *Strategic Initiatives:* Diverse Growing Economy and Neighborhood Integrity

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Effectively onboard new employees and retain existing staff
 - i. *Plan of Action:* Continue to fund travel & training budget. Hold regular “learning lunches”. Set certification and continuing education goals for employees as part of annual review.

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

- b. Issue: Continue quality and timely reviews of development projects
 - i. *Plan of Action:* Continue to track development review performance measures and regularly report findings to CMO.

- c. Issue: Continue implementation of small area / neighborhood plans and master plans
 - i. *Plan of Action:* Submit SLA to fund continued implementation of plans

- d. Issue: Initiate process of 10-year Comprehensive Plan update
 - i. *Plan of Action:* Submit SLA to retain consultants, form a joint City Council-P&Z Comprehensive Plan Subcommittee, and select consultants to assist with public engagement process

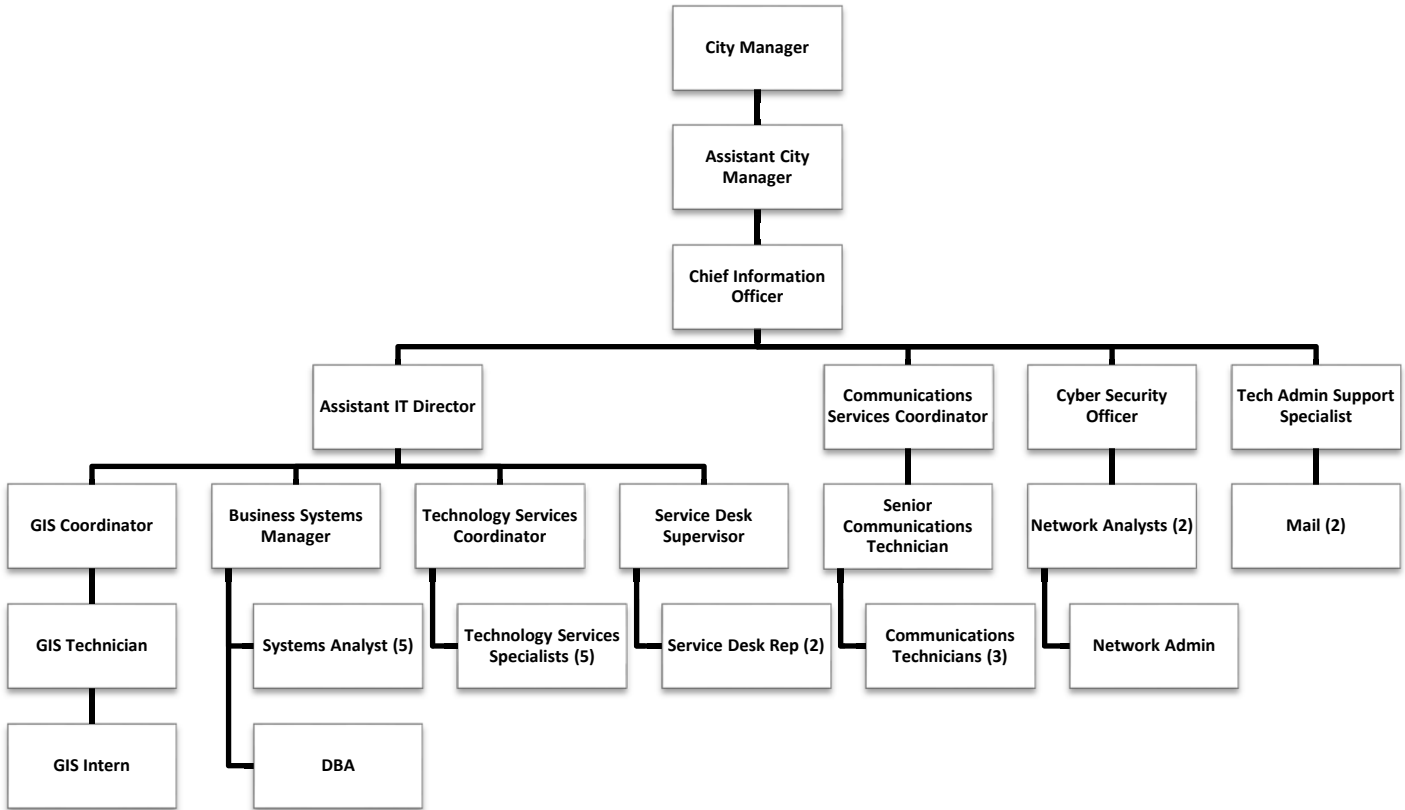
IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2017	2018 Estimate	2019 Goal
IV-Neighborhood Integrity	Number of neighborhood, and master plans being implemented	6	6	5
III-Core Services and Infrastructure	Number of building permits issued	1,833	2,100	1,600
III-Core Services and Infrastructure	Number of inspections performed by Building Inspectors	19,369	21,000	14,000
III-Core Services and Infrastructure	Number of development projects submitted (Planning)	261	400	300
II-Financial Sustainability	Projected Department annual expenditures at or below annual budget	Yes	Yes	Yes
III-Core Services and Infrastructure	Value of building construction permits issued	\$512,393,617	\$425,000,000	\$320,000,000
III-Core Services and Infrastructure	Value of projects reviewed by Engineering	\$32,598,024	\$25,000,000	\$20,000,000
III-Core Services and Infrastructure	Value of projects inspected by Engineering Inspectors	\$41,760,265	\$60,000,000	\$50,000,000

INFORMATION TECHNOLOGY

CITY OF COLLEGE STATION



City of College Station Information Technology Department Summary

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Information Technology Administration	\$ 493,897	\$ 495,838	\$ 483,878	\$ 697,795	\$ 117,535	\$ 815,330	64.43%
E-Government	81,571	90,856	57,964	8,590	-	8,590	-90.55%
Geographic Information Services	211,604	231,537	207,347	232,198	-	232,198	0.29%
Mail	92,714	95,913	82,479	91,822	-	91,822	-4.27%
Technology Services	727,674	916,036	738,397	870,017	-	870,017	-5.02%
Business Services	1,763,915	2,164,773	2,316,403	2,201,102	228,000	2,429,102	10.36%
Network Services	399,134	473,241	473,985	422,147	182,000	604,147	43.11%
Communication Services	830,046	943,978	954,804	819,371	-	819,371	-13.20%
TOTAL	\$ 4,600,556	\$ 5,412,172	\$ 5,315,257	\$ 5,343,042	\$ 527,535	\$ 5,870,577	8.47%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 2,453,802	\$ 2,601,513	\$ 2,468,572	\$ 2,701,117	\$ 113,535	\$ 2,814,652	8.19%
Supplies	311,785	577,634	506,402	453,277	52,000	505,277	-12.53%
Maintenance	1,202,093	1,548,011	1,609,478	1,583,271	168,000	1,751,271	13.13%
Purchased Services	632,876	665,014	730,805	605,377	194,000	799,377	20.20%
Capital Outlay	-	20,000	-	-	-	-	-100.00%
TOTAL	\$ 4,600,556	\$ 5,412,172	\$ 5,315,257	\$ 5,343,042	\$ 527,535	\$ 5,870,577	8.47%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Information Technology Administration	3.00	3.00	3.00	4.00	1.00	5.00	66.67%
E-Government	1.00	1.00	1.00	-	-	-	-100.00%
Geographic Information Services	2.25	2.25	2.25	2.25	-	2.25	0.00%
Mail	1.25	1.25	1.25	1.25	-	1.25	0.00%
Technology Services	9.00	9.00	9.00	8.00	-	8.00	-11.11%
Business Services	7.00	7.00	7.00	7.00	-	7.00	0.00%
Network Services	3.00	3.00	3.00	3.00	-	3.00	0.00%
Communication Services	5.00	5.00	5.00	5.00	-	5.00	0.00%
TOTAL	31.50	31.50	31.50	30.50	1.00	31.50	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Digital Strategy & Policy Development	\$ 55,000	\$ 15,000	\$ 70,000
IT Project Manager	2,000	115,535	117,535
Redundant Internet Connection	56,000	26,000	82,000
Office 365 Migration	60,000	168,000	228,000
Quarterly PCI Security Scans	-	30,000	30,000
Information Technology SLA Total	\$ 173,000	\$ 354,535	\$ 527,535

INFORMATION TECHNOLOGY DEPARTMENT STRATEGIC PLAN

I. Mission Statement

The City of College Station's Information Technology department's mission is to provide effective and innovative technology solutions that support the City of College Station's mission and services. We strive to deliver lasting results through service management, collaboration, data analytics, innovation, and technology enablement.

II. Top Departmental Goals FY19

1. *Goal:* Assessment of IT Infrastructure, DR Strategy and Cyber Security Readiness
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Financially Sustainable City
 - c. *Strategic Initiative:* Core Infrastructure and Services
2. *Goal:* Digital Strategy, IT Policy and Open Data.
 - a. *Strategic Initiative:* Financially Sustainable City
 - b. *Strategic Initiative:* Core Infrastructure and Services
3. *Goal:* Establish a Citywide Cyber Security Program with Compliance and Monitoring
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Core Infrastructure and Services
4. *Goal:* Establish a quarterly PCI compliance audit and remediation effort
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Core Infrastructure and Services
5. *Goal:* Redundant Internet Connection
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Core Infrastructure and Services
6. *Goal:* Office 365 Procurement and Implementation
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Core Infrastructure and Services

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Information Technology Department is not a strategic partner for departments at the City
 - i. *Plan of Action:* Partner and launch a formal IT Governance Process with CMO and Department Directors, improve communication between IT, Fiscal Services and Legal on technology initiatives
- b. Issue: No formal policy on data classification and required compliance needs.
 - i. *Plan of Action:* Develop a comprehensive Cyber Security roadmap with privacy and compliance by the end of FY 2019.
- c. Issue: Lack of a documented IT Infrastructure Architecture
 - i. *Plan of Action:* Develop a comprehensive plan for Infrastructure, DR and Cloud readiness by the end of FY 2019.

INFORMATION TECHNOLOGY DEPARTMENT STRATEGIC PLAN

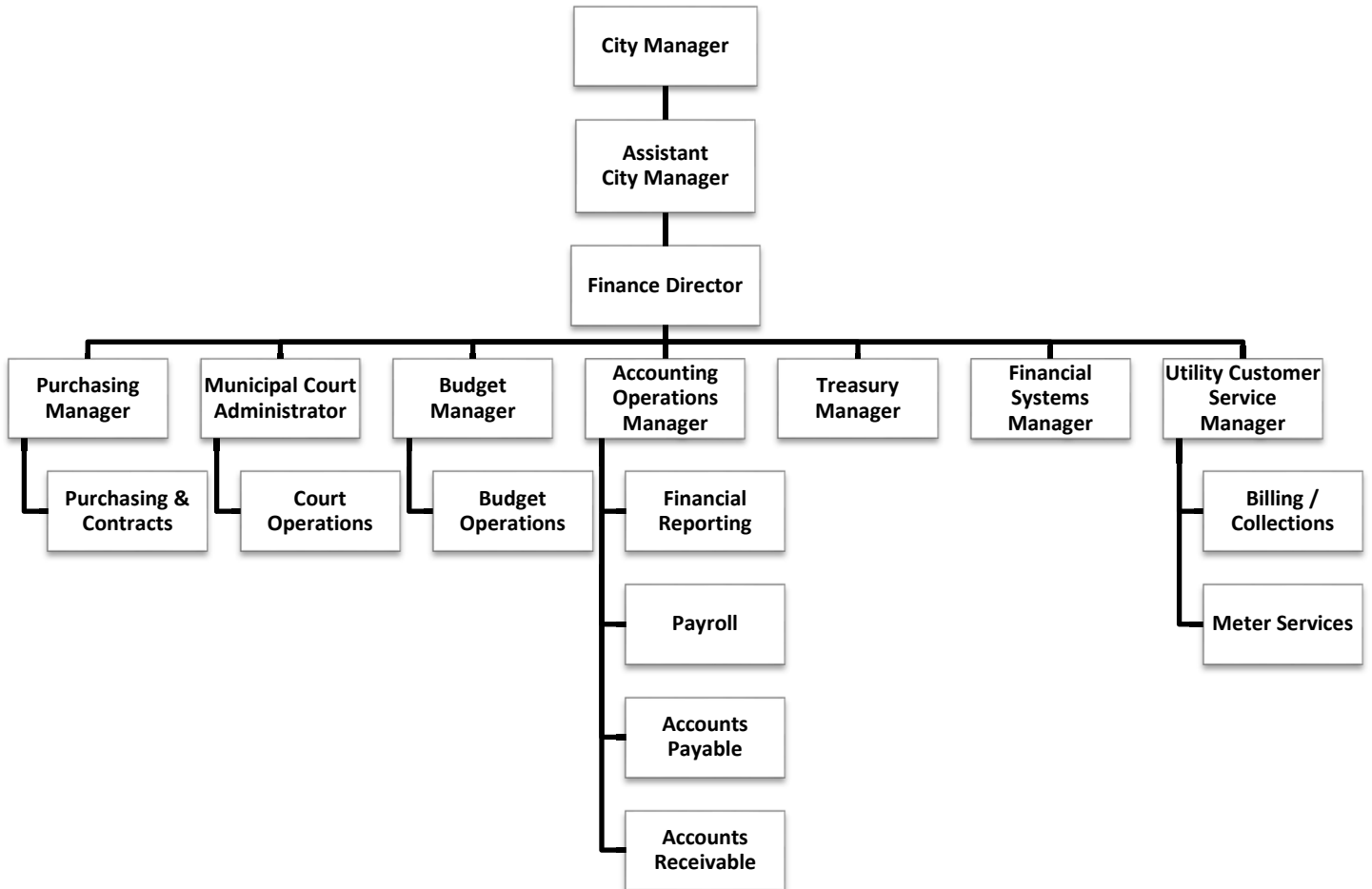
- d. Issue: The City Website was last updated in 2009. Newer technologies and functionality to provide better capability for staff and citizens exist.
 - i. *Plan of Action:* Complete the Website Upgrade project.
- e. Issue: Video Surveillance
 - i. *Plan of Action:* Complete implementation of Video Surveillance Project by end of FY 20
- f. Issue: A comprehensive digital strategy does not exist for the City
 - i. *Plan of Action:* Develop comprehensive digital strategy for the City in collaboration with the departments, vendor partners and research organization such as Gartner.

IV. Key Performance Indicators (KPIs)

City Council Goal	Measure	2017 Actuals	2018 Est.	2019 Goal
III-Core Services & Infrastructure	Critical System Up-time at or above 99.9% (excel planned downtime)	99.9%	99.95%	99.9%
I-Good Governance	Meet all approved goals set for the fiscal year	N/A	N/A	100%
I-Good Governance	Resolve Incidents and Service Requests within Service Level Agreements	N/A	85%	90%
I-Good Governance	Tech Plan annually aligned with Council Strategic Plan	100%	100%	100%

FISCAL SERVICES

CITY OF COLLEGE STATION



**City of College Station
Fiscal Services
Department Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Fiscal Administration	\$ 366,197	\$ 419,759	\$ 411,185	\$ 429,698	\$ 52,000	\$ 481,698	14.76%
Accounting / Treasury Operations	1,014,610	1,163,201	1,186,896	1,300,491	-	1,300,491	11.80%
Purchasing	439,711	417,364	435,966	438,476	29,700	468,176	12.17%
Budget	625,311	558,311	460,237	523,231	-	523,231	-6.28%
Municipal Court	1,182,253	1,282,492	1,254,391	1,281,408	-	1,281,408	-0.08%
Judiciary	209,556	215,758	223,088	226,138	-	226,138	4.81%
TOTAL	\$ 3,837,639	\$ 4,056,885	\$ 3,971,763	\$ 4,199,442	\$ 81,700	\$ 4,281,142	5.53%

EXPENDITURES BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 3,253,796	\$ 3,511,992	\$ 3,442,833	\$ 3,658,012	\$ -	\$ 3,658,012	4.16%
Supplies	38,096	39,183	52,510	39,287	-	39,287	0.27%
Maintenance	6,663	6,804	6,354	6,614	-	6,614	-2.79%
Purchased Services	510,479	498,906	470,066	495,529	52,000	547,529	9.75%
Capital Outlay	28,605	-	-	-	29,700	29,700	N/A
TOTAL	\$ 3,837,639	\$ 4,056,885	\$ 3,971,763	\$ 4,199,442	\$ 81,700	\$ 4,281,142	5.53%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Fiscal Administration	3.50	3.00	3.00	3.00	-	3.00	0.00%
Accounting / Treasury Operations	8.00	12.00	14.00	14.00	-	14.00	0.00%
Purchasing	5.00	5.00	5.00	5.00	-	5.00	0.00%
Budget	10.00	6.00	5.00	5.00	-	5.00	0.00%
Municipal Court	17.50	17.50	17.50	17.50	-	17.50	0.00%
Judiciary	1.50	1.50	1.50	1.50	-	1.50	0.00%
TOTAL	45.50	45.00	46.00	46.00	-	46.00	0.00%

Service Level Adjustments	One-Time	Recurring	Total
Fiscal Administration - Finance Support Assistant	\$ 52,000	\$ -	\$ 52,000
Purchasing - Online Bidding System	14,700	15,000	29,700
Fiscal Services SLA Total	\$ 66,700	\$ 15,000	\$ 81,700

FISCAL SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

The Fiscal Services Department provides effective and efficient financial management services to internal and external customers. We promote and support fiscal responsibility through education and training, asset protection, accurate record keeping and reporting, quality purchasing practices and sound cash management through short and long range budget, financial and strategic planning.

II. Top 5 Departmental Goals for FY19

1. *Goal:* Finance will set a standard of excellence by providing timely and accurate financial information to our internal departments, citizens and business community.
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure
2. *Goal:* Municipal Court will ensure compliance with all federal and state laws and local ordinances while providing efficient, uniform and fair administration of Court business.
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure
3. *Goal:* Utility Customer Service will provide timely services including connecting water and electric meters, capturing utility consumption and providing accurate billing and efficient collection services for electric, water, sewer, sanitation and drainage and roadway maintenance fees.
 - a. *Strategic Initiative:* Good Governance, Financially Sustainable City, Core Services and Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Staffing Utilization Risks – Accounting Operations/Treasury/Financial Reporting/Budget/Purchasing
Plan of Action:
Review the professional development and training plan for all employees to help retain the significant number of new personnel in the department. Develop a succession plan for key positions in the department to ensure all required service levels can be met on an consistent basis basis.
- b. Issue: Municipal Court Payment Options and Reporting
Plan of Action:
Municipal Court is preparing for a software change to replace the current credit card processing software. This will provide online inquiry and credit card processing in a more seamless manner. This change will improve customer service by allowing defendants to make full or partial payments via the online payment portal. There are also software interfaces that are anticipated that will make reporting easier.
- c. Issue: Utility Customer Service – Meeting service demands as the number of utility accounts continues to increase.

FISCAL SERVICES DEPARTMENT STRATEGIC PLAN

Plan of Action:

Implement the utility billing module of the ERP system and participate in the review, selection and implementation of a modernized, efficient work order system.

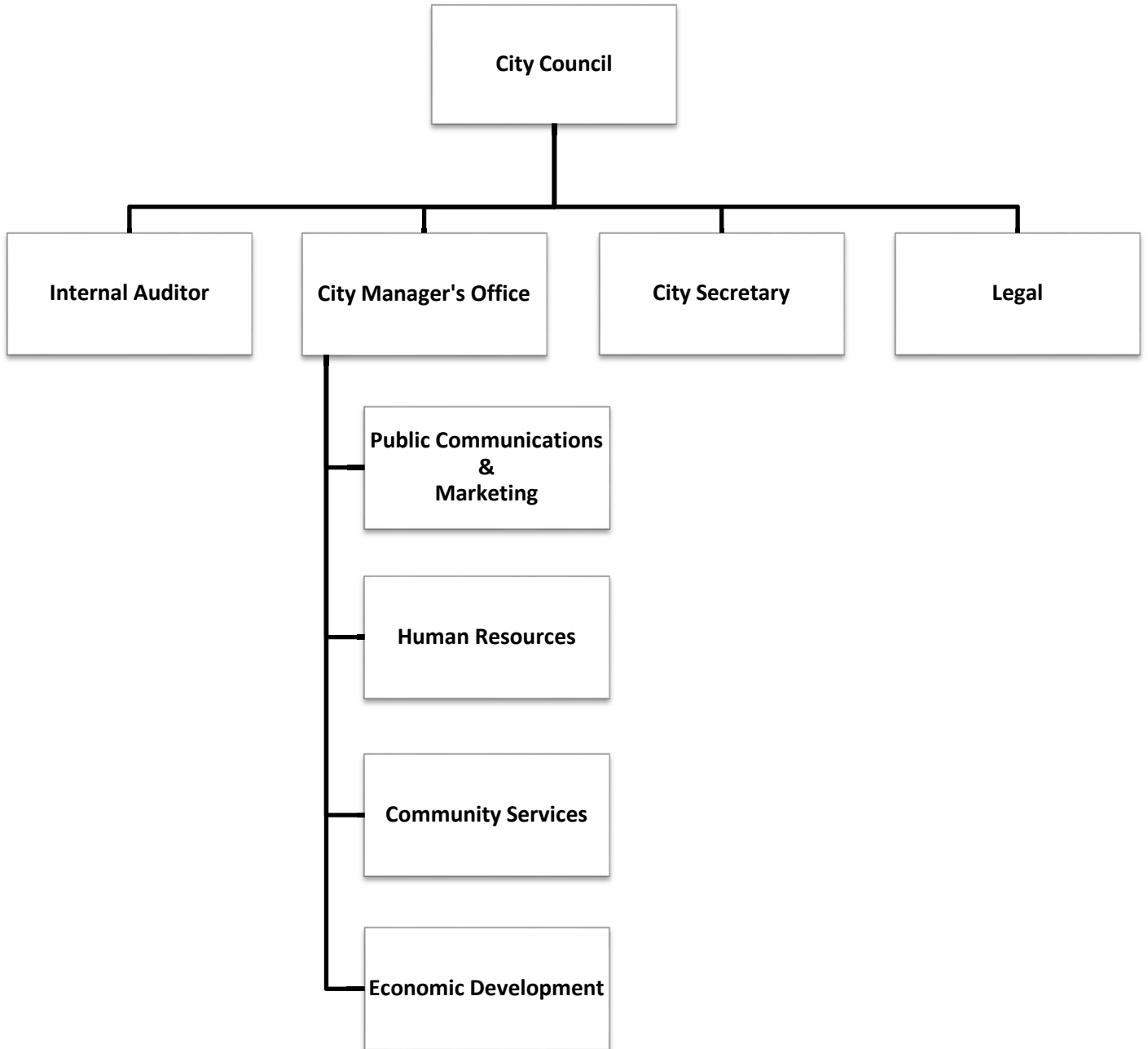
IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2017 Actuals	2018 Estimate	2019 Goal
I-Good Governance	Number of Municipal Court cases disposed by payment, deferred disposition or judicial hearing	28,559	25,140 est	22,123 est
I-Good Governance	Municipal Court case disposition rate.	123%	122%	121%
II-Financial Sustainability	Receipt of Certificate of Excellence in Financial Reporting, Budget Presentation and Public Procurement.	Received all 3 (old method)	Not Applied for yet in FY 18	Receive 3 of 5 eligible stars
II-Financial Sustainability	Percent of City's total expenditures handled through Fiscal Services with quotes, bids or proposals obtained whenever feasible.	35.00%	32.00%	35.00%
II-Financial Sustainability	Yield to Maturity on Investment Portfolio equal or greater than US Treasury Bill / Note.	COCS = 1.431% Tbill = 1.05%	COCS = 1.918% Tbill = 1.727% (March 2018)	COCS Greater than US Treasury Bill / Note Rate
III-Core Services and Infrastructure	Utility Customer Service – Percent of Utility payments processed by electronic means (EFT, automated check, website)	70.24%	70%	71%

GENERAL GOVERNMENT

CITY OF COLLEGE STATION



**City of College Station
General Government
Department Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Mayor & Council	\$ 54,914	\$ 45,891	\$ 49,699	\$ 44,399	\$ 26,250	\$ 70,649	53.95%
City Secretary's Office	498,241	536,565	476,115	529,069	-	529,069	-1.40%
Internal Auditor	222,220	230,884	238,372	236,809	-	236,809	2.57%
City Manager's Office	1,286,743	1,435,384	1,357,176	1,439,996	-	1,439,996	0.32%
Economic Development	400,921	450,869	416,016	465,017	-	465,017	3.14%
Legal	1,148,269	1,222,674	1,238,907	1,269,640	75,743	1,345,383	10.04%
Public Comm/Neighborhood Svcs	823,281	1,028,074	913,891	959,225	11,000	970,225	-5.63%
Community Services	646,992	764,143	774,512	797,063	150,000	947,063	23.94%
Human Resources	930,745	1,068,464	1,044,755	1,042,519	53,210	1,095,729	2.55%
TOTAL	\$ 6,012,325	\$ 6,782,948	\$ 6,509,443	\$ 6,783,737	\$ 316,203	\$ 7,099,940	4.67%

EXPENDITURES BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 5,165,842	\$ 5,681,501	\$ 5,539,000	\$ 5,818,017	\$ 98,633	\$ 5,916,650	4.14%
Supplies	157,973	170,801	150,544	161,396	14,350	175,746	2.90%
Maintenance	13,384	15,483	12,032	11,963	-	11,963	-22.73%
Purchased Services	628,649	913,847	802,061	792,361	203,220	995,581	8.94%
Capital Outlay	46,477	1,316	5,806	-	-	-	-100.00%
TOTAL	\$ 6,012,325	\$ 6,782,948	\$ 6,509,443	\$ 6,783,737	\$ 316,203	\$ 7,099,940	4.67%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Mayor & Council	-	-	-	-	-	-	N/A
City Secretary's Office	5.50	5.50	5.50	5.50	-	5.50	0.00%
Internal Auditor	2.00	2.00	2.00	2.00	-	2.00	0.00%
City Manager's Office	5.00	7.00	7.00	7.00	-	7.00	0.00%
Economic Development	2.00	2.00	2.00	2.00	-	2.00	0.00%
Legal	9.00	10.00	10.00	10.00	1.00	11.00	10.00%
Public Communications	7.00	7.00	8.00	8.00	-	8.00	0.00%
Community Services	8.00	8.00	8.50	8.50	-	8.50	0.00%
Human Resources	8.00	8.00	9.00	9.00	-	9.00	0.00%
TOTAL	46.50	49.50	52.00	52.00	1.00	53.00	1.92%

Service Level Adjustments	One-Time	Recurring	Total
Mayor/CC- Supplies, Computer Hdw, Goodwill, Sponsorships, Travel	\$ 4,000	\$ 22,250	\$ 26,250
Legal - Legal Assistant I	10,000	57,986	67,986
Legal - Summer Law Clerk	7,757	-	7,757
Public Communications - Citizen Satisfaction Survey	11,000	-	11,000
Comm Svcs - Northgate Study and Implementation Plan**	150,000	-	150,000
HR - Project Support/Work Study/Internship	37,510	-	37,510
HR - Learning & Development Funding	-	10,000	10,000
HR - Property Claims Assistant (PTNB to FTE)	3,600	2,100	5,700
General Government SLA Total	\$ 223,867	\$ 92,336	\$ 316,203

CITY SECRETARY'S OFFICE STRATEGIC PLAN

I. Mission Statement

Our mission is to support, facilitate, and strengthen the City of College Station legislative process; maintain the integrity of the election process; and to exceed customer expectations through increased interaction, expanded services, technological improvements and continuous learning.

II. Top 5 Departmental Goals for FY19

1. *Goal:* Assist the State in pilot testing the new state vital registration system.
 - a. *Strategic Initiative:* Good Governance
2. *Goal:* Increase city-wide understanding of the City's retention policy and relating the TSLAC schedules to individual departments
 - a. *Strategic Initiative:* Good Governance
3. *Goal:* Improve digitization across all departments and software platforms
 - a. *Strategic Initiative:* Good Governance
4. *Goal:* Implement Legistar city-wide for all Boards and Commissions
 - a. *Strategic Initiative:* Good Governance

III. Key Departmental Issues & Needs and Potential Responses for FY19

- a. Issue: With the implementation of a new system for vital registration, staff must be adequately trained on Vitals Statistics processes.
 - i. *Plan of Action:* Increase budget dollars allocated to training.
 - ii. *Plan of Action:* Actively search out training opportunities with the State, and establish an aggressive schedule for cross-training.
 - iii. *Plan of Action:* Continue to support and maintain good relationships with outside entities, such as hospitals, funeral homes, county, state and other Registrars throughout the state.
- b. Issue: Community growth is increasing the number of birth and death records and the requisite workload related to timely recording.
 - i. *Plan of Action:* Make sure the necessary staff, processes, and procedures are in place to handle
- c. Issue: 50% of departmental requests for records destruction have some form of deficiency related to inaccurate information, classification, or description of records.
 - i. *Plan of Action:* Reduce the percentage of deficient requests through training tailored to each department's needs.
- d. Issue: Obsolete legacy media, such as microfilm and microfiche, for records preservation.
 - i. Coordinate with vendor to convert legacy media to .tiff or .pdf, then stored in Laser fiche repository.

CITY SECRETARY’S OFFICE STRATEGIC PLAN

- e. Issue: Duplication of records throughout the City due to a lack of understanding of who holds the record copy.
 - i. *Plan of Action:* Create schedules for each department to assist with the understanding of what is their record and what is not.

- f. Issue: Departmental reluctance to utilize Laser fiche as their records management solution
 - i. *Plan of Action:* Regardless of the software used to generate the record, integrate imaging with software capabilities (primarily Laser fiche) to capture records and store them
 - ii. *Plan of Action:* Implement destruction schedules for physical records after examining procedure and appropriate safeguards to ensure quality control and compliance with state statutes

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2017	2018	2019 Goal
I-Good Governance	% of deficient department requests for destruction of records which have met their retention	20%	0%	0%
III-Core Services and Infrastructure	% of time Death certificates are provided within 1 day of request	100%	100%	100%
III-Core Services and Infrastructure	% of time Abstracts of Death are provided no later than the 10 th of the month	100%	100%	100%
III-Core Services and Infrastructure	% of time maintain less than 1% of errors with Vitals	100%	100%	100%
I-Good Governance	% of time agenda packets ready for Council the Friday before the meeting	100%	100%	100%
I-Good Governance	% of time draft minutes are submitted for Council review with one business day of the meeting	100%	100%	100%
I-Good Governance	% of time City records are scanned and indexed into Laser fiche within two days of receipt	100%	100%	100%
I-Good Governance	% of time open records requests are responded to within 10 days	100%	100%	100%

INTERNAL AUDIT STRATEGIC PLAN

I. Mission Statement

Provide an independent, objective audit and attestation activity designed to add value and improve city operations.

II. Top 5 Departmental Goals for FY19

1. *Goal: Conduct a citywide assessment of internal controls using the COSO Internal Control – Integrated Framework*
 - a. *Strategic Initiative: Good Governance, Financially Sustainable City*
2. *Goal: Demonstrate compliance with GAS by successfully passing a peer review*
 - a. *Strategic Initiative: Good Governance, Financially Sustainable City*
3. *Goal: Implement new audit recommendation follow-up procedures*
 - a. *Strategic Initiative: Good Governance, Financially Sustainable City*
4. *Goal: Develop a plan for annually updating COSO internal control documentation*
 - a. *Strategic Initiative: Good Governance*
5. *Goal: Begin a continuous monitoring/auditing program*
 - a. *Strategic Initiative: Good Governance*

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Potential fraud discovered. Discovery of a potential fraud could impede the completion of essential work the Audit Committee has directed us to complete this fiscal year.
 - i. *Plan of Action:* If a potential fraud is discovered, we will request contingency funding to hire outside experts to conduct the investigation.
- b. Issue: Possible broadening of assigned tasks with no additional staff.
 - i. *Plan of Action:* Documentation of the City's internal control framework will need to be updated annually in order to meet requirements under the uniform guidance for single audits. If the task of assuring that this documentation is annually updated falls to the Internal Audit Office, additional staff may be needed in order to continue to fulfill the primary charge and mission of the office.

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

INTERNAL AUDIT STRATEGIC PLAN

City Council Goal	Measure	2017 Actual	2018 Est.	2019 Goal
I-Good Governance	Percentage of annual audit plan completed	100%	100%	100%
I-Good Governance	Percentage of audit recommendations accepted	100%	100%	100%
I-Good Governance	Percentage of audit recommendations fully implemented	N/A	74%	Greater than 80%

CITY MANAGER'S OFFICE STRATEGIC PLAN

I. Mission Statement

The City Manager's Office is responsible for implementing City Council policy, managing relations with City Council members, executive leadership of City Departments, and the overall administration of all City activities.

II. Top Departmental Goals FY19

1. Encourage and Promote professional development of CMO staff
2. Track accomplishments of City Council's strategic plan
3. Complete ERP Implementation
4. Oversee the FY19 Capital Improvement Program (CIP) Schedule
6. Provide policy recommendations to City Council
7. Anticipate and manage the growth of the city
8. Track legislative and judicial changes affecting municipal operations
9. Successfully manage special projects requested by City Council
10. Continuously improve city processes and operations
11. Engage with the citizenry
12. Manage relationships with governmental and community partners: Texas A&M University, Brazos County, City of Bryan, and community boards and committees

III Key Departmental Issues & Needs and Potential Responses

The College Station City Council has established an Implementation Plan for Fiscal Years 2019, 2020, and 2021 that provide specific goals of special interest to Council members. Please see the attached plan. Over the next year, the CMO staff will strive to:

1. Complete all 19 of the Implementation Plan items for FY-19
 - Good Governance
 - Establish AMI implementation plan
 - Conduct a joint City / CSISD meeting at least once annually
 - Pursue quarterly meetings between City and TAMU
 - Complete Comprehensive review of City's Vision, Mission and Core Values
 - Continue to develop and enhance recruiting / retention programs including continual review of pay, positions, staffing and other related staffing components
 - Core Services and Infrastructure
 - Begin construction of police facility
 - Complete design of new city hall
 - Complete Arts Council building improvements
 - Expand opportunities to optimize programs of mutual benefit with BVSWMA
 - Engage consultant to assist with Comprehensive Plan Update (specifically Public Engagement process)
 - Diverse and Growing Economy
 - Begin construction of Phase One of Southeast Park

CITY MANAGER'S OFFICE STRATEGIC PLAN

- Complete construction of two synthetic fields at Veterans Park and Athletic Complex
- Expand tourism opportunities/ events
- Continue efforts to refine UDO
- Review and update Economic Development Plan
- Open site-ready tracts in the Spring Creek Corporate Campus
- Continue implementation of the Spring Creek Corporate Campus plan
- Explore land purchase for next industrial park

2. Manage special projects as requested by City Council and/or deemed necessary by CMO.

III. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2017 Actual	2018 Est.	2019 Goal
I-Good Governance	Accomplish current FY Implementation Plan items	100%	100%	100%
I-Good Governance	Percent of special project requests resolved/completed	100%	100%	100%
I-Good Governance	Letters of support/opposition submitted to Legislature	25	3	As Needed
I-Good Governance	Percent of future agenda item requests addressed	100%	100%	100%
I-Good Governance	Ensure departments fully achieve their KPI goals for FY19	Yes	Yes	Yes

ECONOMIC DEVELOPMENT STRATEGIC PLAN

I. Mission Statement

The Economic Development department will lead efforts to promote a diversified economy generating quality, stable, full-time jobs; bolstering the sales and property tax base; and contributing to a high quality of life.

II. Top Departmental Goals for FY18

1. *Goal:* Maintain a proactive economic development department.
 - a. *Strategic Initiative:* Good Governance
 - b. *Strategic Initiative:* Diverse Growing Economy
 - c. *Strategic Initiative:* Sustainable City
2. *Goal:* Implement a strategic recruitment plan to target retail development and expand the sales tax base.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Sustainable City
3. *Goal:* Implement the Spring Creek Business Park Master Plan to prepare development-ready sites and market the property.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Core Services and Infrastructure
 - c. *Strategic Initiative:* Sustainable City
4. *Goal:* Develop a strategic plan for industrial and manufacturing recruitment and capitalize on the commercialization efforts of Texas A&M University.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Sustainable City
5. *Goal:* Support and stimulate local tourism efforts through the sports, entertainment and hospitality markets.
 - a. *Strategic Initiative:* Diverse Growing Economy
 - b. *Strategic Initiative:* Sustainable City

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Refine and Implement the retail recruitment plan to support and expand retail development.
 - i. *Plan of Action:* Maintain up to date base retail data and identify existing gaps and opportunities.
 - ii. *Plan of Action:* Identify retail expansion opportunities, target retailers and site locations.
 - iii. *Plan of Action:* Develop and implement a retail action plan that includes direct recruitment of target retailers to shovel-ready sites.
- b. Issue: Support and expand the industrial, manufacturing and biotechnology market.
 - i. *Plan of Action:* Identify potential site locations.
 - ii. *Plan of Action:* Improve our competitive edge and position properties to quickly respond to the industrial market.

ECONOMIC DEVELOPMENT STRATEGIC PLAN

- iii. *Plan of Action:* Capitalize on the technology commercialization efforts through a partnership with Texas A&M University and local property owners.
 - iv. *Plan of Action:* Continue subcommittee work on implementing the Research Valley Partnership’s Locate, Grow and Launch Plan for recruitment and business retention and expansion.
- c. **Issue:** Develop the next business center for College Station, Spring Creek.
- i. *Plan of Action:* Update and adopt the Master Plan.
 - ii. *Plan of Action:* Implement the Master Plan.
 - iii. *Plan of Action:* Develop and implement a marketing and recruitment plan.
- d. **Issue:** Expand mid-week tourism efforts to supplement the existing weekend sports and entertainment tourism efforts.
- i. *Plan of Action:* Identify local partners interested in hosting, establishing and recruiting corporate events during the week.
 - ii. *Plan of Action:* Promote the grant program for corporate events during the week.

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2017	2018 Estimate	2019 Goal
V-Diverse and Growing Economy	Number of fast-tracked projects	3	3	3
V-Diverse and Growing Economy	Direct recruitment of retailers to CS	30	30	25
I-Good Governance	ED Plan Implementation Projects	4	4	4
V-Diverse and Growing Economy	Direct recruitment of industry	15	15	15
V-Diverse and Growing Economy	Target industry client recruitment with TAMUS	3	3	3

CITY ATTORNEY'S OFFICE STRATEGIC PLAN

I. Mission Statement

With the highest level of integrity, the City Attorney's Office seeks to provide quality municipal legal services to the City and its elected and appointed officials and employees to assist the City with accomplishing its goals and serving the community effectively.

II. Top 5 Departmental Goals for FY19

1. *Goal:* Manage internal workloads efficiently
 - a. *Strategic Initiative:* Financially Sustainable City
 - b. *Good Governance*
2. *Goal:* Retain capable attorneys, legal assistants and staff
 - a. *Strategic Initiative:* Good Governance
3. *Goal:* Meet increasing departmental demands for legal services
 - a. *Strategic Initiative:* Good Governance
4. *Goal:* Foster improved communications with departments
 - a. *Strategic Initiative:* Good Governance
5. *Goal:* Transition to paperless practice
 - a. *Strategic Initiative:* Sustainable City

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Increased requests for legal services from City staff
 - i. *Plan of Action:* Continue to evaluate assignment of attorneys and legal assistant to each city department.
- b. Issue: Inefficient filing system and storage
 - i. *Plan of Action:*
 1. Implement upgrades to CityLaw case management system
 2. Review need for Citylaw real estate module
- c. Issue: Specialized training for attorneys and staff to meet departmental needs
 - i. *Plan of Action:* Continue individualized training plan for each legal employee and allocate sufficient funds for training
- d. Issue: Develop effective contacts and relationships with members of the local bar
 - i. *Plan of Action:*
 1. Continue involvement with professional organizations
 2. Continue involvement with Municipal legal organizations
 3. Continue to develop contacts with the Brazos County District Attorney's Office and the Brazos County Attorney's Office through the Police Legal Advisor and Municipal Prosecutor

CITY ATTORNEY’S OFFICE STRATEGIC PLAN

- e. Issue: Measure Client Departments satisfaction with Legal Services
 - i. Plan of Action:
 1. Continue to implement changes based on results of 2016 client satisfaction survey
 2. Conduct follow up survey

- f. Issue: Assist staff by providing proactive legal support
 - i. Plan of Action:
 1. Continue to maintain, improve and lock the City’s standard contract forms
 2. Review and finalize changes with Public Works to the land acquisition process

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII–Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council. The Legal Department recently modified its performance metrics for Calendar Year 2018 at the direction of the City Council. The metrics below are estimated from First Quarter 2018 data. There are no comparative numbers for FY17 and FY18.

City Council Goal	Measure	2017	2018 est.	2019 Goal
III-Core Services and Infrastructure	Number of timely open records request briefings submitted to the attorney general per the total number of open records requests received that require briefing	-	98.5%	98.5%
III-Core Services and Infrastructure	Number of easement dedications completed within ten days of receipt of a complete file per total number of complete files received by legal	-	100%	100%
I-Good Governance	Number of CIP easements/rights-of-way closed within 60 days from receiving complete file from the land agent unless otherwise provided for by contract	-	95%	95%
III-Core Services and Infrastructure	Number of properly submitted Legistar items approved on or before the city deadline per number of Legistar items properly submitted to Legal for approval	-	93%	98%
III-Core Services and Infrastructure	Number of positive AG rulings related to open records requests per number of briefs submitted	-	98%	98%
III-Core Services and Infrastructure	Number of pro se municipal court cases resolved with a conviction or deferred adjudication per number of pro se non-dismissed cases contested	-	92%	92%
III-Core Services and Infrastructure	Number of non-project related requests for legal advice completed within 30 days per number of requests received	-	91%	91%
III-Core Services and Infrastructure	Number of claims/lawsuits successfully resolved per number of claims/lawsuits filed against the city (“successful” defined as settlement or judgment that is less than would be anticipated to be awarded by a jury or a settlement or judgment for less than the estimated cost of litigation)	-	-	100%

CITY ATTORNEY'S OFFICE STRATEGIC PLAN

III-Core Services and Infrastructure	Number of claims/lawsuits successfully prosecuted to recover damages owed to the city per number of claims made/lawsuits filed on behalf of the city and resolved	-	100%	100%
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CITY OF COLLEGE STATION
Home of Texas A&M University®

PUBLIC COMMUNICATIONS DEPARTMENT STRATEGIC PLAN

I. Mission Statement

The Public Communications Office strives to present information in truthful, transparent and authentic ways that encourage engagement and build trust. This vision is best summarized by: *We care. We listen. We respond.*

II. Top 3 Departmental Goals for FY19

1. Elevate the image of the City of College Station
 - a. *Strategic Initiatives:* All
2. Expose a wide variety of audiences to city messaging
 - a. *Strategic Initiatives:* All
3. Create opportunities for improved customer service and engagement
 - a. *Strategic Initiatives:* All

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Departments seem unfamiliar with the roles and responsibilities of PubCom
 - i. *Response:* Develop/execute a plan designed to (re)educate all employees
 - ii. *Response:* Work with HR to inform new employees throughout the year
- b. Issue: Growth in number of HOAs is severely testing the city's quality of support and education at current staffing levels
 - i. *Response:* Add one Neighborhood Services Assistant FTE
 - ii. *Response:* Enhance services to HOAs while creating a succession plan
- c. Issue: Transitioning the city's website into a truly user-friendly communication tool
 - i. *Response:* Work with departments to present current, relevant content to visitors
 - ii. *Response:* Share best practices for creating mobile-friendly, accessible content
 - iii. *Response:* Exercise quality control and assurance over new site
- d. Issue: Continue to refine plan to effectively utilize Educational & Governmental Funds
 - i. *Response:* Review and revise multi-year broadcast equipment needs
 - ii. *Response:* Review and revise multi-year video production project list
 - iii. *Response:* Plan for potential audio/video needs in future city hall
- e. Issue: There is no plan or strategy for implementing mobile technologies for citizens
 - i. *Response:* Meet with IT staff to develop a clear strategy and plan
 - ii. *Response:* Engage other city departments to identify needs and priorities
 - iii. *Response:* Bring proposals to city manager and city council

PUBLIC COMMUNICATIONS DEPARTMENT STRATEGIC PLAN

IV. Key Performance Indicators (KPIs)

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

City Council Goal	Measure	2017	2018 (est)	2019 Goal
I – Good Governance	Surveyed media find Public Communications helpful, accessible and trustworthy	100%	100%	100%
I – Good Governance	Number of proactive, positive blog posts published	123	110	110
I – Good Governance	Number of views resulting from blog posts published	101,455	100,000	100,000

COMMUNITY SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

The mission of the Community Services Department is to facilitate partnerships and leverage public and private resources that promote and preserve a community with strong and safe neighborhoods; decent and affordable housing; reliable infrastructure; cost-effective public services; and attractive community amenities that enhance the tax-base and improve the quality of life for all citizens of College Station.

II. Top Departmental Goals for FY19

1. *Goal:* Manage the City's CDBG & HOME grant programs
 - a. *Strategic Initiative:* Financially Sustainable City
2. *Goal:* Increase safe and affordable housing opportunities
 - a. *Strategic Initiative:* Neighborhood Integrity
3. *Goal:* Rehabilitate and improve streets, sidewalks, and other infrastructure in income-eligible neighborhoods
 - a. *Strategic Initiative:* Core Services and Infrastructure
4. *Goal:* Proactively enforce ordinances, build relationships with residents and community partners, and respond to citizen reports and concerns.
 - a. *Strategic Initiative:* Neighborhood Integrity
5. *Goal:* Manage the Northgate District, including maintenance of parking and non-parking assets, providing efficient parking operations, promoting safety, monitoring aesthetics, and an annual analysis of the Northgate Parking Fund
 - a. *Strategic Initiative:* Core Services and Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Work collaboratively to invest CDBG & HOME grant funds to promote economic development and affordable housing development.
 - i. *Plan of Action:* Identify infrastructure improvements that will promote economic development and safe and healthy neighborhoods
 - ii. *Plan of Action:* Work to attract housing developers and locate additional sources of funds for the development of affordable housing for seniors, families, and the local workforce
- b. Issue: Engage and expand partnerships and outreach to effectively serve the target population of the grant programs
 - i. *Plan of Action:* Provide technical assistance and program monitoring to funded and non-funded health and human service providers
 - ii. *Plan of Action:* Expand partnerships with non-profit and for-profit affordable housing providers and developers
 - iii. *Plan of Action:* Promote Fair Housing through public awareness initiatives
- c. Issue: Encourage financial education for the target population
 - i. *Plan of Action:* CD staff will participate in local collaborative efforts to increase local opportunities for financial education and financial coaching, including opportunities for city staff

COMMUNITY SERVICES DEPARTMENT STRATEGIC PLAN

- ii. *Plan of Action:* Promote public awareness through participation in Bank on Brazos Valley and the United Way Financial Stability Committee
 - iii. *Plan of Action:* Continue Homebuyer Education classes and outreach to potential homebuyers, lenders, and real estate agents.
- d. **Issue:** Expand code enforcement activities
- i. *Plan of Action:* Promote education efforts to residents and encourage voluntary compliance
 - ii. *Plan of Action:* Consistently, effectively and efficiently take enforcement action in response to code violations
 - iii. *Plan of Action:* Continue Parking Enforcement in neighborhoods
 - iv. *Plan of Action:* Implements citation writers as a way to create efficiencies
- e. **Issue:** Promote SeeClickFix to community to empower residents to take care of and improve their neighborhoods
- i. *Plan of Action:* Expand the use and promotion of SCF
 - ii. *Plan of Action:* Work with other departments to more effectively manage SCF issues
- f. **Issue:** Continue to engage the Northgate District stakeholders
- i. *Plan of Action:* Continue the relationship with the NDA representatives & encourage an expansion of their involvement in the district
 - ii. *Plan of Action:* Maintain appropriate communication with NG stakeholders regarding development, maintenance, issues & opportunities
- g. **Issue:** Maintain the overall aesthetics of the Northgate District to ensure a positive experience of those who frequent the area and for visitors to our community, and maintain the Northgate fund through effective fiscal management.
- i. *Plan of Action:* Provide additional services as able while maintaining spending within the current budget
 - ii. *Plan of Action:* Utilize Community Service Worker program to enhance the level of service while maintaining current staffing levels
 - iii. *Plan of Action:* Hire a consultant to study the district and develop an implementation plan to address safety/mobility issues, use of public space, and addressing operational challenges due to dense residential and commercial development.

IV. Key Performance Indicators (KPIs)

City Council Goals	Measure	2017 Actuals	2018 Est.	2019 Goal
IV – Neighborhood Integrity	# of housing assistance activities completed	63	80	70
IV – Neighborhood Integrity	# of residents receiving home buyer/financial education	57	40	40
I – Good Governance	# of Public Facility activities completed	4	5	2
IV – Neighborhood Integrity	# of code compliance cases initiated	12,169	5,000	10,000
II – Financial Sustainability	NG Revenue vs NG Expenditures	\$1,310,056/ \$1,080,810	\$1,518,590/ \$1,313,075	\$1,608,720/ \$1,367,537

HUMAN RESOURCES/RISK MANAGEMENT DEPARTMENT STRATEGIC PLAN

I. Mission Statement

It is the mission of the Human Resources Department to be a strategic partner in developing, implementing and supporting programs and processes that add value to the City of College Station and its employees, to ensure the effective recruitment, retention, productivity and engagement of its employees, and to support the safety and welfare of our employees, citizens and customers.

II. Top Departmental Goals for FY19

1. Goal: Changing Workforce and Strategic Talent Management

Align with departments to recruit, retain & engage employees to effectively serve the citizens of College Station with focus on recognition, performance, wellness, safety, engagement and development. Focused effort on talent management programs, including focus on key performance management initiatives and succession planning. Ongoing implementation of various programs and initiatives such as compensation survey, recognition programs, enhancement of training and development programs.

Strategic Initiative: Core Services & Infrastructure

2. Goal: Technology and Business Process Excellence

Expanding and integrating technology to streamline services and efficiencies when accessing information and resources. HR will expand its use of technology through establishing electronic employee files connected to our Human Resource Information System (HRIS). Implementing a platform for sustainable electronic business processes will allow the HR Department to move beyond managing transactions to become more consultative partners.

Strategic Initiative: Core Services & Infrastructure

3. Goal: Employee and Organizational Development / Change Management

The City continues to experience changes relating to leadership, technology, staffing and citizen expectations. The fast-paced environment requires the organization to be nimble, providing structures that are flexible and adaptive. The HR Department will continue to lead efforts to promote various work delivery models, offering support to our employees during this time of change. Continued and enhanced design, delivery and implementation of employee development initiatives to support City strategies, departmental and individual goals.

Strategic Initiative: Core Services & Infrastructure

4. Goal: HR Compliance and Policies

Continue to communicate the policies and practices that support a safe and productive workplace. Ensure that leaders and managers have the tools and skills needed to effectively comply and oversee all laws and policies.

Strategic Initiative: Good Governance

5. Goal: Risk Mitigation, Transfer and Avoidance

Manage the increased complexity of safety and risk through ensuring that we have the right solutions and risk mitigation strategy in place. Target training efforts and reporting to educate the workforce on ensuring they support a safe work environment.

Strategic Initiative: Core Services & infrastructure

HUMAN RESOURCES/RISK MANAGEMENT DEPARTMENT STRATEGIC PLAN

III. Key Departmental Issues & Needs and Potential Plan of Actions:

- a. **Issue:** Ongoing staffing changes (i.e. retirement, job changes), increased complexity of work and a changing workforce requires a strategic effort on workforce planning, and an organizational effectiveness plan to align the City for success in the future.
 - i. *Plan of Action:* Address a succession planning strategy to address gaps
 - ii. *Plan of Action:* Develop additional mentoring and pipeline hiring for filling future positions.
 - iii. *Plan of Action:* Increase internal development and career advancement opportunities through creative and practical training and education efforts.
- b. **Issue:** Managing a complex and changing workforce with an increasing number of employee matters, along with a changing workforce, requires the need to address competency and performance goals, and the need to educate supervisors and realign and communicate expectations on performance.
 - i. *Plan of Action:* Reinforce policies and performance expectations.
 - ii. *Plan of Action:* Develop a strategy to align department strategies and goals to an organizational performance approach, with defined and core competencies and performance expectations.
 - iii. *Plan of Action:* Provide appropriate levels of development, education and communication focusing on safety, engagement and individual responsibility.
- c. **Issue:** Understanding and supporting the increasing number of legislative changes at the Federal & State levels, and work to ensure City remains in compliance with required changes, and helps the organization align practices and procedures accordingly.
 - i. *Plan of Action:* Stay in alignment with requirements of the ACA law.
 - ii. *Plan of Action:* Stay up-to-date on legislative concerns related to HR, Risk & Safety issues

IV. Key Performance Indicators (KPIs)

City Council Goal	Measure	2017 Actuals	Est. 2018	2019 Goal
Core Services & Infrastructure	Training & Development Classes	56	6*	35
Core Services & Infrastructure	Safety Training Classes & Education Sessions	48	89	45
Core Services & Infrastructure	Number of Safety Related Inspections	42	30	30
Good Governance	Recruiting: Average Time to Fill Full-Time Positions	45 Days	35 Days	40 Days
Core Services & Infrastructure	New Hire Orientation – New Hire Participation Rate	98%	78%**	95%

* The HR/Risk Department will be focusing on developing and delivering a variety of training courses to both employees and supervisors.

**There have been some challenges ensuring that all Police Officers attend new hire orientation with competing job/academy/departmental training commitments.

Debt Service Fund

The City's basic debt management policies are explained in the Financial Policy Statements included in Appendix F in this document. The City continues to review its debt management policies and to address the particular concerns and needs of the citizens. The City strives to only issue debt to meet capital needs. This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

State law in Texas sets the maximum ad valorem tax rate, including all obligations of the City, for a home rule city, such as College Station, at \$2.50 per \$100 valuation. The proposed FY19 tax rate to finance general governmental services, including debt service, is 50.5841 cents per \$100 of valuation. The FY19 debt service portion of the tax rate is 22.0339 cents per \$100 of valuation. Current policy is to maintain at least 8.33% of annual appropriated expenditures as the Debt Service Fund balance at fiscal year-end. The fund is in compliance with that policy. The most recent debt issued by the City of College Station has earned ratings* from Moody's and Standard & Poor's as shown below, which includes a ratings upgrade from Moody's:

Bond Type	Standard & Poor's	Moody's
General Obligation	AA+	Aa1
Certificates of Obligation	AA+	Aa1

*The ratings are standard ratings of Moody's and S&P. The highest rating available on S&P is AAA and the lowest "investment grade" debt issue is BBB. In contrast, Moody's highest rating is Aaa and the lowest "investment grade" is Bbb.

Revenues in the Debt Service Fund are projected to increase in FY19 by 6.35% from the FY18 revised budget. FY19 ad valorem tax collections are projected to increase by 6.45% due to increases in property values. Included in the proposed budget is a Homestead Exemption of 5% for eligible City of College Station residents. Total revenues projected to pay on the City's existing debt in FY19 are estimated to be \$20,737,151. Total expenditures out of the Debt Service Fund are estimated to be \$20,677,319. Of that total, budget for the General Obligation (GO) and Certificates of Obligation (CO) debt service expenditure is \$20,527,319.

The City currently has no outstanding 2008 GOB authorization that the City anticipates issuing. In accordance with direction provided by Council on August 13, 2015, a number of transportation projects were added to the Capital Improvement Program that are being funded with CO debt.

Street and transportation projects for which CO debt is scheduled to be issued in FY19 include the Cain/Deacon Union Pacific Railroad Cross Switch project, the Capstone and Barron Road Realignment project, the Greens Prairie Road – Arrington to City Limits West of WS Phillips Parkway project, the Greens Prairie Trail – City Limits West of Woodlake to Royder project, the Lincoln Avenue Rehabilitation project, the design of the State Highway 40/FM 2154 Interchange project, the Royder Road Phase III – FM 2154 to I&GN Road project, oversize participation projects, traffic signal projects, and sidewalk/neighborhood plan improvements projects. The debt for most of the transportation projects is issued over multiple years as the projects progress.

In addition to the aforementioned transportation projects, it is anticipated that CO debt will be used for facility and technology projects. This includes additional CO debt for the new Police Station. CO debt is also planned in FY19 to be used toward construction of a new City Hall. It is anticipated that a tax rate increase will be needed to support the debt service related to the construction of a new City Hall. Other facility and technology projects for which the FY19 debt issue is planned include fiber optic infrastructure, the fleet fuel system rehabilitation and various fleet upgrades, the second phase of a video surveillance system, a fleet video/GPS/diagnostics system, and the replacement of the non-public safety radios.

Parks projects for which FY19 debt issue is planned include system-wide park improvements. In addition, it is anticipated that CO debt will be issued for the development of Southeast Community Park. It is anticipated that the project will be completed in phases and additional funding will come from Hotel Tax funds.

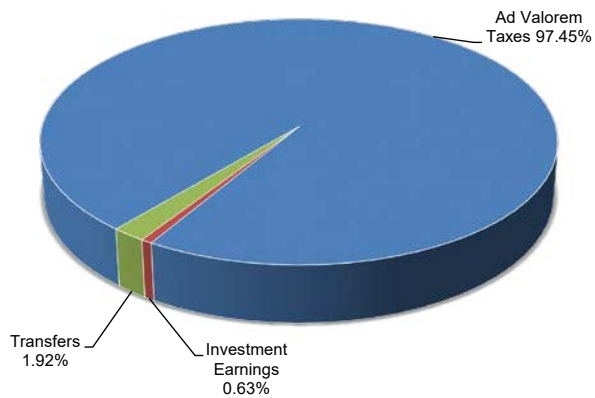
Utility projects to be funded with debt include the Advanced Metering Infrastructure (AMI) in Electric as well as acquisitions and expansions within the Water and Wastewater systems. More details can be found in the Utilities Capital Improvement Projects section on page 164.

Each year, an analysis is done to determine what resources are needed and if refunding and call options are available and in the best interest of the City. It is not known at this time whether refunding will be done in FY19. The following section contains a schedule of requirements and a summary of requirements for all GOs and COs. The detailed schedule for each debt issue is found in Appendix H.

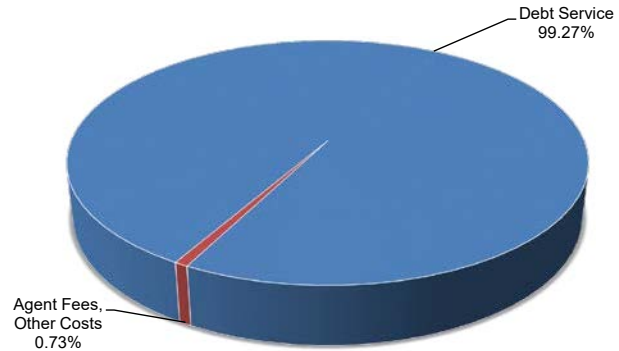
City of College Station Debt Service Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Beginning Fund Balance	\$ 4,793,558	\$ 5,061,437	\$ 5,061,437	\$ 5,146,396	\$ -	\$ 5,146,396	
REVENUES	-						
Ad Valorem Taxes	\$ 15,260,409	\$ 18,985,125	\$ 19,101,107	\$ 20,209,296	\$ -	\$ 20,209,296	6.45%
Investment Earnings	66,108	50,000	130,000	130,000	-	130,000	160.00%
Transfers	258,705	464,453	464,453	397,855	-	397,855	-14.34%
Proceeds/Long Term Debt	2,126,081	-	-	-	-	-	N/A
Total Revenues	<u>\$ 17,711,303</u>	<u>\$ 19,499,578</u>	<u>\$ 19,695,560</u>	<u>\$ 20,737,151</u>	<u>\$ -</u>	<u>\$ 20,737,151</u>	6.35%
Total Funds Available	<u>\$ 22,504,861</u>	<u>\$ 24,561,015</u>	<u>\$ 24,756,997</u>	<u>\$ 25,883,547</u>	<u>\$ -</u>	<u>\$ 25,883,547</u>	5.38%
EXPENDITURES & TRANSFERS							
Debt Service	\$ 15,307,678	\$ 19,460,601	\$ 19,460,601	\$ 20,527,319	\$ -	\$ 20,527,319	5.48%
Agent Fees, Other Costs	33,541	150,000	150,000	150,000	-	150,000	0.00%
Advance Refunding	2,102,205	-	-	-	-	-	N/A
Total Operating Expenses/Transfers	<u>\$ 17,443,424</u>	<u>\$ 19,610,601</u>	<u>\$ 19,610,601</u>	<u>\$ 20,677,319</u>	<u>\$ -</u>	<u>\$ 20,677,319</u>	5.44%
Increase in Fund Balance	<u>\$ 267,879</u>	<u>\$ (111,023)</u>	<u>\$ 84,959</u>	<u>\$ 59,832</u>	<u>\$ -</u>	<u>\$ 59,832</u>	
Measurement Focus Increase (Decrease)	\$ -						
Ending Fund Balance	<u>\$ 5,061,437</u>	<u>\$ 4,950,414</u>	<u>\$ 5,146,396</u>	<u>\$ 5,206,228</u>	<u>\$ -</u>	<u>\$ 5,206,228</u>	

Debt Service Fund - Sources



Debt Service Fund - Uses



**DEBT SERVICE
SUMMARY OF REQUIREMENTS
CERTIFICATES OF OBLIGATION & GENERAL OBLIGATION BONDS
ALL SERIES
FY 2018-2019**

GENERAL OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	PARKING ENTERPRISE ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTEWATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY ASSOCIATED	BVSWMA, INC. ASSOCIATED	TOTAL
G.O. Series 2008	410,000	-	-	-	-	-	-	410,000
G.O. Series 2009	155,000	-	-	-	-	-	-	155,000
G.O. Series 2009 Refunding	235,000	210,000	-	-	-	-	-	445,000
G.O. Series 2010	870,000	-	-	-	-	-	-	870,000
G.O. Series 2010 Refunding	1,305,000	-	305,000	1,345,000	1,160,000	-	-	4,115,000
G.O. Series 2012	145,000	-	-	-	-	-	-	145,000
G.O. Series 2012 Refunding	665,000	-	525,000	-	220,000	-	-	1,410,000
G.O. Series 2013	315,000	-	-	-	-	-	-	315,000
G.O. Series 2013 Refunding	455,000	-	180,000	245,000	-	-	-	880,000
G.O. Series 2014	485,000	-	-	-	-	-	-	485,000
G.O. Series 2014 Refunding	665,000	-	385,000	300,000	150,000	-	-	1,500,000
G.O. Series 2016	295,000	-	-	-	-	-	-	295,000
G.O. Series 2016 Refunding	245,000	-	110,000	485,000	240,000	25,000	-	1,105,000
G.O. Series 2017	585,000	-	-	-	-	-	-	585,000
TOTAL PRINCIPAL	\$ 6,830,000	\$ 210,000	\$ 1,505,000	\$ 2,375,000	\$ 1,770,000	\$ 25,000	\$ -	\$ 12,715,000
ISSUE - INTEREST								
G.O. Series 2008	26,144	-	-	-	-	-	-	26,144
G.O. Series 2009	16,108	-	-	-	-	-	-	16,108
G.O. Series 2009 Refunding	13,913	12,475	-	-	-	-	-	26,388
G.O. Series 2010	418,556	-	-	-	-	-	-	418,556
G.O. Series 2010 Refunding	97,300	-	41,900	156,500	134,600	-	-	430,300
G.O. Series 2012	96,406	-	-	-	-	-	-	96,406
G.O. Series 2012 Refunding	185,775	-	145,575	-	67,800	-	-	399,150
G.O. Series 2013	281,494	-	-	-	-	-	-	281,494
G.O. Series 2013 Refunding	175,225	-	70,200	95,975	-	-	-	341,400
G.O. Series 2014	431,900	-	-	-	-	-	-	431,900
G.O. Series 2014 Refunding	273,525	-	160,925	123,150	61,450	-	-	619,050
G.O. Series 2016	261,850	-	-	-	-	-	-	261,850
G.O. Series 2016 Refunding	354,932	-	190,588	380,425	163,444	127,586	-	1,216,975
G.O. Series 2017	554,231	-	-	-	-	-	-	554,231
G.O. Series 2017 Refunding	73,745	-	256,500	150,350	-	8,105	99,050	587,750
TOTAL INTEREST	\$ 3,261,104	\$ 12,475	\$ 865,688	\$ 906,400	\$ 427,294	\$ 135,691	\$ 99,050	\$ 5,707,702
TOTAL PAYMENT	\$ 10,091,104 ¹	\$ 222,475 ²	\$ 2,370,688 ²	\$ 3,281,400 ²	\$ 2,197,294 ²	\$ 160,691 ²	\$ 99,050	\$ 18,422,702

1. This portion of the General Obligation Bond (GOB) debt will be paid out of the debt service fund.
2. The bonds for the projects in these funds were originally issued as Certificates of Obligation (CO's). When the CO's were refunded, all refunded bonds were reissued as GO bonds as a cost saving measure. To have reissued as both GO bonds and CO bonds would have resulted in increased debt issuance costs. The Utility portion of the GO debt will be paid directly out of the Utility fund with which the debt is associated.
3. This portion of the GO debt will be paid out of the debt service fund, but one-half of the funds for the debt service payment will be transferred into the Debt Service Fund from Memorial Cemetery Fund.

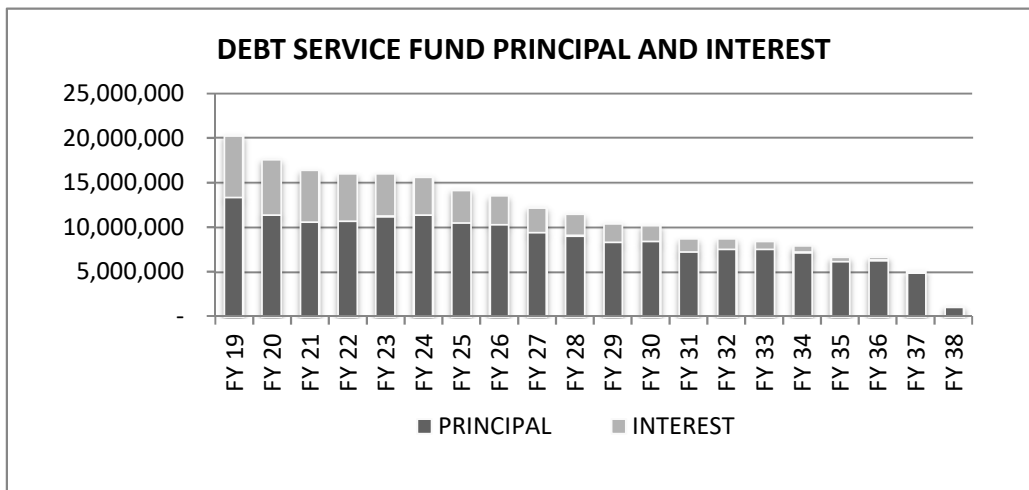
CERTIFICATES OF OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED	ELECTRIC FUND ASSOCIATED	WATER FUND ASSOCIATED	WASTEWATER FUND ASSOCIATED	NEW MUNICIPAL CEMETERY ASSOCIATED	BVSWMA, INC. ASSOCIATED	TOTAL
C.O. Series 2008	120,000	330,000	340,000	110,000	335,000	-	1,235,000
C.O. Series 2009	8,240	570,000	330,000	-	26,760	230,000	1,165,000
C.O. Series 2010	-	115,000	-	15,000	-	-	130,000
C.O. Series 2011	-	205,000	-	135,000	-	-	340,000
C.O. Series 2012	-	340,000	130,000	255,000	-	-	725,000
C.O. Series 2013	-	335,000	-	80,000	-	-	415,000
C.O. Series 2014	805,000	285,000	210,000	370,000	-	-	1,670,000
C.O. Series 2016	770,000	-	315,000	-	-	-	1,085,000
C.O. Series 2017	1,710,000	-	245,000	145,000	-	-	2,100,000
C.O. Series 2018	2,930,000	155,000	90,000	250,000	-	-	3,425,000
TOTAL PRINCIPAL	\$ 6,343,240	\$ 2,335,000	\$ 1,660,000	\$ 1,360,000	\$ 361,760	\$ 230,000	\$ 12,290,000
ISSUE - INTEREST							
C.O. Series 2008	8,130	20,831	21,650	6,944	20,770	-	78,325
C.O. Series 2009	765	59,888	34,988	-	2,490	23,913	122,044
C.O. Series 2010	-	54,831	-	6,413	-	-	61,244
C.O. Series 2011	-	103,564	-	67,444	-	-	171,008
C.O. Series 2012	-	209,106	78,269	156,963	-	-	444,338
C.O. Series 2013	-	262,119	-	63,450	-	-	325,569
C.O. Series 2014	342,375	314,625	233,500	409,475	-	-	1,299,975
C.O. Series 2016	595,075	-	248,769	-	-	-	843,844
C.O. Series 2017	1,794,356	-	309,406	183,881	-	-	2,287,643
C.O. Series 2018	806,561	277,353	156,931	439,690	-	-	1,680,535
TOTAL INTEREST	\$ 3,547,262	\$ 1,302,317	\$ 1,083,513	\$ 1,334,260	\$ 23,260	\$ 23,913	\$ 7,314,525
TOTAL PAYMENT	\$ 9,890,502 ¹	\$ 3,637,317 ²	\$ 2,743,513 ²	\$ 2,694,260 ²	\$ 385,020 ³	\$ 253,913 ⁴	\$ 19,604,525

1. This portion of the Certificates of Obligation (CO) debt will be paid out of the debt service fund.
2. The Utility portion of the CO debt will be paid directly out of the Utility fund with which the debt is associated.
3. This portion of the CO debt will be paid out of the debt service fund, but one-half of the funds for the debt service payment will be transferred into the Debt Service Fund from Memorial Cemetery Fund.
4. Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.) associated debt will be paid out of the Solid Waste Fund, but funds for the debt service payment will be transferred into the Solid Waste Fund from BVSWMA, Inc.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
ALL DEBT SERVICE FUND SUPPORTED*
GOB & CO SERIES**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 19	13,366,620	6,887,841	20,254,461	173,193,502
FY 20	11,417,294	6,200,127	17,617,421	159,826,882
FY 21	10,644,908	5,727,312	16,372,220	148,409,588
FY 22	10,716,718	5,266,107	15,982,825	137,764,680
FY 23	11,234,216	4,754,333	15,988,549	127,047,962
FY 24	11,404,214	4,209,672	15,613,886	115,813,746
FY 25	10,496,849	3,685,489	14,182,338	104,409,532
FY 26	10,344,348	3,191,512	13,535,860	93,912,683
FY 27	9,451,945	2,760,421	12,212,366	83,568,335
FY 28	9,086,945	2,408,122	11,495,067	74,116,390
FY 29	8,369,445	2,088,303	10,457,748	65,029,445
FY 30	8,435,000	1,775,219	10,210,219	56,660,000
FY 31	7,285,000	1,475,777	8,760,777	48,225,000
FY 32	7,560,000	1,199,972	8,759,972	40,940,000
FY 33	7,565,000	941,000	8,506,000	33,380,000
FY 34	7,220,000	700,963	7,920,963	25,815,000
FY 35	6,180,000	490,153	6,670,153	18,595,000
FY 36	6,370,000	297,303	6,667,303	12,415,000
FY 37	4,990,000	118,899	5,108,899	6,045,000
FY 38	1,055,000	19,254	1,074,254	1,055,000



*Includes total of General Debt associated GO/CO Bonds and New Memorial Cemetery associated GO/CO Bonds (less \$2,718,476 portion that is being funded by Memorial Cemetery Fund. The FY18 portion that is funded by the Memorial Cemetery portion is \$272,855).

Economic Development Fund

The Economic Development Fund is utilized to account for funds that are to be used for business attraction and retention.

This fund is prepared on the *modified accrual basis of accounting*. Using this method, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies in Appendix F-1.

Revenue for the Economic Development Fund is transferred from the General Fund. The proposed funding level for FY19 is \$375,000. Investment earnings of \$25,400 are also included in the FY19 revenue budget.

The Economic Development Fund expenditure budget is comprised of “Cash Assistance” payments to various business prospects. This assistance is aimed at providing prospective businesses with start-up resources and provides existing businesses the opportunity to expand operations. A total of \$653,097 is projected in the FY19 Proposed Budget for cash assistance.

Economic Development Cash Assistance		
Organization	FY18 Year End Est.	FY19 Proposed
Kalon Biotherapeutics	174,968	153,097
CTX Land Investments - Dartmouth	250,000	-
Science Park LLC	23,212	-
Economic Incentives TBD	-	500,000
Total	\$ 448,180	\$ 653,097

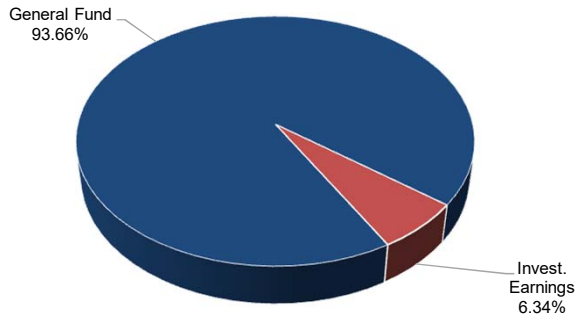
City Council approved an incentive agreement with Kalon Biotherapeutics in June 2014 with annual payments scheduled from October 2017 to October 2023. Kalon Biotherapeutics has an estimated \$153,097 incentive payment in FY19 which will be based on Brazos Central Appraisal District certified taxable values as of August 25, 2018. College Station Science Park LLC has an incentive agreement approved in FY15 that will pay annual cash incentives equal to the incremental taxable value for each year with the first payment in FY18 for \$23,212 with future years payments, if eligible, paid from the \$500,000 economic development incentives budget. Other expenditures of \$103,500 are proposed for operating costs related business recruitment and retention.

Funds not committed at year end will remain in the fund balance. This flexibility allows the City to recruit new and existing business, and ensures that College Station has a diverse and vibrant economy. Total proposed expenditures for FY19 are \$776,597.

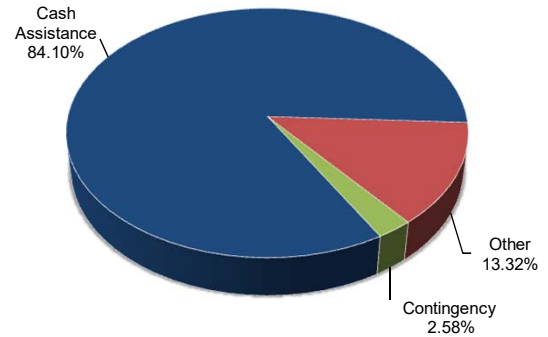
City of College Station Economic Development Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY18 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ 740,212	\$ 1,294,690	\$ 1,294,690	\$ 1,653,010	\$ -	\$ 1,653,010	
REVENUES							
Operating transfers							
General Fund	\$ 875,000	\$ 875,000	\$ 875,000	\$ 375,000	\$ -	\$ 375,000	-57.14%
Investment Earnings	9,620	7,940	20,000	25,400	-	25,400	219.90%
Total Revenues	<u>\$ 884,620</u>	<u>\$ 882,940</u>	<u>\$ 895,000</u>	<u>\$ 400,400</u>	<u>\$ -</u>	<u>\$ 400,400</u>	-54.65%
Total Funds Available	<u>\$ 1,624,832</u>	<u>\$ 2,177,630</u>	<u>\$ 2,189,690</u>	<u>\$ 2,053,410</u>	<u>\$ -</u>	<u>\$ 2,053,410</u>	-5.70%
EXPENDITURES & TRANSFERS							
Cash Assistance	\$ 105,000	\$ 924,968	\$ 448,180	\$ 653,097	\$ -	\$ 653,097	-29.39%
Other	225,142	103,500	88,500	103,500	-	103,500	0.00%
Contingency	-	20,000	-	20,000	-	20,000	0.00%
Total Operating & Transfers	<u>\$ 330,142</u>	<u>\$ 1,048,468</u>	<u>\$ 536,680</u>	<u>\$ 776,597</u>	<u>\$ -</u>	<u>\$ 776,597</u>	-25.93%
Increase/Decrease in Fund Balance	<u>\$ 554,478</u>	<u>\$ (165,528)</u>	<u>\$ 358,320</u>	<u>\$ (376,197)</u>	<u>\$ -</u>	<u>\$ (376,197)</u>	
Measurement Focus Increase (Decrease)	\$ -						
Ending Fund Balance	<u><u>\$ 1,294,690</u></u>	<u><u>\$ 1,129,162</u></u>	<u><u>\$ 1,653,010</u></u>	<u><u>\$ 1,276,813</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,276,813</u></u>	

Economic Development Fund - Sources



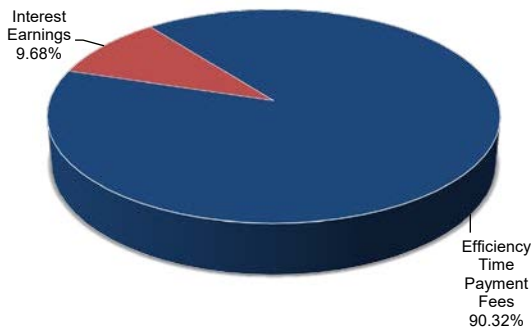
Economic Development Fund - Uses



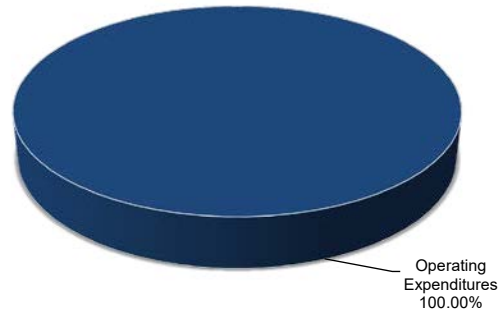
**City of College Station
Efficiency Time Payment Fee Fund
Fund Summary**

	<u>FY17 Actual</u>	<u>FY18 Revised Budget</u>	<u>FY18 Year-End Estimate</u>	<u>FY19 Proposed Base Budget</u>	<u>FY19 Proposed SLAs</u>	<u>FY19 Proposed Budget</u>	<u>% Change in Budget from FY18 to FY19</u>
Beginning Fund Balance	\$ 58,412	\$ 60,246	\$ 60,246	\$ 59,357	\$ -	\$ 59,357	
REVENUES							
Efficiency Time Payment Fees	\$ 5,552	\$ 5,805	\$ 5,272	\$ 6,065	\$ -	\$ 6,065	4.48%
Interest Earnings	584	485	824	650	-	650	34.02%
Misc Non Oper Revenue	1,904	-	-	-	-	-	N/A
Total Revenues	<u>\$ 8,040</u>	<u>\$ 6,290</u>	<u>\$ 6,096</u>	<u>\$ 6,715</u>	<u>\$ -</u>	<u>\$ 6,715</u>	6.76%
EXPENDITURES							
Operating Expenditures	\$ 6,189	\$ 8,660	\$ 6,984	\$ 8,660	\$ -	\$ 8,660	0.00%
Total Expenditures	<u>\$ 6,189</u>	<u>\$ 8,660</u>	<u>\$ 6,984</u>	<u>\$ 8,660</u>	<u>\$ -</u>	<u>\$ 8,660</u>	0.00%
Increase (Decrease) in Fund Balance	\$ 1,851	\$ (2,370)	\$ (888)	\$ (1,945)	\$ -	\$ (1,945)	-17.93%
Measurement Focus Increase (Decrease)	\$ (17)						
Ending Fund Balance	<u>\$ 60,246</u>	<u>\$ 57,876</u>	<u>\$ 59,357</u>	<u>\$ 57,412</u>	<u>\$ -</u>	<u>\$ 57,412</u>	

**Efficiency Time Payment Fee Fund
- Sources**



**Efficiency Time Payment Fee Fund -
Uses**



The Efficiency Time Payment Fee Fund helps improve the efficiency of the administration of justice in College Station. The City retains ten percent of the total fee collected from defendants who are delinquent in payment for more than thirty days for a misdemeanor offense, which amounts to \$2.50. Proposed FY19 revenues total \$6,715. Proposed expenditures in FY19 total \$8,660 and includes funds for the printing and distribution of collection notices and a monthly software subscription to interface with the Texas Department of Transportation (TxDOT).

**City of College Station
Spring Creek Local Governmental Fund
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 18,916	\$ -	\$ 18,916	
REVENUES							
Operating Transfers							
General Fund	\$ -	\$ 150,000	\$ 150,000	\$ 115,600	\$ -	\$ 115,600	-23%
Investment Earnings	-	-	-	1,000	-	1,000	N/A
Total Revenues	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 116,600</u>	<u>\$ -</u>	<u>\$ 116,600</u>	-22%
TOTAL FUNDS AVAILABLE	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>135,516</u>	<u>-</u>	<u>135,516</u>	-10%
EXPENDITURES & TRANSFERS							
Supplies	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	0%
Professional Services	-	224,000	124,000	87,000	-	87,000	-61%
Insurance	-	4,200	4,200	2,100	-	2,100	-50%
Advertising	-	-	1,384	5,000	-	5,000	N/A
Contingency	-	-	-	20,000	-	20,000	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ 229,700</u>	<u>\$ 131,084</u>	<u>\$ 115,600</u>	<u>\$ -</u>	<u>\$ 115,600</u>	-50%
Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ (79,700)</u>	<u>\$ 18,916</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ (79,700)</u></u>	<u><u>\$ 18,916</u></u>	<u><u>\$ 19,916</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 19,916</u></u>	

The FY18 Economic Development Fund budget included an approved service level adjustment to begin the development of the Spring Creek Corporate campus. The Spring Creek Local Governmental Fund was established in February 2018 in order to record the revenue and expenditures associated with the Spring Creek Corporate Campus. Work efforts focus on revising the Master Development Plan, surveying, preliminary platting and identifying infrastructure needs. Developing a marketing, branding and sign package have been part of the planning processing in FY18. The goal is to plan now and prepare the property for development while Lakeway Drive is under construction so that private development can begin upon completion of the roadway.

This fund is prepared using the modified accrual basis of accounting. This accounting method recognizes revenues when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

Revenue for the Spring Creek Local Governmental Fund is a transfer from the General Fund and \$115,600 is proposed for FY19. Investment earnings of \$1,000 are also included in the FY19 budget.

Expenditures in the amount of \$95,600 are proposed for supplies, professional services, insurance, and advertising related to the development of the property. FY19 total expenditures are projected at \$115,600.

Governmental Capital Improvement Project Budgets

On an annual basis, the City of College Station prepares a five-year Capital Improvements Program (CIP). The CIP is presented for City Council review as part of the annual budget process. The program consolidates all anticipated capital needs for which funding authorization exists. The program is divided into several sections depending on the services provided and the funding source.

Two categories of capital expenditures are defined by the City. The first category of capital expenditure is for major capital projects. Major capital projects are projects that cost more than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more. The second category of capital expenditure is for minor capital projects. Minor capital projects are projects that cost more than \$5,000 and less than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more.

The City only has legal authority to issue General Obligation (GO) debt after a successful citizen referendum. GO debt is debt that obligates the City to repay the issue with ad valorem tax revenues. The City may use GO debt for the acquisition and development of parks and recreation facilities; rights-of-way acquisition; construction and reconstruction of streets; and for public buildings such as City offices, libraries, fire stations and other general use facilities.

The most recent General Obligation bond election was held in November of 2008. Voters approved \$76,950,000 in General Obligation Bond (GOB) authorization to be issued over seven years for streets, traffic, and fire station projects, the Library expansion project, and parks projects including an addition at the Lincoln Center and the Lick Creek Park Nature Center. The City currently has no outstanding 2008 GOB authorization that the City anticipates issuing.

The City has statutory authority, and City Council policy allows for the use of non-voter authorized debt instruments such as Certificates of Obligation and Contract Obligations (generally referred to as COs). City Council policy allows the City to use such instruments for capital items such as the following:

- The purchase and replacement of major computer systems and other technology-based items that have useful lives of not more than ten years
- The purchase and replacement of major equipment items such as fire-fighting equipment. The City has, however, developed policies and procedures to provide almost all of this equipment without issuing debt
- The purchase and development of land for economic development uses
- Transportation infrastructure
- New facilities and existing facility improvements
- Infrastructure for the Electric, Water and Wastewater utilities

In accordance with the direction provided by Council on August 13, 2015, a number of transportation projects will be funded with CO debt over a five year period. In FY18, COs were issued for a number of these street and transportation projects. Included was \$1,500,000 for the Cain/Deacon Union Pacific Railroad Cross Switch project, \$2,700,000 for the Rock Prairie Road West – Wellborn to City Limits project, \$1,000,000 for the Capstone/Barron Realignment project, \$1,000,000 for the Southside Neighborhood Safety Improvements project, \$3,725,000 for the Royder Road Phase II – Backwater to FM 2154 project, \$500,000 for the Lincoln Avenue Rehabilitation project, and \$200,000 for Sidewalk/Neighborhood Plan/Street Modification projects.

In addition to the transportation projects, CO debt was issued in FY18 for a number of facility and technology projects. This included \$700,000 for the purchase of land for the future Fire Station #7 and \$2,000,000 for the design of a New City Hall. It is anticipated that construction of the New City Hall will require a tax rate increase in the future to support the related debt service. Also issued in FY18 was \$350,000 for phase I of the implementation of a Video Surveillance project.

Parks projects for which debt was issued in FY18 included \$1,400,000 for the design of Southeast Park, and \$600,000 for the replacement of the concessions/restroom facility at Bee Creek Park. CO debt was also issued for a number of projects at Central Park including \$800,000 for the replacement of the ball-field lighting (part of the System-wide Park Improvements project), \$785,000 for the replacement of the pavilion/restroom facility, \$675,000 for the rehabilitation of the athletic field restroom facility, and \$950,000 for the rehabilitation of the parking lot.

Street and transportation projects for which CO debt is scheduled to be issued in FY19 include the Cain/Deacon Union Pacific Railroad Cross Switch project, the Capstone and Barron Road Realignment project, the Greens Prairie Road – Arrington to City Limits West of W.S. Phillips Parkway project, the Greens Prairie Trail – City Limits West of Woodlake to Royder project, the Lincoln Avenue Rehabilitation project, the Design of SH40/FM 2154 Interchange project, the Royder Road Phase III – FM 2154 to I&GN Road project, the design of the Pebble Creek Parkway project, and the Greens Prairie Rehabilitation – FM 2154 to Victoria project. Debt is also scheduled to be issued for oversize participation, sidewalk and traffic signal projects. The debt for most of the transportation projects is issued over multiple years as the projects progress.

In addition to the aforementioned transportation projects, it is anticipated that CO debt will be used in FY19 for facility and technology projects. CO debt is also planned in FY19 to be used for the construction of a New City Hall. It is anticipated that construction of the New City Hall will require a tax rate increase in the future to support the related debt service. Additional funding sources are being explored as well to mitigate the impact on the tax rate. Other facility projects for which the FY19 debt issue is planned include the new Police Station; a third Gateway Sign, which will be on the west side of the City; the Fleet Fuel System Rehabilitation; and Fleet Facility Oil Pit and Storm Drain Upgrades. Technology projects for which FY19 CO debt is planned include Fiber Optic Infrastructure, the second phase of a Video Surveillance System, a Video/GPS/Diagnostics System for the City fleet and the replacement of the City's non-public safety radios.

Parks projects for which FY19 debt issue is planned include the System-wide Park Improvements project, the Thomas Park Splash Pad, additional amenities at Veterans Park, the rehabilitation of the basketball pavilion at Lincoln Park, the replacement of the softball lights at Bee Creek Park and the installation of a shade structure at the Lick Creek Nature Center. In addition, it is anticipated that CO debt will be issued for the development of Southeast Community Park. The City currently owns the property on Rock Prairie Road next to the Brazos Valley Solid Waste Management Agency (BVSWMA) landfill where this park is approved. This project would develop the park with eight ball fields, parking, lighting, restrooms, picnic pavilion, batting cages, streets and park amenities. It is anticipated that the project will be completed in phases and additional funding will come from Hotel Tax funds.

It is also anticipated that CO's in the amount of \$12,957,500 will be issued in FY19 for Water capital projects, \$23,800,000 will be issued in FY19 for Wastewater capital projects and that \$4,200,000 will be issued for Electric capital projects.

GOVERNMENTAL CAPITAL PROJECTS

Below are descriptions of the governmental capital projects included in the FY19 Proposed Budget. The funds expended on these projects are considered significant and non-routine.

STREETS, TRAFFIC, SIDEWALKS AND TRAIL CAPITAL PROJECTS

Street Rehabilitation Projects

A number of Street Rehabilitation projects will be in various stages of development in FY19. These include the **Francis Drive Rehabilitation project**, which is being completed in three phases – from Glenhaven to Munson, from Munson to Walton, and from Walton to Texas Avenue. Construction on phase I is in progress and construction on phase II will begin after phase I is complete. Construction on phase III is scheduled for several years out. A portion of the funding for the design of these projects was transferred from the General Fund. The balance of the needed funding will come from CO debt issue and from projects that have been completed and came in under budget. Another rehabilitation project that will continue in FY19 is the **Lincoln Avenue Rehabilitation project**. This project is for the rehabilitation of Lincoln Avenue from Texas Avenue to University Drive. Design began in FY19 and construction is planned for FY20. This project is projected to be funded with CO debt issue.

Several new rehabilitation projects have been added to the capital plan, one of which is planned to begin design in FY19, the **Rehabilitation of Greens Prairie from FM 2154 to Victoria project**. This project is for the rehabilitation of Greens Prairie Trail from Wellborn Road (FM 2154) to Victoria with the proposed roadway being a 2-lane minor collector with added turn lanes at major intersections.

Street Extension/Capacity Improvement Projects

The expenditure of a significant amount of funds is anticipated in FY19 for Street Extension/Capacity Improvement projects. Budget has been included in FY19 for **Oversize Participation (OP) projects** that may arise throughout the fiscal year. These funds are used for building increased capacity on the streets that are being constructed by developers.

Included in the FY19 estimate for street extension and capacity improvement projects is an estimate to complete the construction of the **Lakeway Drive Extension**. This project was part of the 2008 GOB authorization and will extend Lakeway Drive from its current terminus north to the existing Lakeway section south of Scott & White. The project also includes the extension of Pebble Creek Parkway from State Highway 6 east to Lakeway extension.

Also planned for FY19 is the design of **Pebble Creek Parkway**. This project will extend of Pebble Creek Parkway from Lakeway Drive to W.D. Fitch. Design of the project is planned for FY19 and will be funded with CO debt. Construction is not currently funded and will be addressed as the project progresses.

Several projects will continue to progress in FY19 that involve roadway and grade crossing improvements at Union Pacific Railroad Crossings. The first of these projects is the **Relocation of the Union Pacific Railroad Crossing from Cain to Deacon**. This project is for the relocation of the Union Pacific Railroad Crossing from Cain to Deacon with the addition of a traffic signal. Council provided direction to move forward with the **General Parkway Extension** in connection with this project. The second of these projects is the **Union Pacific Railroad Crossing and Roadway Improvements – Rock Prairie Road West – 2154 to the City Limits project**. This project includes the reconstruction of Rock Prairie Road West from approximately Wellborn Road to the city limits. The third of these projects is the **Capstone and Barron Road Realignment project**. This project includes the reconstruction and realignment of Capstone Drive and Barron Road from approximately Apricot Glen to Picadilly Circle.

Another project included in the CIP to address high priority transportation needs is the **Southside Neighborhood Safety Improvements – Holik, Park Place, Anna and Glade**. This project is for the rehabilitation of Park Place, Holik Street, Glade Street and Anna Street surrounding Oakwood Intermediate School. Currently the street cross-sections consist of a rural local street cross-section with open ditches and no pedestrian accommodations for students walking to school. The project is currently in design with construction scheduled FY19.

Funding is included in the FY19 CIP for the **Holleman Drive South Widening project**. This project is for the widening of Holleman Drive South from North Dowling to Rock Prairie Road. It is anticipated that construction will be completed in FY19. In addition, an estimate has been included in FY19 for the completion of the **design of Intersection Improvements at FM 2154 and Holleman**. Once the design is complete, the improvements will be constructed by TxDOT. The **Design of the 2818 Capacity Improvements project** is expected to be completed in FY19. This project is for the design of the widening FM 2818 by adding two lanes from George Bush Drive to Wellborn Road. The traffic signals located at George Bush Drive, Luther Street, and Holleman Drive will be designed to accommodate this expansion. The construction of the capacity improvements will be funded and coordinated by TxDOT.

Several additional extension and capacity projects will continue to move forward in FY19 along the Greens Prairie corridor. While construction of these projects is scheduled for several years out, funds have been estimated in FY18 for design and land acquisition. Construction is expected to begin in FY19 on the **Greens Prairie Road - Arrington Road to City Limits West of Wallace Phillips Parkway project**. This project includes the reconstruction of Greens Prairie Road from approximately Arrington Road to the city limits west of Wallace Phillips Parkway. Construction is also expected to begin in FY19 on the **Greens Prairie Trail – City Limits West of Woodlake to Royder Road**. This project is for the reconstruction of Greens Prairie Trail from the city limits west of Woodlake to Royder Road.

Work will also continue in FY19 on Royder Road. The first of these is the **Royder Road Phase II – Backwater to FM 2154 project**. This project includes the reconstruction and realignment of Royder Road from approximately FM2154 to the north boundary of the CSISD Middle School #3 property. Construction on this project is expected to progress in FY19. Design will begin in FY19 on the **Royder Road Phase III – FM 2154 to I&GN Road project**. This project includes the extension of Royder Road from FM 2154 across the UP railroad to connect into I&GN Road. The extension of road will be a 4-lane minor arterial at the intersection of FM 2154 and will narrow into a collector section as it extends west towards I&GN Road.

Design work is also expected to start in FY19 on the **State Highway 40/FM 2154 Interchange project**. It is anticipated that much coordination will be needed for this project, so preliminary engineering, surveying and land acquisition is being completed in FY18. It is anticipated that the interchange would be constructed by TxDOT, but that the land acquisition, connectivity and design would be completed by the City.

Traffic Projects

The FY19 Proposed Budget includes a number of traffic projects throughout the City. Signal projects that are currently in design and expected to be constructed in FY19 include a **signal at Barron Road/Alexandria Avenue** and a **signal at Texas Avenue/Brothers Boulevard**. In addition, it is anticipated that design will begin in FY19 on a **signal at Dartmouth/2818**.

The most significant traffic project to be included in the FY19 Proposed Budget is the **Intelligent Transportation System (ITS) Master Plan Implementation**. In 2013, an ITS Master Plan was developed in order to provide an evaluation status of the Traffic Division and identify any deficiencies in technology such as signal controllers and central system software that are at the end of their useful lives. CO debt has been issued for most of the capital costs of this project that are included in the CIP. In addition, the Texas A&M University System has committed \$850,000 for improvements beyond the original scope of the project. The project is expected to continue in FY19 and be completed in FY20.

Sidewalk and Trail Projects

The City of College Station has worked over the years to ensure adequate transportation infrastructure is constructed for pedestrians and bicyclists. The City has an adopted Bicycle, Pedestrian and Greenways Master Plan. The FY19 Proposed Budget includes budget the **addition of sidewalks along Munson Drive from Dominik Drive to Harvey Road**. This project is being designed in FY18 and will be constructed in FY19. Additional funds have been included in the budget for smaller scale capital improvement projects that have been identified throughout the City as part of neighborhood plans or similar plans. The funding for these projects will come from CO debt issue.

An estimate is included in FY19 for the completion of the construction of the **Phase II of the University Drive Pedestrian Improvements project**. This project consists of implementing the remaining phases (2 through 5) of the Pedestrian Improvements on University Drive. The project is designed to improve pedestrian safety in the Northgate area of College Station while preserving vehicular mobility. The improvements included in the project will ultimately extend from College Main to South College Avenue.

Also included for FY19 is the construction of a **parking lot and trailhead** that will connect with the recently completed Lick Creek Hike and Bike Trail and that is adjacent to Lakeway Drive. This parking lot and trail head will provide access to the trail. Funding for the trailhead and parking lot will come from the remaining Lick Creek Hike and Bike Trail project budget balance.

PARKS AND RECREATION CAPITAL PROJECTS

The FY19 Proposed Budget includes a number of Parks and Recreation capital improvement projects. Included is budget for **Field Redevelopment projects**. Field Redevelopment funds are collected from the fees paid by players and teams from both City leagues and outside user groups. The funds are used for replacements, repairs and upgrades to numerous athletic facilities and parks throughout the City.

The FY19 Proposed Budget includes an estimate for the purchase of park land as part of the **Neighborhood Parks Revolving Fund project**. These funds are used for the purpose of purchasing park land primarily in areas that are not yet developed. Also included in FY19 is an estimate for aquatics renovations/improvements. This budget was established for smaller scale aquatics capital projects and the FY19 estimate reflects the balance that remains in the project. Park upgrades planned as part of the **System-wide Park Improvements project** include new play units at Thomas Park and Gabbard Park, new sidewalks at Richard Carter Park and a new metal roof at Thomas Park.

Also included in FY19 is an estimate for the development of **Southeast Community Park**. The City currently owns the property on Rock Prairie Road next to the BVSWMA landfill where this park will be located. This project will include eight ball fields, parking, lighting, restrooms, picnic pavilion, batting cages, streets and park amenities. It is anticipated that the project will be completed in phases and funding will be a combination of CO debt and Hotel Tax funds.

Other Parks projects included in the FY19 Proposed Budget include the **Central Park Pavilion/Restroom Rehabilitation project, the Central Park Athletic Field Restroom Rehabilitation project, and the Bee Creek Concessions/Restroom project**. It is anticipated that the design of these projects will be completed in FY18 with construction in FY19. COs have been issued for these projects.

Several new parks projects have been added to the FY19 Capital Plan to address needed improvements. These include the **Veterans Park Amenities project, a Basketball Pavilion at Lincoln Center, Softball Lights at Bee Creek Park and a Shade Structure at Lick Creek Nature Center**.

In addition, included in the FY19 Proposed Budget is the construction of a **Splash Pad at Thomas Park**. This would require that the existing pool be closed and the resources be redirected to a splash pad.

GENERAL GOVERNMENT, TECHNOLOGY AND CAPITAL EQUIPMENT CAPITAL PROJECTS

General government and capital equipment projects are planned assets that have value to more than one specific area of City operations. The two main divisions within this category are public facilities and technology/equipment projects.

Included in the FY19 Proposed Budget is an estimate for the completion of the **Library Expansion project**. This project is for the expansion and renovation of the Larry J. Ringer Library. Construction began in FY18 and is expected to be completed in FY19.

The FY19 budget also includes projects for existing City facilities and are necessary to address compliance and corrective maintenance needs. These projects are being funded with one-time General Funds that have been transferred to the General Government CIP Fund. The first of these projects is for the **replacement, containment repair, and cleaning of existing above-ground storage tanks**. This is necessary in order to meet Texas Commission on Environmental Quality (TCEQ) regulations. The second of these projects is the **addition of a tipping structure that will be used for street sweeping containment**. This structure is necessary for TCEQ and Environmental Protection Agency (EPA) compliance. Also budgeted in FY19 are **Upgrades to the Fleet Facility Oil Pit and Storm Drain**. These include the installation of a pit guard, grit trap and oil/water interceptor.

Also included in the FY19 Proposed Budget are estimates for **Gateway Sign projects**. One of these signs is currently under design will be located in the State Highway 6 right-of-way near the south College Station city limit. The other sign will be constructed near the west College Station city limit. A sign has already been constructed at the north College Station city limit and the final sign, which will be constructed near the east College Station city limit, is projected for FY20.

The budget also includes several significant facility projects. The first of these projects is the **new Police Station**. The new Police Station will be located at the southeast corner of the intersection of Dartmouth Street and Krenek Tap Road. Construction is expected to begin in FY19 and be completed in FY20. In FY17, \$25,000,000 in CO debt was issued for the construction of the Police Station and a corresponding tax rate increase of 2.5 cents was approved in FY18 to support the related debt service.

Also included in the FY19 Proposed Budget is an estimate for the **Arts Council Building Renovation**. A portion of the funding for this project came from the General Fund and the balance of the funding for this project will come from the R.E. Meyer Estate Restricted Gift Fund. The R.E. Meyer Estate Restricted Gift funds were bequeathed to the City for use on programs for senior programming. The renovated building will provide facilities the Parks and Recreation Department will use to expand upon current Senior Services and Programs.

Another significant facility project included in the FY19 Proposed Budget is a **New City Hall**. The project is expected to be designed in FY18 and FY19 with construction projected to begin in the latter part of FY19 and continue through FY21. Current forecasts indicate that a tax rate increase will be needed to support the debt service related to the construction of a New City Hall. Additional funding sources are being explored as well to mitigate the impact on the tax rate. The project is expected to be funded with CO debt, and cash including cash from the Electric Fund, the TIRZ 18 fund balance, the General Fund, and the PEG Fund.

The budget also includes some projects intended to address future space constraints. The five-year CIP includes an estimate for the renovations that will be needed at the **existing PD Building** once it is vacated. It is anticipated that other City staff will move to that building at that time and renovations will likely be needed. Identified needs include HVAC replacement and roof replacement.

The FY19 Proposed Budget also includes projected expenditures for technology and equipment projects. This includes the **Implementation of a Work Management System** in the Parks and Recreation Department. The Parks and Recreation department intends to implement Cityworks as a Work Management solution. A portion of the balance of the ERP System Implementation will be used to fund the implementation of the PARD work management system.

Also included in the FY19 capital plan include the **Mobile Computing Infrastructure project**. This project will provide the capability for mobile and field workers to access enterprise applications and city network resources from any location and device that has connectivity. This project is proposed to be funded with General Funds transferred to the General Government CIP Fund. An estimate is also included in FY19 for the **Fiber Optic Infrastructure project**. This project will support the installation of fiber optic cable to continue expansion of the City's network to new buildings and facilities, and to permit the connection of existing facilities that are not currently on the network. It is anticipated that fiber optic infrastructure expansion will be needed for the foreseeable future. The CIP includes an annual estimate for three years. It is anticipated that CO debt will be issued to fund the fiber optic infrastructure.

The budget also includes a project for a cohesive **Video Surveillance System**. Currently, there are multiple video surveillance systems installed by various departments throughout the city. This project would implement a city-wide infrastructure and basis for migrating the existing system over the next three to four years, with installation of the first phase of the project to be installed in Northgate in FY18. The second phase is projected to be installed in FY19 and includes City Hall, the Public Works shops and Utility Customer Service. In FY 20 Municipal Court would come into the system as part of phase three.

Three new technology projects are proposed to be added to the capital plan to address existing and future technology needs. The first of these is the **Network Upgrade/Replacement**. The current network switching and routing infrastructure was implemented in FY09 and have met or exceeded their service lives. Newer switching technologies are required for securing the network, enabling high bandwidth content traversal, and refreshed hardware. The Network Upgrade/Replacement is planned for FY20. Other new technology CIP projects include the **City Fleet Video/GPS/Diagnostics project** and the **Non-public Safety Radio Replacement project**. The former is for the installation of a tracking and monitoring system/device in all service vehicles in the City. The latter is for the replacement 192 handheld/portable units and 184 mobile units (stationary or in-car).

ADDITIONAL O&M COSTS

The FY19 Proposed Budget includes a number of governmental capital projects that have been recently completed and have added operations and maintenance (O&M) expense. In particular, the City's General Fund has been and will continue to be impacted by capital projects as they come on line. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process (i.e. for additional personnel). In some situations, the anticipated O&M cost is added to the base budget (i.e. additional budget for utility costs).

Departments are expected to consider the impact of current and planned capital improvement projects on operations and maintenance (O&M) budgets. This analysis is a component of the 5-year Strategic Business Plans that are completed by all City departments. Projections as to the impact of capital projects on O&M budgets that are included in the Strategic Business Plans are used by the Budget and Financial Reporting division in financial forecasting.

The FY19 Proposed Budget includes \$102,038 for O&M related to General Government CIP projects that are anticipated to be completed in FY19. O&M budget has been included for the Lakeway Drive Extension project, the Lincoln Center Expansion project, the Arts Council Building Renovation project and the Public Works Compliance Upgrades project.

In addition, a reduction in O&M costs has been forecasted related to the closing of Thomas Park Pool. It is anticipated that the maintenance costs of a splash pad will be lower than those of the pool.

In addition to the budget included for FY19, O&M estimates are included in the financial forecasts for projects that are expected to be completed in the next five years. A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the governmental capital projects. It is anticipated that the availability of

funding for the O&M costs will be limited in upcoming years. Therefore, departments will continue to evaluate current operations before increases in budget will be approved. Recommendations may also be made to delay projects for which O&M funding does not exist.



CITY OF COLLEGE STATION
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**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

			BUDGET APPROPRIATIONS			
PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY17	REVISED FY17 - 18 APPROPRIATIONS	PROPOSED FY18 - 19 APPROPRIATIONS		
BEGINNING FUND BALANCE:			\$	49,575,327	\$ 30,577,689	
ADDITIONAL RESOURCES:						
GENERAL OBLIGATION BONDS (08 GOB)			\$	-	-	
CERTIFICATES OF OBLIGATIONS				15,377,500	16,240,000	
INTRAGOVERNMENTAL TRANSFERS				-	50,511	
INTERGOVERNMENTAL TRANSFERS				-	-	
INVESTMENT EARNINGS				400,000	400,000	
OTHER				329,688	879,503	
SUBTOTAL ADDITIONAL RESOURCES			\$	16,107,188	\$ 17,570,014	
TOTAL RESOURCES AVAILABLE			\$	65,682,515	\$ 48,147,703	
STREET REHABILITATION PROJECTS						
*/4	FRANCIS DRIVE REHABILITATION PH I	ST1419	1,745,000	1,260,000	485,000	-
*/4	FRANCIS DRIVE REHABILITATION PH II	ST1420	1,355,000	840,000	515,000	-
5	FRANCIS DRIVE REHABILITATION PH III	TBD	1,570,000	-	-	-
5	LINCOLN AVENUE REHABILITATION	ST1801	5,000,000	-	775,000	-
5	EISENHOWER STREET REHABILITATION	TBD	825,000	-	-	-
5	WD FITCH REHAB PH I - SH30 TO TONKAWAY LAKE RD	TBD	4,000,000	-	-	-
5	WD FITCH REHAB PH II - TONKAWAY LAKE RD to RPR	TBD	4,050,000	-	-	-
5	JANE STREET REHABILITATION	TBD	655,000	-	-	-
5	ROCK PRAIRIE RD REHAB - W.D. FITCH to CITY LIMITS	TBD	1,950,000	-	-	-
5	GREENS PRAIRIE REHAB (FM 2154 to VICTORIA)	TBD	3,620,000	-	-	521,000
5	LUTHER ST REHAB - MARION PUGH TO PENBERTHY	TBD	1,810,000	-	-	-
5	JAMES PKWY & PURYEAR DR - SOUTH OF FRANCIS	TBD	2,540,000	-	-	-
5	KRENEK TAP REHAB	TBD	5,115,000	-	-	-
5	MARION PUGH REHAB - LUTHER TO GEORGE BUSH	TBD	3,000,000	-	-	530,000
CLOSED PROJECTS						
SUBTOTAL			\$	2,100,000	\$ 1,775,000	\$ 1,051,000
STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS						
2	OVERSIZE PARTICIPATION (2003 GOB)	ST0519	64,209	64,209	-	-
1	OVERSIZE PARTICIPATION (HOLLEMAN ASSESSMENT)	ST1204	203,303	203,303	-	-
5	OVERSIZE PARTICIPATION (FY17 - FY20)	ST1701	250,000	50,000	100,000	100,000
3	LAKEWAY EXTENSION	ST1101	12,477,000	12,477,000	-	-
5	PEBBLE CREEK PARKWAY DESIGN	TBD	500,000	-	-	500,000
5	CAIN/DEACON UNION PACIFIC RAILROAD CROSS SWITCH	ST1602	5,400,000	3,775,000	1,625,000	-
3	GENERAL PARKWAY EXTENSION - BARRACKS TO CAIN	ST1713	1,000,000	1,000,000	-	-
5	GENERAL PARKWAY EXTENSION - ROCK PRAIRIE TO GRAHAM	TBD	1,130,000	-	-	-
5	DESIGN OF FM 2818 CAPACITY IMPROVEMENTS	ST1603	1,415,064	1,415,064	-	-
5	ROCK PRAIRIE RD WEST - WELLBORN TO CITY LIMITS	ST1604	5,900,000	4,985,000	915,000	-
5	ROCK PRAIRIE RD - SH6 TO MEDICAL WAY	TBD	4,290,000	-	-	-
5	CAPSTONE AND BARRON REALIGNMENT	ST1605	7,065,000	6,470,000	-	595,000
5	SAFETY IMP - HOLIK, PARK PL, ANNA & GLADE	ST1606	2,585,000	995,000	1,590,000	-
5	HOLLEMAN DR S - N DOWLING TO ROCK PRAIRIE RD	ST1607	11,410,000	9,810,000	1,600,000	-
1	DESIGN OF FM2154 & HOLLEMAN INTERSECTION IMP	ST1708	640,889	260,889	380,000	-
5	GREENS PRAIRIE RD-ARRINGTON TO CL W OF WS PHILLIPS	ST1702	8,385,500	100,000	943,500	7,341,500
5	GREENS PRAIRIE TRAIL-CL W OF WOODLAKE TO ROYDER	ST1703	4,580,000	100,000	494,000	3,986,000
5	ROYDER ROAD EXPANSION	ST1611	3,490,000	3,490,000	-	-
5	ROYDER RD PH II - BACKWATER TO FM 2154	ST1709	5,290,812	565,812	4,725,000	-
5	ROYDER RD PH III - FM 2154 to I&GN RD	TBD	3,400,000	-	-	890,000
5	SH40 AND FM 2154 INTERCHANGE	ST1803	5,000,000	-	500,000	250,000
5	LUTHER EXTENSION (FM 2818 TO NORTH DOWLING)	TBD	8,000,000	-	-	-
5	WS PHILLIPS PKWY - GP RD to BARRON RD CUT OFF	TBD	7,800,000	-	-	-
CLOSED PROJECTS						
SUBTOTAL			\$	45,761,277	\$ 12,872,500	\$ 13,662,500

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY16	ACTUAL FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23	PROJECTED FY 23-24
	\$ 29,702,562	\$ 49,575,327	\$ 30,577,689	\$ 12,589,212	\$ 1,069,400	\$ 635,014	\$ 442,014	\$ 252,014
	\$ 13,690,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	21,313,923	10,625,000	16,240,000	21,490,000	28,210,000	13,915,000	6,180,000	-
	24,489	-	50,511	-	-	-	-	-
	463,839	803,049	-	-	-	-	-	-
	310,638	600,000	400,000	100,000	10,000	10,000	10,000	10,000
	177,395	205,925	879,503	307,450	141,050	69,575	30,900	-
	\$ 35,980,284	\$ 12,233,974	\$ 17,570,014	\$ 21,897,450	\$ 28,361,050	\$ 13,994,575	\$ 6,220,900	\$ 10,000
	\$ 65,682,846	\$ 61,809,301	\$ 48,147,703	\$ 34,486,662	\$ 29,430,450	\$ 14,629,589	\$ 6,662,914	\$ 262,014
133,394	25,948	1,455,583	130,075	-	-	-	-	-
66,888	9,751	8,385	1,269,976	-	-	-	-	-
-	-	-	-	-	-	255,000	1,315,000	-
-	-	152,943	525,886	4,321,171	-	-	-	-
-	-	-	-	-	-	175,000	650,000	-
-	-	-	-	325,000	3,675,000	-	-	-
-	-	-	-	425,000	3,625,000	-	-	-
-	-	-	-	-	-	155,000	500,000	-
-	-	-	-	-	-	165,000	1,785,000	-
-	-	-	410,000	1,210,000	2,000,000	-	-	-
-	-	-	-	-	-	850,000	960,000	-
-	-	-	-	340,000	1,100,000	1,100,000	-	-
-	-	-	-	325,000	2,540,000	2,250,000	-	-
-	-	-	350,000	1,150,000	1,500,000	-	-	-
-	2,191,633	10,442	-	-	-	-	-	-
\$ 200,282	\$ 2,227,332	\$ 1,627,353	\$ 2,685,937	\$ 8,096,171	\$ 14,440,000	\$ 4,950,000	\$ 5,210,000	\$ -
-	-	-	64,209	-	-	-	-	-
-	-	-	203,303	-	-	-	-	-
-	-	-	200,000	50,000	-	-	-	-
442,419	879,439	7,145,000	4,010,142	-	-	-	-	-
-	-	-	500,000	-	-	-	-	-
183,625	322,979	41,000	3,195,000	1,657,396	-	-	-	-
-	2,070	373,000	624,930	-	-	-	-	-
-	-	-	-	-	-	360,000	770,000	-
91,872	408,139	355,853	68,200	491,000	-	-	-	-
320,271	413,427	33,000	4,107,000	1,026,302	-	-	-	-
-	-	-	-	2,290,000	2,000,000	-	-	-
92,316	329,771	844,245	1,725,000	4,073,668	-	-	-	-
66,393	140,105	135,000	2,243,502	-	-	-	-	-
367,414	585,120	8,024,336	2,433,130	-	-	-	-	-
-	102,211	328,599	25,000	185,079	-	-	-	-
-	844	312,000	1,816,000	6,256,156	-	-	-	-
-	616	135,492	1,602,800	2,841,092	-	-	-	-
59,642	336,205	3,094,153	-	-	-	-	-	-
-	207,534	415,000	4,463,812	204,466	-	-	-	-
-	-	-	800,000	2,600,000	-	-	-	-
-	-	-	663,000	632,000	3,002,000	703,000	-	-
-	-	-	-	830,000	7,170,000	-	-	-
-	-	-	-	-	800,000	7,000,000	-	-
-	7,479,524	67,150	-	-	-	-	-	-
\$ 1,623,952	\$ 11,207,984	\$ 21,303,828	\$ 28,745,028	\$ 23,137,159	\$ 12,972,000	\$ 8,063,000	\$ 770,000	\$ -

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

			BUDGET APPROPRIATIONS					
PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY17	REVISED FY17 - 18 APPROPRIATIONS	PROPOSED FY18 - 19 APPROPRIATIONS				
TRAFFIC PROJECTS								
5	FUTURE TRAFFIC SIGNAL PROJECTS	ST1704	-	-	342,386	750,000		
5	BARRON/ALEXANDRIA SIGNAL	ST1802	600,000	92,386	57,614			
5	TEXAS AVE/BROTHERS SIGNAL	ST1805	600,000	-	150,000	-		
5	DARTMOUTH/2818 SIGNAL	TBD	600,000	-	-	-		
5	UNIVERSITY/NIMITZ SIGNAL	TBD	592,386	-	-	-		
5	HOLLEMAN DR WEST/JONES BUTLER ROUNDABOUT	TBD	605,000	-	-	-		
5	GREENS PRAIRIE RD AT ARRINGTON SIGNAL	ST1608	942,800	790,000	152,800			
4	ITS MASTER PLAN	ST1501	5,425,000	5,425,000	-	-		
CLOSED PROJECTS								
SUBTOTAL			\$	6,307,386	\$	702,800	\$	750,000
SIDEWALKS & TRAILS								
5	SIDEWALK PROJECTS	ST1705	300,000	-	-	-		
5	MUNSON SIDEWALKS	ST1807	350,000	100,000	250,000			
5	SIDEWALK/NH PLAN/STREET MODIFICATION PROJECTS	ST1804	1,150,000	-	50,000	150,000		
3	UNIVERSITY DR PEDESTRIAN IMP Ph II	ST1206	7,055,000	7,055,000	-	-		
3	LICK CREEK HIKE AND BIKE TRAIL HEAD/PARKING	ST1711	284,792	284,792	-	-		
CLOSED PROJECTS								
SUBTOTAL			\$	7,439,792	\$	300,000	\$	150,000
CAPITAL PROJECTS SUBTOTAL			\$	61,608,455	\$	15,650,300	\$	15,613,500
OTHER					-	-		
DEBT ISSUANCE COSTS					76,888	81,200		
GENERAL & ADMIN. CHARGES					454,007	462,819		
TOTAL EXPENDITURES					\$	16,181,195	\$	16,157,519
Measurement Focus Increase (Decrease)								
ENDING FUND BALANCE:					\$	49,501,320	\$	31,990,184

* Funded with General Funds to be transferred in to the Streets Capital Projects Fund.

1 Estimated \$500,000 to be received through future assessments related to Holleman Extension project. Funds will not be available for expenditure until they are received.

2 Indicates projects funded through 2003 G.O. Bond Authorization

3 Indicates projects funded through 2008 G.O. Bond Authorization

4 Funded with Certificates of Obligation (CO) debt or a combination of CO debt and budget balance from closed projects; ITS Master Plan budget includes \$850,000 to be received from TX A&M University System

5 Projects projected to be funded with Certificates of Obligation (CO) debt

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY16	ACTUAL FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23	PROJECTED FY 23-24
-	-	-	-	-	-	-	-	-
-	-	45,000	555,000	-	-	-	-	-
-	-	45,000	555,000	-	-	-	-	-
-	-	-	150,000	450,000	-	-	-	-
-	-	-	-	-	592,386	-	-	-
-	-	-	-	-	-	605,000	-	-
14,317	125,693	802,790	-	-	-	-	-	-
1,866,232	482,286	697,000	1,353,000	1,026,482	-	-	-	-
	644,753	259,920						
<u>\$ 1,880,549</u>	<u>\$ 1,252,732</u>	<u>\$ 1,849,710</u>	<u>\$ 2,613,000</u>	<u>\$ 1,476,482</u>	<u>\$ 592,386</u>	<u>\$ 605,000</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	-	-	150,000	150,000	-	-	-
-	-	24,122	325,878	-	-	-	-	-
-	-	-	200,000	150,000	300,000	300,000	200,000	-
560,972	414,703	5,884,467	194,858	-	-	-	-	-
-	21	35,000	249,771	-	-	-	-	-
-	405,552	-	-	-	-	-	-	-
<u>\$ 560,972</u>	<u>\$ 820,276</u>	<u>\$ 5,943,589</u>	<u>\$ 970,507</u>	<u>\$ 300,000</u>	<u>\$ 450,000</u>	<u>\$ 300,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>
<u>\$ 4,265,755</u>	<u>\$ 15,508,324</u>	<u>\$ 30,724,480</u>	<u>\$ 35,014,472</u>	<u>\$ 33,009,812</u>	<u>\$ 28,454,386</u>	<u>\$ 13,918,000</u>	<u>\$ 6,180,000</u>	<u>\$ -</u>
	2,864	-	-	-	-	-	-	-
	178,923	53,125	81,200	107,450	141,050	69,575	30,900	-
	417,408	454,007	462,819	300,000	200,000	200,000	200,000	200,000
	<u>\$ 16,107,519</u>	<u>\$ 31,231,612</u>	<u>\$ 35,558,491</u>	<u>\$ 33,417,262</u>	<u>\$ 28,795,436</u>	<u>\$ 14,187,575</u>	<u>\$ 6,410,900</u>	<u>\$ 200,000</u>
	<u>\$ 49,575,327</u>	<u>\$ 30,577,689</u>	<u>\$ 12,589,212</u>	<u>\$ 1,069,400</u>	<u>\$ 635,014</u>	<u>\$ 442,014</u>	<u>\$ 252,014</u>	<u>\$ 62,014</u>

**GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

		BUDGET APPROPRIATIONS		
PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY16	REVISED FY 17 - 18 APPROPRIATIONS	PROPOSED FY 18 - 19 APPROPRIATIONS
BEGINNING FUND BALANCE:			\$ 3,342,655	\$ 4,366,691
ADDITIONAL RESOURCES:				
GENERAL OBLIGATION BONDS			\$ -	\$ -
CERTIFICATES OF OBLIGATIONS			5,135,000	8,464,000
INTERGOVERNMENTAL TRANSFERS			-	-
INTRAGOVERNMENTAL TRANSFERS			-	-
INVESTMENT EARNINGS			25,000	25,000
FIELD REDEVELOPMENT FEE REVENUE			96,000	96,000
OTHER			23,675	42,320
SUBTOTAL ADDITIONAL RESOURCES			\$5,279,675	\$8,627,320
TOTAL RESOURCES AVAILABLE			\$8,622,330	\$12,994,011
PARK PROJECTS				
* FIELD REDEVELOPMENT	PK1011/PK1012/PK1014	-	300,000	196,000
1 NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,696,898	1,696,898	-
2 AQUATICS RENOVATION/IMPROVEMENTS	PK1701	290,000	290,000	-
2 SYSTEM-WIDE PARK IMPROVEMENTS	PK1702	2,947,500	798,500	801,500
2 SOUTHEAST PARK	HM1607	6,000,000	-	1,400,000
2 CENTRAL PARK PAVILION/RESTROOM REHAB	PK1802	785,000	-	75,000
2 CENTRAL PARK ATHLETIC FIELD RESTROOM REHAB	PK1803	675,000	-	75,000
2 CENTRAL PARK - ATHLETIC FIELD IMPR	TBD	375,000	-	-
2 BEE CREEK CONCESSIONS/RESTROOMS	PK1804	600,000	-	75,000
2 THOMAS PARK SPLASH PAD	TBD	1,000,000	-	-
2 VETERANS PARK AMENITIES & IMPROVEMENTS	TBD	1,165,000	-	-
2 LINCOLN CENTER BBALL PAVILION	TBD	300,000	-	-
2 BEE CREEK SOFTBALL LIGHTS	TBD	450,000	-	-
2 LICK CREEK SHADE STRUCTURE	TBD	200,000	-	-
CLOSED PROJECTS			1,400,000	
CAPITAL PROJECTS SUBTOTAL			\$ 4,126,500	\$ 10,464,000
MISCELLANEOUS			-	-
DEBT ISSUANCE COST			23,675	42,320
GENERAL & ADMIN. CHARGES			34,490	36,213
TOTAL EXPENDITURES			\$ 4,184,665	\$ 10,542,533
Measurement Focus Increase (Decrease)				
ENDING FUND BALANCE:			\$4,437,665	\$2,451,478

- * Project funded with Field Redevelopment fees from field users
- 1 Indicates projects funded through 2008 G.O. Bond Authorization
- 2 Indicates projects funded through Certificates of Obligation

**GENERAL GOVERNMENT
PARKS AND RECREATION PROJECTS
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY16	FY 16-17 ACTUAL	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23	PROJECTED FY 23-24
	\$8,054,698	\$3,342,655	\$ 4,366,691	\$ 611,142	\$ 435,944	\$ 255,944	\$ 73,944	\$ 44,944
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1,030,952	5,210,000	8,464,000	600,000	-	-	375,000	-
		-	-	-	-	-	-	-
	63,500	-	-	-	-	-	-	-
	58,178	40,000	25,000	7,500	4,000	2,000	1,000	1,000
	109,197	96,000	96,000	96,000	96,000	96,000	96,000	96,000
	-	26,050	42,320	3,000	-	-	1,875	-
	<u>\$1,261,827</u>	<u>\$5,372,050</u>	<u>\$8,627,320</u>	<u>\$706,500</u>	<u>\$100,000</u>	<u>\$98,000</u>	<u>\$473,875</u>	<u>\$97,000</u>
	<u>\$9,316,525</u>	<u>\$8,714,705</u>	<u>\$12,994,011</u>	<u>\$1,317,642</u>	<u>\$535,944</u>	<u>\$353,944</u>	<u>\$547,819</u>	<u>\$141,944</u>
	728,800	95,946	196,338	196,000	211,899	250,000	250,000	96,000
	714,483	-	-	982,415	-	-	-	-
	-	136,454	75,370	78,176	-	-	-	-
	-	583,161	1,016,839	718,000	629,500	-	-	-
	-	-	620,255	5,379,745	-	-	-	-
	-	-	75,000	710,000	-	-	-	-
	-	-	75,000	600,000	-	-	-	-
	-	-	-	-	-	-	375,000	-
	-	-	75,000	525,000	-	-	-	-
	-	-	-	1,000,000	-	-	-	-
	-	-	-	1,165,000	-	-	-	-
	-	-	-	300,000	-	-	-	-
	-	-	-	450,000	-	-	-	-
	-	-	-	200,000	-	-	-	-
	5,118,843	2,153,672	-	-	-	-	-	-
	<u>\$ 1,443,283</u>	<u>\$ 5,934,403</u>	<u>\$ 4,287,474</u>	<u>\$ 12,304,336</u>	<u>\$ 841,399</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 471,000</u>
		650	-	-	-	-	-	-
		5,952	26,050	42,320	3,000	-	1,875	-
		32,865	34,490	36,213	37,299	30,000	30,000	30,000
	<u>\$ 5,973,870</u>	<u>\$ 4,348,014</u>	<u>\$ 12,382,869</u>	<u>\$ 881,698</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ 502,875</u>	<u>\$ 126,000</u>
	\$ -							
	<u>\$ 3,342,655</u>	<u>\$ 4,366,691</u>	<u>\$ 611,142</u>	<u>\$ 435,944</u>	<u>\$ 255,944</u>	<u>\$ 73,944</u>	<u>\$ 44,944</u>	<u>\$ 15,944</u>

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

	PROJECT BUDGET AMOUNT	BUDGET APPROPRIATIONS		
		APPROPRIATIONS THROUGH FY17	REVISED FY17-18 APPROPRIATIONS	PROPOSED FY18-19 APPROPRIATIONS
BEGINNING FUND BALANCE:			\$ 39,662,661	\$ 33,776,417
ADDITIONAL RESOURCES:				
GENERAL OBLIGATION BONDS (08 GOB)			\$ -	\$ -
CERTIFICATES OF OBLIGATIONS			3,825,000	14,475,000
INTRAGOVERNMENTAL TRANSFERS			1,594,190	10,346,500
INVESTMENT EARNINGS			235,000	210,000
OTHER			10,000	72,375
SUBTOTAL ADDITIONAL RESOURCES			\$ 5,664,190	\$ 25,103,875
TOTAL RESOURCES AVAILABLE			\$ 45,326,851	\$ 58,880,292
PUBLIC FACILITIES				
1 LIBRARY EXPANSION	GG1010	8,385,000	8,385,000	-
4 STORAGE TANKS & CONTAINMENT	GG1601	212,000	212,000	-
4 PW's COMPLIANCE UPGRADES	GG1602	584,589	584,589	-
2 CITY GATEWAY SIGN #2 (South)	GG1701	200,000	200,000	-
2 CITY GATEWAY SIGN #3 (West)	TBD	175,000	-	175,000
2 CITY GATEWAY SIGN #4 (East)	TBD	175,000	-	-
5 NEW POLICE STATION	GG1604	29,500,000	28,000,000	-
5 FIRE STATION #7	GG1804	7,100,000	-	700,000
6 ARTS COUNCIL BUILDING RENOVATION	GG1605	973,190	400,000	573,190
7 NEW CITY HALL	GG1801	33,000,000	-	2,000,000
2 RENOVATION OF EXISTING PD BUILDING	GG1805	5,000,000	-	-
2 FLEET UPGRADES - OIL PIT & STORM DRAIN	TBD	165,000	-	-
CLOSED PROJECTS			-	165,000
FACILITY PROJECTS SUBTOTAL			\$ 3,273,190	\$ 32,840,000
TECHNOLOGY/EQUIPMENT PROJECTS				
3 ERP SYSTEM REPLACEMENT	CO1204	5,525,000	5,525,000	-
3 WORK MGMT SYSTEM IMPLEMENTATION - PARD	TBD	150,000	150,000	-
4 MOBILE COMPUTING INFRASTRUCTURE	CO1502	96,500	96,500	-
2 FIBER OPTIC INFRASTRUCTURE	CO1701	675,000	225,000	275,000
2 VIDEO SURVEILLANCE SYSTEM	CO1802	790,000	-	350,000
2 FLEET FUEL SYSTEM REHAB	TBD	1,600,000	-	-
2 NETWORK UPGRADE/REPLACEMENT	TBD	810,000	-	-
2 VIDEO/GPS/DIAGNOSTICS FOR CITY FLEET	TBD	420,000	-	-
2 NON-PUBLIC SAFETY RADIO REPLACEMENT	TBD	760,000	-	-
2 E-BUILDER SOFTWARE IMPLEMENTATION	TBD	200,000	-	-
CLOSED PROJECTS			565,000	
TECHNOLOGY/EQUIPMENT PROJECTS SUBTOTAL			\$ 1,190,000	\$ 3,260,000
CAPITAL PROJECTS SUBTOTAL			\$ 4,463,190	\$ 36,100,000
DEBT ISSUANCE COSTS			\$ 15,625	\$ 72,375
TRANSFERS			-	-
OTHER MISC			-	-
GENERAL & ADMIN. CHARGES			113,667	118,773
TOTAL EXPENDITURES			\$ 4,592,482	\$ 36,291,148
Measurement Focus Increase (Decrease)				
*ENDING FUND BALANCE:			\$ 40,734,369	\$ 22,589,144

- 1 Indicates projects funded through 2008 General Obligation (G.O.) Bond Authorization
 - 2 Funded primarily with Certificates of Obligation (C.O.) debt
 - 3 Estimated to be funded with General Funds (\$412,041); Water, WW and Electric Utility funds (\$1,375,561), Sanitation Fund (\$43,439), Drainage Fund (\$28,959), and C.O. debt (\$3,325,000)
 - 4 Funded with General Funds transferred to General Gov't CIP Fund
 - 5 Projects expected to be funded with G.O. and/or C.O. debt. Funding for these projects is projected to require an increase to the property tax rate in future years
 - 6 Funded with General Funds transferred to General Gov't CIP Fund (\$400,000) and R.E. Meyer Restricted Gift funds for Senior Programs (\$573,190)
 - 7 Proposed funding for New City Hall: \$10,000,000 from Electric Fund, \$934,844 from TIRZ 18, \$500,000 from General Fund, \$20,640,000 CO debt, and \$925,156 from the PEG Fund
- * Ending Fund Balance includes \$260,000 from Cayenta settlement

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY16	FY 16-17 ACTUAL	PROJECTED FY17-18	PROJECTED FY18-19	PROJECTED FY19-20	PROJECTED FY20-21	PROJECTED FY21-22	PROJECTED FY22-23	PROJECTED FY23-24
	\$ 11,692,850	\$ 39,662,661	\$ 33,776,417	\$ 25,967,059	\$ 9,320,989	\$ 746,650	\$ 584,334	\$ 453,654
	\$ 3,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	28,260,000	3,050,000	14,475,000	12,160,000	8,900,000	1,400,000	-	-
	747,724	1,594,190	10,346,500	-	925,156	-	-	-
	187,508	425,000	210,000	125,000	40,000	5,000	3,000	3,000
	508,669	15,250	72,375	60,800	44,500	7,000	-	-
	\$ 33,403,901	\$ 5,084,440	\$ 25,103,875	\$ 12,345,800	\$ 9,909,656	\$ 1,412,000	\$ 3,000	\$ 3,000
	\$ 45,096,751	\$ 44,747,101	\$ 58,880,292	\$ 38,312,859	\$ 19,230,645	\$ 2,158,650	\$ 587,334	\$ 456,654
	486,027	250,168	1,850,000	5,798,805	-	-	-	-
	309	-	134,691	77,000	-	-	-	-
	12,790	9,551	351,510	210,737	-	-	-	-
	-	94	29,000	170,906	-	-	-	-
	-	-	-	175,000	-	-	-	-
	-	-	-	175,000	-	-	-	-
	106,913	193,237	4,535,304	14,771,008	9,893,538	-	-	-
	-	-	607,364	-	423,406	4,631,700	1,437,530	-
	32,079	34,849	124,727	781,535	-	-	-	-
	-	-	306,827	8,040,094	15,551,582	9,101,497	-	-
	-	-	-	419,708	4,580,292	-	-	-
	-	-	-	165,000	-	-	-	-
	306,643	-	-	-	-	-	-	-
	\$ 638,118	\$ 794,542	\$ 7,939,423	\$ 30,190,085	\$ 26,463,234	\$ 18,313,489	\$ 1,437,530	\$ -
	3,411,581	575,151	1,538,269	-	-	-	-	-
	-	-	-	150,000	-	-	-	-
	-	-	-	96,500	-	-	-	-
	-	9,013	264,987	200,500	200,500	-	-	-
	-	-	350,000	280,000	160,000	-	-	-
	-	-	-	920,000	680,000	-	-	-
	-	-	-	-	810,000	-	-	-
	-	-	-	420,000	-	-	-	-
	-	-	-	265,000	495,000	-	-	-
	-	-	-	200,000	-	-	-	-
	3,710,188	749,088	-	-	-	-	-	-
	\$ 3,411,581	\$ 4,294,352	\$ 2,902,344	\$ 2,532,000	\$ 2,345,500	\$ -	\$ -	\$ -
	\$ 5,088,894	\$ 10,841,767	\$ 32,722,085	\$ 28,808,734	\$ 18,313,489	\$ 1,437,530	\$ -	\$ -
	\$ 235,722	\$ 15,250	\$ 72,375	\$ 60,800	\$ 44,500	\$ 7,000	\$ -	\$ -
	28,454	-	-	-	-	-	-	-
	81,020	113,667	118,773	122,336	126,006	129,786	133,680	137,690
	\$ 5,434,090	\$ 10,970,684	\$ 32,913,233	\$ 28,991,870	\$ 18,483,995	\$ 1,574,316	\$ 133,680	\$ 137,690
	-	-	-	-	-	-	-	-
	\$ 39,662,661	\$ 33,776,417	\$ 25,967,059	\$ 9,320,989	\$ 746,650	\$ 584,334	\$ 453,654	\$ 318,963

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**Governmental Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs***

	Projected FY19	Projected FY20	Projected FY21	Projected FY22	Projected FY23	Projected FY24	Comments
Street/Traffic Projects							
Southside Safety Improvements	-	1,295	1,334	1,374	1,415	1,458	General street maintenance
Barron @ Alexandria Signal	-	4,090	4,213	4,339	4,469	4,603	Signal maintenance & utility costs
Texas Avenue @ Brothers Signal	-	4,090	4,213	4,339	4,469	4,603	Signal maintenance & utility costs
Dartmouth @ FM 2818 Signal	-	-	4,090	4,213	4,339	4,469	Signal maintenance & utility costs
Future Signal Projects	-	-	8,180	16,605	17,104	17,617	Signal maintenance & utility costs
Lakeway Drive Extension	11,175	11,510	11,856	12,211	12,578	12,955	General street maintenance
Holleman & FM2154 Intersection Improvements	-	-	5,759	5,932	6,110	6,293	General street maintenance
Sidewalk Improvement Projects	-	2,510	2,585	2,663	2,743	2,825	General maintenance
University Drive Pedestrian Improvements Ph II	-	2,700	2,781	2,864	2,950	3,039	General maintenance
Lick Creek Nature Trail Parking & Trail Head	-	5,800	5,974	6,153	6,338	6,528	General maintenance
Munson Street Sidewalk Improvements	-	3,099	3,192	3,288	3,386	3,488	General maintenance
Street/Traffic Projects Subtotal	\$ 11,175	\$ 35,094	\$ 54,176	\$ 63,981	\$ 65,901	\$ 67,878	
Parks Projects							
Lincoln Center Addition	52,483	54,057	55,679	57,350	59,070	60,842	Personnel, supplies, utility costs and facilities maintenance
Southeast Park	-	413,700	338,561	348,718	359,179	369,955	Personnel, equipment, supplies, utility costs and facilities maintenance
Parks Projects Subtotal	\$ 52,483	\$ 467,757	\$ 394,240	\$ 406,067	\$ 418,249	\$ 430,797	
Facility and Technology Projects							
Library Expansion	-	85,000	87,550	90,177	92,882	95,668	Supplies, utility costs, book replacement and facilities maintenance
New Police Station	-	-	200,000	206,000	212,180	218,545	Placeholder for utility costs, supplies, maintenance, etc
Fire Station #7	-	-	-	750,000	1,300,000	1,339,000	Staffing, utility costs, supplies, maintenance, etc
Arts Council Building Renovation	31,880	32,836	33,821	34,836	35,881	36,958	Supplies, cable, seasonal personnel
Mobile Computing Infrastructure	-	7,000	7,210	7,426	7,649	7,879	Computer software maintenance
Public Works Compliance Upgrades	6,500	6,695	6,896	7,103	7,316	7,535	Maintenance and support
Fleet Upgrades - Oil Pit and Storm Drain	-	500	515	530	546	563	Maintenance and support
Fleet Fuel System Replacement	-	-	1,000	1,030	1,061	1,093	Supplies and maintenance
Video Surveillance	-	85,000	87,550	90,177	92,882	95,668	System maintenance and support
Facilities and Technology Projects Totals	\$ 38,380	\$ 217,031	\$ 424,542	\$ 1,187,279	\$ 1,750,397	\$ 1,802,909	
Total Estimated O&M Costs	\$ 102,038	\$ 719,883	\$ 872,959	\$ 1,657,327	\$ 2,234,547	\$ 2,301,584	

*The Operations and Maintenance (O&M) costs reflected above are estimates based on anticipated costs associated with each project. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. As the projects become better defined, the O&M estimates may be revised.

Utility Funds

The utility funds account for revenues and expenses in the Electric, Water and Wastewater Funds. The Electric, Water and Wastewater Funds' budgets are prepared using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital. The measurement focus adjustment to arrive at Actual 2017 Working Capital is necessary because the proprietary funds' financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

The Electric Fund, the Water Fund and the Wastewater Fund account for the operation and maintenance of these Utility services that are self-supported by user fees.

Certificates of Obligation (CO) debt has been issued for utility projects since FY08. Prior to that time, Utility Revenue Bonds (URBs) were issued. In FY19, CO debt in the amount of \$4,200,000 is projected to be issued for Electric capital improvement projects, CO debt in the amount of \$12,957,500 is projected to be issued for Water capital improvement projects and CO debt in the amount of \$23,800,000 is projected to be issued for Wastewater capital improvement projects.

The proposed \$4,200,000 debt issue for Electric is intended to help fund the initial Advanced Meter Infrastructure (AMI) implementation. Currently, the FY19 Proposed Budget for AMI totals \$9,500,000, with \$950,000 and \$8,550,000 allocated for engineering and construction, respectively. The remaining budget will be funded by transfers from operations. A feasibility study was completed and an RFP released in FY18 that assessed the additional staffing required to pursue AMI implementation, the communication infrastructure required, and the handling of the data obtained from this system. The RFP will include the metering type, communication infrastructure, and meter data management system required for AMI.

Electric Fund

The projected FY19 Electric Fund revenue totals \$105,069,367. There is no proposed FY19 rate increase for the Electric Fund. The FY19 revenue estimate reflects a 0.59% net increase over the FY18 year-end estimate of \$104,454,412 due to expected growth. The projected FY19 Electric operating budget totals \$76,129,366, reflecting a 1.31% increase from the FY18 revised budget.

Seven Service Level Adjustments (SLAs) are included in the FY19 Electric Proposed Budget. These SLAs do not include the 3.0 AMI-related FTEs, required for the AMI RFP and initial implementation, which were funded by existing FY18 budget and fund balance. The first of these SLAs, in the amount of \$122,184, is for the addition of one Electric Transmission and Distribution (T&D) Supervisor. Currently, the City utilizes contractor crews totaling 17.0 FTEs for distribution construction and tree trimming. A Crew Foreman, a position that typically supervises teams of 3.0 to 5.0 FTEs, currently manages these contractor crews. As a result, the T&D Supervisor will be tasked with the coordination and supervision of the contracted crews to safely and efficiently construct electric distribution infrastructure to meet City and customer demand.

A second proposed SLA, in the amount of \$121,063, is for the addition of one Project Planning Coordinator, who will work under direct supervision of the T&D Superintendent. The Project Planning Coordinator is required to prioritize distribution construction work via the efficient allocation of internal and external resources to meet the goals and schedules of the City while meeting or exceeding the customer needs and expectations. The Project Planning Coordinator will also work closely with the Project Coordinator Supervisor and will back up that position during any absences.

The third proposed SLA, in the amount of \$106,820, is for an additional Geographical Information System (GIS) Analyst. The City's Electric GIS system generates and involves a significant amount of data and is crucial in maintaining connectivity, land and outage information. This system helps identify outages, determine restoration strategies and organize future infrastructure growth. The current GIS system is managed by one FTE with no redundancy for the responsibilities or succession plan for the position. As a result, the GIS Analyst will provide much needed support for the current staff and system and ensure staff continuity, while better serving customers by managing and maintaining current and future GIS needs.

The fourth proposed SLA, in the amount of \$169,000, is for the addition of a Backyard Bucket Truck. Currently, over one-third of the poles in the City cannot be accessed via climbing and many of the power lines are located along back property lines or are inaccessible with standard bucket trucks and equipment. During normal and storm-related

work, Electric is currently limited to a single Backyard Bucket Truck currently in the fleet. The proposed additional vehicle will increase the ability of Electric to respond to multiple outages and to work concurrent backyard projects. The vehicle will also provide increased service capabilities and better accessibility while working during outages caused by storms or wildlife, while also assisting capital improvements to infrastructure.

The fifth proposed SLA, in the amount of \$61,000, is for an additional Substation Service Truck. The Substation Division currently consists of five technicians and two vehicles. Over the past eight years, the City's electric substations have increased from five to seven, with another planned for FY19. Additional compliance requirements mandated by the North American Electric Reliability Corporation (NERC) call for additional maintenance and testing for transmission and substation assets. The proposed vehicle will allow existing staff to more maintain and test various locations more efficiently while simultaneously monitoring contracted work performed at the substations.

The sixth proposed SLA, in the amount of \$43,000, is requested to maintain the City's Energy Conservation Program, consisting of the Energy Audit, Good Cents and the Energy Back II (EBII) Programs. More recent programs include the Residential and Commercial LED Lighting and Connected Thermostat Programs. In FY16 and FY17, customer demand for Energy Conservation Programs rose above budgeted levels by 21% and 7% respectively. The proposed SLA will maintain service levels related to the Conservation Programs and will help the City strengthen customer relationships by meeting demand and by providing customer-focused solutions.

The seventh proposed SLA, totaling \$15,000, is for the upgrade of a service vehicle. Currently, a Ford 250 ¾ ton truck is on the FY19 replacement schedule. This vehicle has a reduced load hauling and towing capacity once it is outfitted with the tools and equipment required for daily utility use. Additionally, the vehicle regularly exceeds its load rating when used for routine substation jobs, thus compromising job safety, proficiency and cost efficiency. The SLA proposes upgrading the truck to a 1 ton truck with a gross vehicle weight of 13,200 lbs. in order to meet the increased towing and various tasks that arise from operational demands.

The proposed FY19 non-operating budget is \$39,314,023 or 46.10% above the FY18 revised non-operating budget. A significant portion of this increase is due to a proposed one-time transfer of \$10,000,000 from the Electric Fund to the General Government CIP Fund for purposes of building a new City Hall. Additionally, the proposed FY19 transfer to the Electric Capital Improvement Projects Fund is \$14,975,000 versus the \$12,850,000 budgeted in FY18. These funds are transferred in lieu of additional debt issuance.

The FY19 estimated ending working capital is anticipated to decrease 23.91% when compared to the FY18 estimated ending working capital. This is due to increased budget in FY19 for capital improvement transfers, as detailed above. Each year, the projected ending working capital is evaluated to determine if funds are available above the required 15% reserve for transfer in lieu of additional debt issuance. The projected FY19 working capital meets the 15% working capital requirement as outlined in the Fiscal and Budgetary Policy Statements.

Water Fund

Total FY19 Water Fund revenue is estimated at \$16,963,704. This is a 5.98% increase from the FY18 year-end estimate of \$16,006,958, due to a 6% residential and commercial rate increase that was approved for the FY18 Water budget. The rate increase took effect in the fourth quarter of FY18 and is needed to support projected Water Capital Improvement Program (CIP) costs and the ongoing Water operations and maintenance expenses. The total revenue estimate also includes a \$301,933 transfer from the System-Wide Water Impact Fee Fund. This transfer is intended to offset debt service payments related to the Well #9 and Well #9 Collection Loop Capital Improvement Projects. The proposed FY19 Water Fund operating budget is \$8,447,895, or 0.15% greater than the FY18 revised budget.

One FY19 SLA, in the amount of \$138,947, is proposed for the Water Fund. This SLA is for an additional Field Operations Supervisor to assist with existing preventative maintenance, due to system growth, aging infrastructure and increased regulatory and administrative requirements. The current staff requires additional resources to assist with key maintenance items and/or provide necessary safety and training instruction to support current crews. The additional Field Operations Supervisor will increase resources available to meet or exceed preventative maintenance goals and will allow existing Supervisors to provide more technical expertise and training in the field.

The proposed FY19 non-operating budget is \$8,640,848 or 4.80% higher than the FY18 revised non-operating budget. This is primarily due to the proposed FY19 transfer of \$965,000 to the Water Capital Improvements Project Fund compared to the FY18 transfer of \$500,000. These funds are transferred in lieu of additional debt issuance and are used to fund Water capital projects.

The estimated FY19 ending working capital is anticipated to decrease 4.78% when compared to the estimated FY18 ending working capital. This decrease is driven primarily by the proposed FY19 transfer to the Water Capital Improvements Project Fund, as detailed above. Each year, the projected ending working capital is evaluated to determine if funds are available above the required 15% reserve for this transfer in lieu of additional debt issuance. The projected FY19 working capital meets the 15% working capital requirement as outlined in the Fiscal and Budgetary Policy Statements.

Wastewater Fund

Total FY19 Wastewater Fund revenue is estimated at \$19,222,419. This is a 7.58% increase over the FY18 year-end estimate of \$17,868,351. A significant portion of this projected increase is due to a proposed 5.00% residential and commercial Wastewater rate increase, which would take effect in FY19. The rate increase is needed to support projected Wastewater Capital Improvement Program (CIP) costs and ongoing Wastewater operations and maintenance expenses. The FY19 revenue estimate also includes a \$328,881 transfer from the System-Wide Wastewater Impact Fee Fund. This transfer is intended to offset debt service payments related to the Lick Creek Wastewater Treatment Plant Expansion Capital Improvement Project.

The proposed FY19 Wastewater Fund operating budget is \$7,326,137, which is 6.16% higher than the FY18 revised budget of \$6,900,935 and 4.14% higher than the FY18 year-end estimate of \$7,034,744. A significant portion of this increase is due to the proposed FY19 SLAs, as detailed below. Additionally, the FY18 year-end estimate is over budget and the proposed FY19 budget was adjusted to reflect the actual costs incurred in FY18.

Two FY19 SLAs are proposed for the Wastewater Fund. The first SLA, in the amount of \$96,717, is for an additional Plant Operations Maintenance Supervisor, who will be responsible for the development and implementation of a proactive Wastewater Treatment maintenance program. Due to recent regulatory and administrative requirements, current Supervisors are tasked with on-going construction and process control responsibilities. As a result, this SLA would provide an additional individual for the development and implementation of proper training in order to execute an effective preventative maintenance program. In doing so, the position will assist in reducing reactive maintenance costs and will allow other Supervisors to focus on capital projects, operational needs and regulatory compliance.

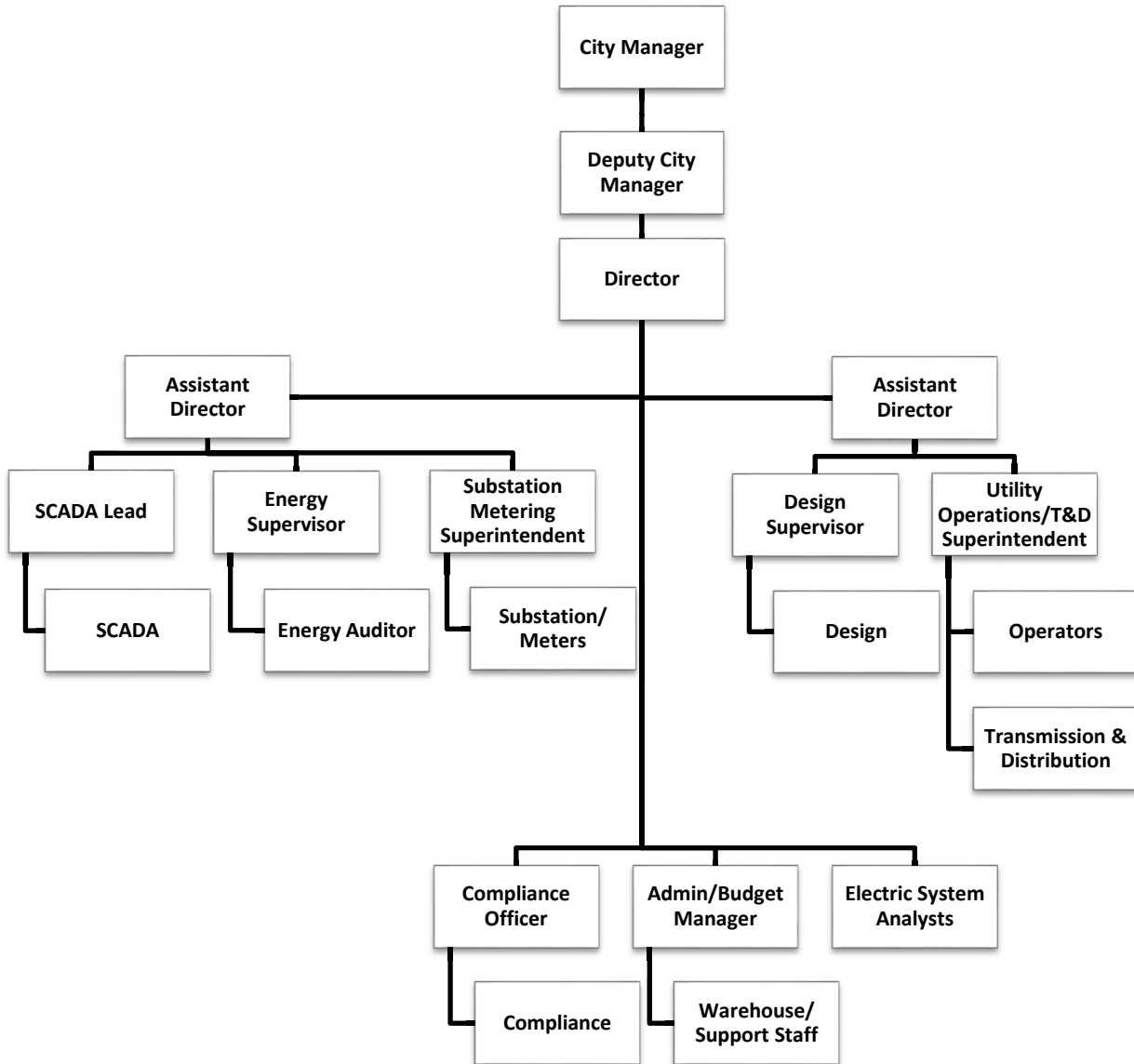
The second SLA, in the amount of \$135,217, is for a Power & Control (P&C)/SCADA Supervisor. This individual will direct P&C tasks and will provide training and career growth opportunities for P&C Specialists. The Supervisor would also assist with preventative system-wide emergency generator maintenance. The Supervisor would also assist with SCADA responsibilities when those staff are unavailable and would likely assist with SCADA position succession planning.

The proposed FY19 Wastewater Fund non-operating budget is \$16,591,939, which is 25.77% higher than the FY18 revised non-operating budget. This increase is driven almost exclusively by an increase in required debt service payments in FY19 and a proposed increase in the capital projects transfer. In FY18, \$7,125,000 was budgeted for this transfer, whereas the proposed FY19 transfer totals \$10,025,000. Additionally, the budget FY18 debt service expense was \$4,506,475 compared to the FY19 total of \$4,891,553, an 8.54% increase. The increases in the capital projects transfer and debt service expense are related to the expansion and improvement of various Wastewater infrastructure, such as the Lick Creek Wastewater Treatment Plant Expansion Capital Improvement Project.

The estimated FY19 ending working capital is anticipated to decrease 60.97% when compared to the FY18 estimated ending working capital. As explained above, this decrease is driven primarily by the increased capital projects transfer to the Wastewater Capital Improvements Projects Fund and the increased debt service expense. Each year, the projected ending working capital is evaluated to determine if funds are available above the required 15% reserve for transfer in lieu of additional debt issuance. The projected FY19 working capital meets the 15% reserve requirement as outlined in the Fiscal and Budgetary Policy Statements. The transfer of working capital for use on capital projects had been planned and forecasted and will be monitored closely.

ELECTRIC UTILITY

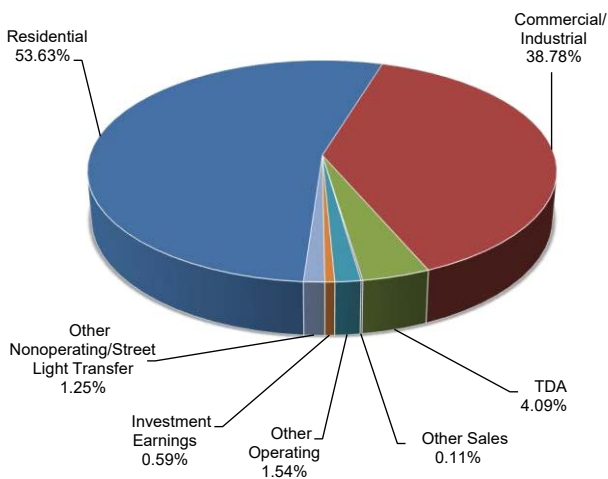
CITY OF COLLEGE STATION



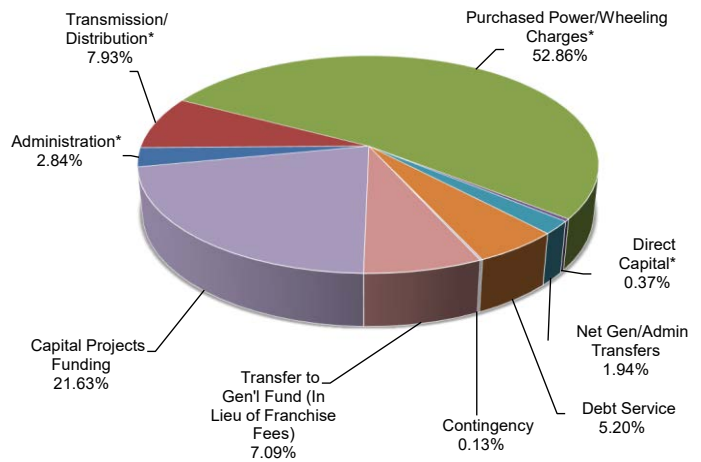
City of College Station Electric Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Residential	\$ 54,794,366	\$ 55,653,557	\$ 55,792,994	\$ 56,350,924	\$ -	\$ 56,350,924	1.25%
Commercial/ Industrial	40,123,971	40,431,405	40,343,411	40,746,845	-	40,746,845	0.78%
TDA	4,169,837	4,232,385	4,232,385	4,295,871	-	4,295,871	1.50%
Other Sales	107,644	106,481	110,715	112,929	-	112,929	6.06%
Other Operating	1,982,419	2,028,278	2,043,849	1,622,943	-	1,622,943	-19.98%
Investment Earnings	371,675	303,503	616,735	622,902	-	622,902	105.24%
Other Nonoperating/Street Light Transfer	1,229,202	1,322,931	1,314,323	1,316,953	-	1,316,953	-0.45%
Total Revenues	\$ 102,779,114	\$ 104,078,540	\$ 104,454,412	\$ 105,069,367	\$ -	\$ 105,069,367	0.95%
EXPENDITURES AND TRANSFERS							
Administration*	\$ 2,722,253	\$ 3,167,033	\$ 3,144,334	\$ 3,031,665	\$ 245,000	\$ 3,276,665	3.46%
Transmission/ Distribution*	7,275,583	8,274,320	8,167,478	8,779,415	378,312	9,157,727	10.68%
Purchased Power/Wheeling Charges*	56,424,103	61,006,000	58,408,000	61,022,000	-	61,022,000	0.03%
Direct Capital*	242,849	463,670	312,000	415,000	14,755	429,755	-7.31%
Net Gen/Admin Transfers	1,875,413	2,237,017	2,237,017	2,243,219	-	2,243,219	0.28%
Total Operating, Expenditures and Transfers	\$ 68,540,201	\$ 75,148,040	\$ 72,268,829	\$ 75,491,299	\$ 638,067	\$ 76,129,366	1.31%
NONOPERATING EXPENDITURES							
Debt Service	\$ 5,766,642	\$ 5,780,408	\$ 5,780,408	\$ 6,008,005	\$ -	\$ 6,008,005	3.94%
Contingency	-	150,000	-	150,000	-	150,000	0.00%
Transfer to Gen'l Fund (In Lieu of Franchise Fees)	8,021,864	8,128,956	8,128,956	8,181,018	-	8,181,018	0.64%
ERP System Replacement	280,000	-	-	-	-	-	N/A
Capital Projects Funding	14,600,000	12,850,000	12,850,000	24,975,000	-	24,975,000	94.36%
Other	82,163	-	-	-	-	-	N/A
Total Non Operating Expenditures	\$ 28,750,669	\$ 26,909,364	\$ 26,759,364	\$ 39,314,023	\$ -	\$ 39,314,023	46.10%
Total Expenditures and Transfers	\$ 97,290,870	\$ 102,057,404	\$ 99,028,193	\$ 114,805,322	\$ 638,067	\$ 115,443,389	13.12%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ 5,488,244	\$ 2,021,136	\$ 5,426,219	\$ (9,735,955)	\$ (638,067)	\$ (10,374,022)	
Measurement Focus Increase (Decrease)	\$ 361,743						
Beginning Working Capital, accrual basis of accounting	\$ 32,104,039	\$ 37,954,026	\$ 37,954,026	\$ 43,380,245	\$ -	\$ 43,380,245	
Ending Working Capital, accrual basis of accounting	\$ 37,954,026	\$ 39,975,162	\$ 43,380,245	\$ 33,644,290	\$ -	\$ 33,006,223	

Electric Fund - Sources



Electric Fund - Uses



*Administration, Transmission/Distribution, Purchased Power/Wheeling Charges and Direct Capital make up the Operations & Maintenance portion of the Electric Budget.

**City of College Station
Electric Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Warehouse	\$ 419,120	\$ 358,367	\$ 450,282	\$ 358,585	\$ -	\$ 358,585	0.06%
Operations Administration	2,303,133	2,808,666	2,694,052	2,673,080	245,000	2,918,080	3.90%
Substations	1,348,423	1,672,753	1,578,278	1,693,890	-	1,693,890	1.26%
Utility Dispatch	1,722,747	1,357,695	1,502,407	1,406,041	-	1,406,041	3.56%
Electric Compliance	304,827	329,163	333,406	339,711	-	339,711	3.20%
Engineering & Design	711,317	866,808	806,081	890,835	101,245	992,080	14.45%
Energy Conservation	529,748	533,325	530,426	540,373	43,000	583,373	9.38%
Transmission / Distribution	2,646,690	3,112,683	3,033,920	3,072,120	234,067	3,306,187	6.22%
SCADA	11,831	389,894	370,961	510,654	-	510,654	30.97%
AMI	-	11,999	11,999	325,791	-	325,791	2615.15%
Purchased Power/Wheeling Charges	56,424,103	61,006,000	58,408,000	61,022,000	-	61,022,000	0.03%
Direct Capital	242,849	463,670	312,000	415,000	14,755	429,755	-7.31%
TOTAL	\$ 66,664,788	\$ 72,911,023	\$ 70,031,812	\$ 73,248,080	\$ 638,067	\$ 73,886,147	1.34%

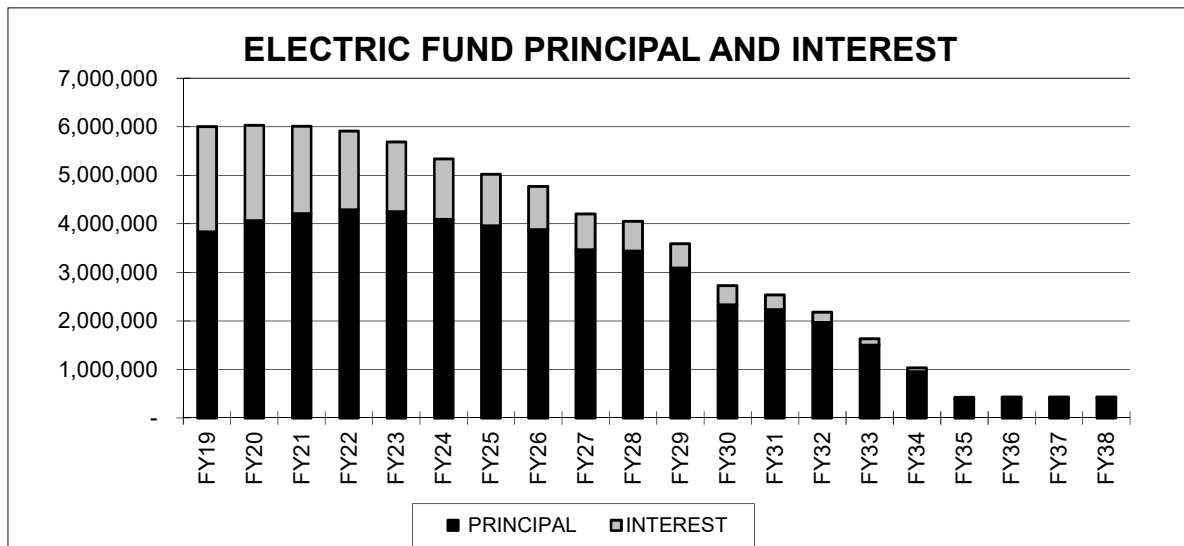
EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 7,154,039	\$ 7,681,409	\$ 7,947,339	\$ 8,259,538	\$ 328,312	\$ 8,587,850	11.80%
Supplies	656,685	617,169	634,555	728,176	2,000	730,176	18.31%
Maintenance	252,041	291,977	250,398	300,279	6,000	306,279	4.90%
Purchased Services	1,935,070	2,850,798	2,479,520	2,523,087	287,000	2,810,087	-1.43%
Purchased Power/Wheeling Charges	56,424,103	61,006,000	58,408,000	61,022,000	-	61,022,000	0.03%
Direct Capital	242,849	463,670	312,000	415,000	14,755	429,755	-7.31%
TOTAL	\$ 66,664,788	\$ 72,911,023	\$ 70,031,812	\$ 73,248,080	\$ 638,067	\$ 73,886,147	1.34%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Warehouse / Operations Administration	13.50	13.50	14.50	14.50	0.00	14.50	0.00%
Transmission / Distribution Administration	61.00	63.00	66.00	67.00	3.00	70.00	6.06%
TOTAL	74.50	76.50	80.50	81.50	3.00	84.50	4.97%

	One- Time	Recurring	Total
Service Level Adjustments			
Electric T&D Supervisor	\$ 4,590	\$ 117,594	\$ 122,184
Project Planning Coordinator	4,590	116,473	121,063
GIS Analyst	5,575	101,245	106,820
Backyard Bucket Truck	165,000	4,000	169,000
Substation Service Truck	57,000	4,000	61,000
Increase for Energy Programs	-	43,000	43,000
Substation Service Truck Upgrade	15,000	-	15,000
Electric SLA Total	\$ 251,755	\$ 386,312	\$ 638,067

Debt Service Requirements Electric Fund All Electric URB, GO and CO Series

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY19	3,840,000	2,168,005	6,008,005	53,215,000
FY20	4,070,000	1,964,794	6,034,794	49,375,000
FY21	4,215,000	1,797,809	6,012,809	45,305,000
FY22	4,290,000	1,622,652	5,912,652	41,090,000
FY23	4,255,000	1,432,622	5,687,622	36,800,000
FY24	4,095,000	1,244,084	5,339,084	32,545,000
FY25	3,960,000	1,066,063	5,026,063	28,450,000
FY26	3,880,000	891,961	4,771,961	24,490,000
FY27	3,470,000	738,547	4,208,547	20,610,000
FY28	3,440,000	611,150	4,051,150	17,140,000
FY29	3,095,000	495,288	3,590,288	13,700,000
FY30	2,335,000	394,864	2,729,864	10,605,000
FY31	2,235,000	301,439	2,536,439	8,270,000
FY32	1,970,000	208,939	2,178,939	6,035,000
FY33	1,500,000	131,830	1,631,830	4,065,000
FY34	955,000	78,030	1,033,030	2,565,000
FY35	380,000	50,652	430,652	1,610,000
FY36	395,000	37,185	432,185	1,230,000
FY37	410,000	22,892	432,892	835,000
FY38	425,000	7,756	432,756	425,000



ELECTRIC DEPARTMENT STRATEGIC PLAN

I. Mission Statement

Provide high quality, customer-owned electric service to our customers in College Station through:

- Exceptional reliability
- Outstanding customer service
- Controlling costs and rates
- Anticipating future needs
- Improving the quality of life through dependable service

II. Top 5 Departmental Goals for FY19

1. Manage power supply contract(s) and evaluate the results of a Cost of Service and Rate Study to make recommendations for a strategic implementation which best utilizes the financial assets of the utility.
 - a. *Strategic Initiative:* Core Services and Infrastructure
2. Compliance with state and federal regulatory authorities.
 - a. *Strategic Initiative:* Financially Sustainable City
3. Provide service to extensive growth in the service territory and the redevelopment of the Northgate area. Implement Electric AMI if directed.
 - a. *Strategic Initiative:* Core Services and Infrastructure
 - b. *Strategic Initiative:* Diverse Growing Economy
4. Develop and maintain a trained and knowledgeable electric utility workforce.
 - a. *Strategic Initiative:* Core Services and Infrastructure
5. Culture of Safety: Plan, design, construct, and maintain the electric system to ensure employee and public safety.
 - a. *Strategic Initiative:* Core Services and Infrastructure

III. Key Departmental Issues & Needs and Potential Responses

- a. Issue: Employee Retention and Succession Planning
 - i. *Plan of Action:* Emphasizing “hiring for attitude” in the recruitment process.
 - ii. *Plan of Action:* Create a culture of accountability and pride in work.
 - iii. *Plan of Action:* Create an environment of healthy work behaviors that reward exceptional performance and encourage learning.
 - iv. *Plan of Action:* Focus on recruiting, developing, and retaining a quality work force.
 - v. *Plan of Action:* Encourage longevity, career growth, and promotion within the organization by mentoring new recruits, encouraging personal development, and recognizing leadership qualities in strategic-minded employees.
 - vi. *Plan of Action:* Stay current with industry best practices by offering a variety of training opportunities.

- b. Issue: Competitive Compensation

ELECTRIC DEPARTMENT STRATEGIC PLAN

- i. *Plan of Action:* Continue to address areas of concern for competitive salaries.
 - ii. *Plan of Action:* Benchmark labor markets that have recruited CSU personnel.
 - iii. *Plan of Action:* Update compensation survey on a periodic basis to maintain competitiveness.
- c. Issue: Unfunded Mandates from Regulatory Agencies
 - i. *Plan of Action:* Stay abreast of changing regulatory requirements as best possible to minimize current budget impacts and to provide for future funding and education to meet evolving compliance standards.
 - ii. *Plan of Action:* Maintain and develop subject matter experts (SME's) for auditable occurrences.
- d. Issue: Safety of Personnel / Safe Work Practices
 - i. *Plan of Action:* Utilize, train, and enforce the safety standards in the CSU adopted APPA Safety Manual.
 - ii. *Plan of Action:* Involve employees in presenting training on the APPA Safety Manual.
- e. Issue: Successfully transition to and develop Department Specific and Citywide Software
 - i. *Plan of Action:* Implement ICE and GIS projects.
 - ii. *Plan of Action:* Evaluate business processes and use best practices to minimize manual workload while maintaining the integrity of the transactions and data records.
- f. Issue: Address Aging Office and Warehouse Buildings for Water and Electric
 - i. *Plan of Action:* Implement fifteen year plan for office and space needs.
 - ii. *Plan of Action:* Update property layout and needs.
- g. Issue: Implement Electric AMI (if directed)
 - i. *Plan of Action:* Add required staffing and identify space requirements.
 - ii. *Plan of Action:* Issue and evaluate RFP(s).
 - iii. *Plan of Action:* Install and test communication system, MDM system, and system interfaces.
 - iv. *Plan of Action:* Transition to AMI meters.

IV. **Key Performance Indicators (KPIs)**

The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, VII-Sustainable City. Each KPI listed below corresponds to at least one of the seven goals set by the City Council.

ELECTRIC DEPARTMENT STRATEGIC PLAN

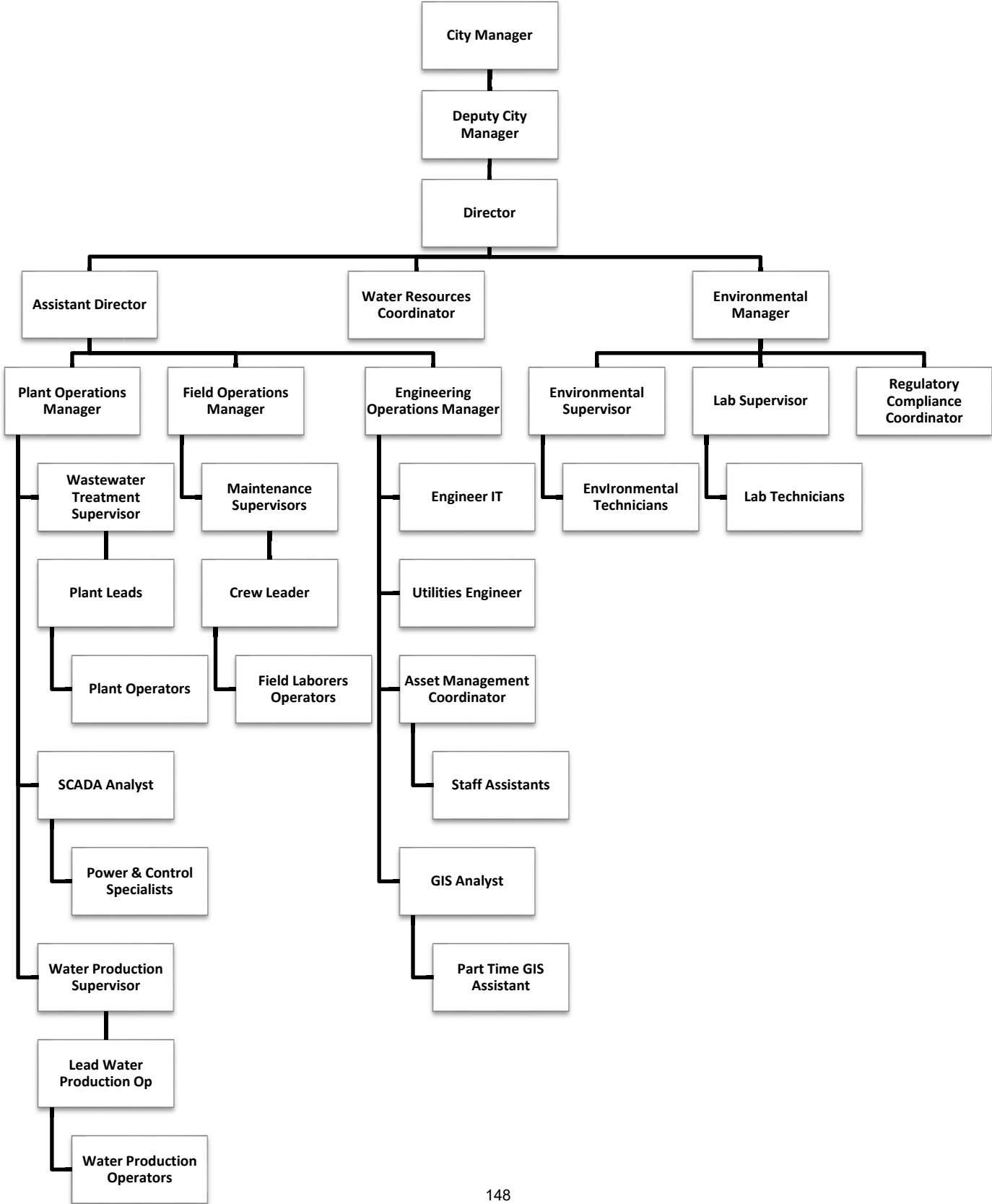
City Council Goal	Measure	2017	2018	2019 Goal
II-Financial Sustainability	Meet budget requirements and provide projections	MEET	MEET	MEET
III-Core Services & Infrastructure	Meet Compliance goals and requirements	MEET	MEET	MEET
III-Core Services & Infrastructure	Meet reliability indices	MEET	MEET	MEET
III-Core Services & Infrastructure	Meet energy efficiency goals	MEET	MEET	MEET
III-Core Services & Infrastructure	Provide effective safety programs and maintain safe facilities	MEET	MEET	MEET



CITY OF COLLEGE STATION
Home of Texas A&M University®

WATER SERVICES

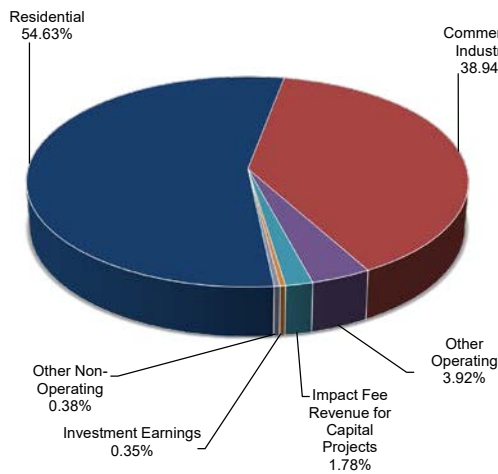
CITY OF COLLEGE STATION



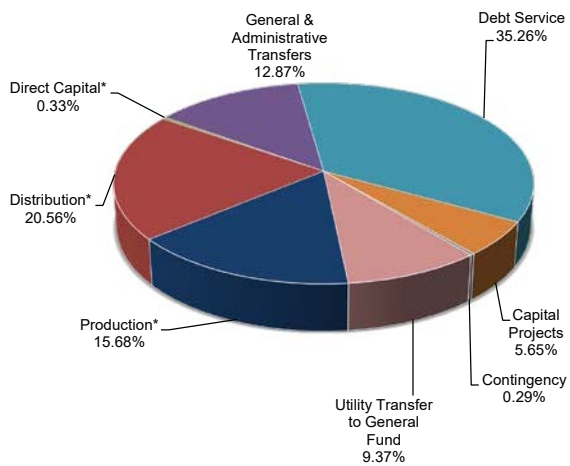
City of College Station Water Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Residential	\$ 8,453,826	\$ 9,293,828	\$ 8,614,843	\$ 9,266,685	\$ -	\$ 9,266,685	-0.29%
Commercial/ Industrial	6,125,694	6,626,370	6,140,988	6,605,647	-	6,605,647	-0.31%
Commercial/Sale of Effluent	-	-	254,906	-	-	-	N/A
Other Operating	740,610	729,330	525,621	664,733	-	664,733	-8.86%
Impact Fee Revenue for Capital Projects	-	359,152	325,000	301,933	-	301,933	-15.93%
Investment Earnings	50,496	46,472	82,779	60,000	-	60,000	29.11%
Other Non-Operating	29,118	47,887	62,821	64,706	-	64,706	35.12%
Total Revenues	\$ 15,399,744	\$ 17,103,039	\$ 16,006,958	\$ 16,963,704	\$ -	\$ 16,963,704	-0.81%
EXPENDITURES AND TRANSFERS							
Production*	\$ 2,910,012	\$ 2,867,272	\$ 2,697,072	\$ 2,679,284	\$ -	\$ 2,679,284	-6.56%
Distribution*	3,119,311	3,286,854	3,339,466	3,380,959	132,917	3,513,876	6.91%
Direct Capital*	138,342	50,000	81,423	50,000	6,030	56,030	12.06%
General & Administrative Transfers	2,063,040	2,230,918	2,230,918	2,198,705	-	2,198,705	-1.44%
Total Operating Expenditures & Transfers	\$ 8,230,705	\$ 8,435,044	\$ 8,348,879	\$ 8,308,948	\$ 138,947	\$ 8,447,895	0.15%
NONOPERATING EXPENDITURES							
Debt Service	\$ 5,639,136	\$ 6,027,843	\$ 6,027,843	\$ 6,024,913	\$ -	\$ 6,024,913	-0.05%
Capital Projects	-	500,000	500,000	965,000	-	965,000	93.00%
Contingency	-	50,000	-	50,000	-	50,000	0.00%
ERP System Replacement	-	105,000	105,000	-	-	-	-100.00%
Utility Transfer to General Fund	1,546,447	1,561,912	1,561,912	1,600,935	-	1,600,935	2.50%
Other	-	-	34,520	-	-	-	N/A
Total Nonoperating Expenditures	\$ 7,185,583	\$ 8,244,755	\$ 8,229,275	\$ 8,640,848	\$ -	\$ 8,640,848	4.80%
Total Expenditures & Transfers	\$ 15,416,288	\$ 16,679,799	\$ 16,578,154	\$ 16,949,796	\$ 138,947	\$ 17,088,743	2.45%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ (16,544)	\$ 423,240	\$ (571,196)	\$ 13,908	\$ (138,947)	\$ (125,039)	
Measurement Focus Increase (Decrease)	\$ 20,983						
Beginning Working Capital, accrual basis of accounting	\$ 3,180,684	\$ 3,185,123	\$ 3,185,123	\$ 2,613,927	\$ 2,711,964	\$ 2,613,927	
Ending Working Capital, accrual basis of accounting	\$ 3,185,123	\$ 3,608,363	\$ 2,613,927	\$ 2,627,835	\$ 2,573,017	\$ 2,488,888	

Water Fund - Sources



Water Fund - Uses



*Production, Distribution and Direct Capital make up the Operations & Maintenance portion of the Water Budget.

**City of College Station
Water Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Production	\$ 2,910,012	\$ 2,867,272	\$ 2,697,072	\$ 2,679,284	\$ -	\$ 2,679,284	-6.56%
Distribution	3,119,311	3,286,854	3,339,466	3,380,959	132,917	3,513,876	6.91%
Direct Capital	138,342	50,000	81,423	50,000	6,030	56,030	12.06%
TOTAL	\$ 6,167,665	\$ 6,204,126	\$ 6,117,961	\$ 6,110,243	\$ 138,947	\$ 6,249,190	0.73%

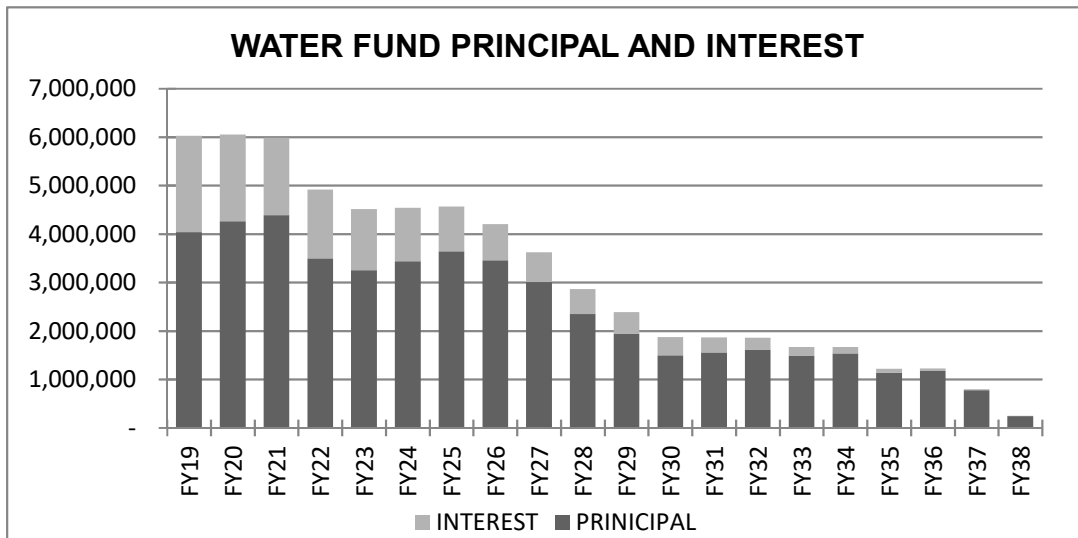
EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 2,906,002	\$ 3,130,551	\$ 2,923,119	\$ 3,144,996	\$ 91,417	\$ 3,236,413	3.38%
Supplies	830,136	556,494	630,748	565,545	2,000	567,545	1.99%
Maintenance	118,676	107,396	133,858	119,698	2,500	122,198	13.78%
Purchased Services	1,957,978	2,143,873	2,168,548	2,014,726	37,000	2,051,726	-4.30%
Other Assessments/Fees	216,530	215,812	180,265	215,278	-	215,278	-0.25%
Direct Capital	138,342	50,000	81,423	50,000	6,030	56,030	12.06%
TOTAL	\$ 6,167,665	\$ 6,204,126	\$ 6,117,961	\$ 6,110,243	\$ 138,947	\$ 6,249,190	0.73%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Production	5.00	5.00	5.00	5.00	-	5.00	0.00%
Distribution	26.00	29.50	36.00	36.00	1.00	37.00	2.78%
TOTAL	31.00	34.50	41.00	41.00	1.00	42.00	2.44%

Service Level Adjustments	One -Time	Recurring	Total
Field Operations Maintenance Supervisor	\$ 42,030	\$ 96,917	\$ 138,947
Water Services SLA Total	\$ 42,030	\$ 96,917	\$ 138,947

Debt Service Requirements Water Fund All Water URB, GO and CO Series

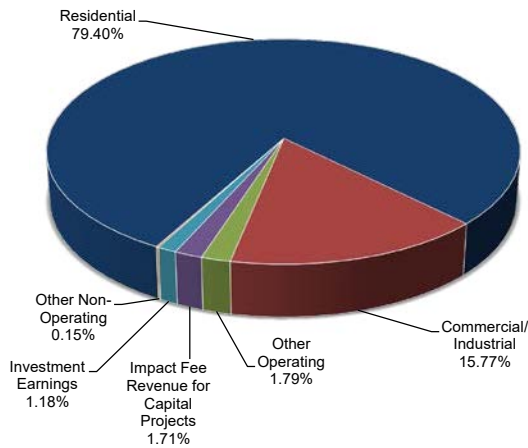
FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY19	4,035,000	1,989,913	6,024,913	48,265,000
FY20	4,265,000	1,786,071	6,051,071	44,230,000
FY21	4,390,000	1,598,846	5,988,846	39,965,000
FY22	3,495,000	1,423,846	4,918,846	35,575,000
FY23	3,250,000	1,262,222	4,512,222	32,080,000
FY24	3,440,000	1,097,196	4,537,196	28,830,000
FY25	3,640,000	923,246	4,563,246	25,390,000
FY26	3,455,000	749,021	4,204,021	21,750,000
FY27	3,010,000	610,594	3,620,594	18,295,000
FY28	2,345,000	516,659	2,861,659	15,285,000
FY29	1,945,000	440,854	2,385,854	12,940,000
FY30	1,495,000	375,905	1,870,905	10,995,000
FY31	1,555,000	312,866	1,867,866	9,500,000
FY32	1,615,000	246,557	1,861,557	7,945,000
FY33	1,480,000	187,256	1,667,256	6,330,000
FY34	1,535,000	132,906	1,667,906	4,850,000
FY35	1,130,000	87,730	1,217,730	3,315,000
FY36	1,170,000	52,184	1,222,184	2,185,000
FY37	775,000	21,416	796,416	1,015,000
FY38	240,000	4,380	244,380	240,000



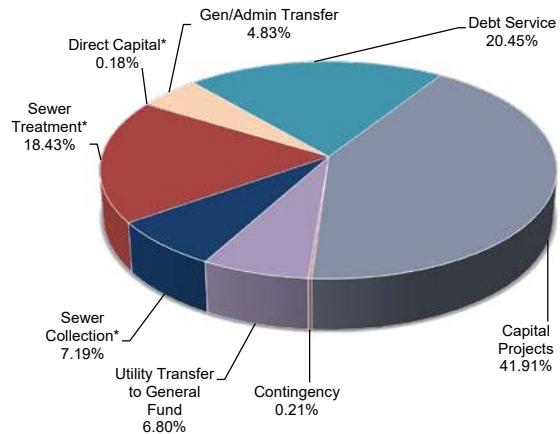
City of College Station Wastewater Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Residential	\$ 13,882,806	\$ 13,853,215	\$ 14,264,578	\$ 14,549,870	\$ 713,229	\$ 15,263,099	10.18%
Commercial/ Industrial	2,871,596	2,940,104	2,832,348	2,888,995	141,617	3,030,612	3.08%
Other Operating	288,383	325,476	192,750	343,769	-	343,769	5.62%
Impact Fee Revenue for Capital Projects	-	330,075	330,075	328,881	-	328,881	-0.36%
Investment Earnings	96,533	74,811	220,900	227,527	-	227,527	204.14%
Other Non-Operating	22,061	29,303	27,700	28,531	-	28,531	-2.63%
Total Revenues	\$ 17,161,378	\$ 17,552,984	\$ 17,868,351	\$ 18,367,573	\$ 854,846	\$ 19,222,419	9.51%
EXPENDITURES AND TRANSFERS							
Sewer Collection*	\$ 1,472,189	\$ 1,619,499	\$ 1,572,821	\$ 1,719,136	\$ -	\$ 1,719,136	6.15%
Sewer Treatment*	4,065,393	4,063,116	4,256,643	4,176,824	231,934	4,408,758	8.51%
Direct Capital*	127,185	42,700	29,661	42,700	-	42,700	0.00%
Gen/Admin Transfer	1,208,850	1,175,620	1,175,620	1,155,543	-	1,155,543	-1.71%
Total Operating Expenditures and Transfers	\$ 6,873,617	\$ 6,909,935	\$ 7,034,744	\$ 7,094,203	\$ 231,934	\$ 7,326,137	6.16%
NONOPERATING EXPENDITURES							
Debt Service	\$ 4,490,350	\$ 4,506,475	\$ 4,506,475	\$ 4,891,553	\$ -	\$ 4,891,553	8.54%
Other/Miscellaneous	59,421	-	-	-	-	-	N/A
Capital Projects	1,750,000	7,125,000	7,125,000	10,025,000	-	10,025,000	40.70%
Contingency	-	50,000	-	50,000	-	50,000	0.00%
ERP System Replacement	105,000	-	-	-	-	-	N/A
Utility Transfer to General Fund	1,466,922	1,510,930	1,510,930	1,625,386	-	1,625,386	7.58%
Total Nonoperating Expenditures	\$ 7,871,693	\$ 13,192,405	\$ 13,142,405	\$ 16,591,939	\$ -	\$ 16,591,939	25.77%
Total Expenditures and Transfers	\$ 14,745,310	\$ 20,093,340	\$ 20,177,149	\$ 23,686,142	\$ 231,934	\$ 23,918,076	19.03%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ 2,416,068	\$ (2,540,356)	\$ (2,308,798)	\$ (5,318,569)	\$ 622,912	\$ (4,695,657)	
Measurement Focus Increase (Decrease)	\$ (2,240,360)	\$ 2,392,190	\$ 2,392,190				
Beginning Working Capital, accrual basis of accounting	\$ 7,442,402	\$ 7,618,110	\$ 7,618,110	\$ 7,701,502	\$ 2,467,191	\$ 7,701,502	
Ending Working Capital, accrual basis of accounting	\$ 7,618,110	\$ 7,469,944	\$ 7,701,502	\$ 2,382,933	\$ 3,090,103	\$ 3,005,845	

Wastewater Fund - Sources



Wastewater Fund - Uses



* Sewer Treatment, Sewer Collection and Direct Capital make up the Operations & Maintenance portion of the Wastewater Budget.

**City of College Station
Wastewater Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Collection	\$ 1,472,189	\$ 1,619,499	\$ 1,572,821	\$ 1,719,136	\$ -	\$ 1,719,136	6.15%
Treatment	4,065,393	4,063,116	4,256,643	4,176,824	231,934	4,408,758	8.51%
Direct Capital	127,185	42,700	29,661	42,700	-	42,700	0.00%
TOTAL	\$ 5,664,766	\$ 5,725,315	\$ 5,859,124	\$ 5,938,660	\$ 231,934	\$ 6,170,594	7.78%

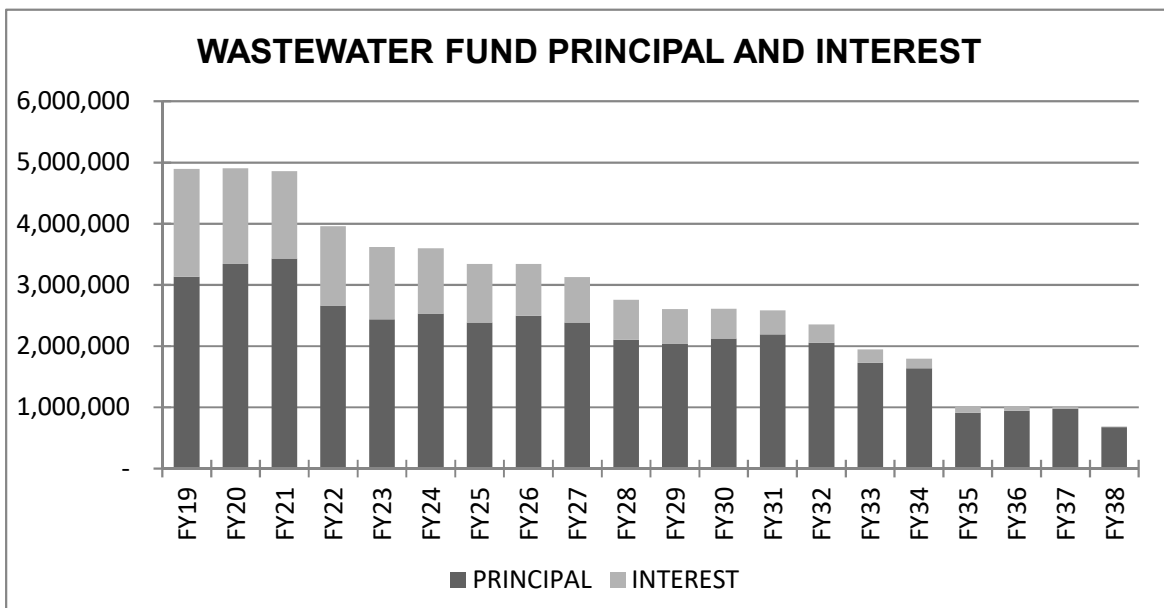
EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 2,655,937	\$ 2,935,343	\$ 3,112,847	\$ 3,151,393	\$ 182,834	\$ 3,334,227	13.59%
Supplies	759,185	770,787	709,686	748,071	7,600	755,671	-1.96%
Maintenance	191,752	184,785	205,478	216,033	2,500	218,533	18.26%
Purchased Services	1,930,707	1,791,700	1,801,452	1,780,463	39,000	1,819,463	1.55%
Direct Capital	127,185	42,700	29,661	42,700	-	42,700	0.00%
TOTAL	\$ 5,664,766	\$ 5,725,315	\$ 5,859,124	\$ 5,938,660	\$ 231,934	\$ 6,170,594	7.78%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Collection	24.00	24.00	17.00	17.00	-	17.00	0.00%
Treatment	27.00	28.00	29.00	29.00	2.00	31.00	6.90%
TOTAL	51.00	52.00	46.00	46.00	2.00	48.00	4.35%

Service Level Adjustments	One -Time	Recurring	Total
Plant Operations Maintenance Supervisor	\$ 3,000	\$ 93,717	\$ 96,717
Lead Power & Control Supervisor (Crew Leader)	34,500	100,717	135,217
Wastewater Total	\$ 37,500	\$ 194,434	\$ 231,934

Debt Service Requirements Wastewater All Wastewater URB, GO and CO Series

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY19	3,130,000	1,761,553	4,891,553	42,170,000
FY20	3,340,000	1,565,320	4,905,320	39,040,000
FY21	3,430,000	1,425,853	4,855,853	35,700,000
FY22	2,660,000	1,296,898	3,956,898	32,270,000
FY23	2,435,000	1,181,658	3,616,658	29,610,000
FY24	2,530,000	1,067,498	3,597,498	27,175,000
FY25	2,385,000	956,443	3,341,443	24,645,000
FY26	2,495,000	845,976	3,340,976	22,260,000
FY27	2,385,000	742,994	3,127,994	19,765,000
FY28	2,105,000	651,946	2,756,946	17,380,000
FY29	2,035,000	566,873	2,601,873	15,275,000
FY30	2,125,000	483,942	2,608,942	13,240,000
FY31	2,190,000	393,419	2,583,419	11,115,000
FY32	2,055,000	300,880	2,355,880	8,925,000
FY33	1,725,000	221,193	1,946,193	6,870,000
FY34	1,640,000	152,940	1,792,940	5,145,000
FY35	910,000	104,705	1,014,705	3,505,000
FY36	945,000	73,943	1,018,943	2,595,000
FY37	975,000	41,416	1,016,416	1,650,000
FY38	675,000	12,319	687,319	675,000



WATER SERVICES DEPARTMENT STRATEGIC PLAN

I. Mission Statement

Protect public health and enable economic growth at a reasonable cost, by providing potable and palatable drinking water in adequate quantities for firefighting, as well as the sanitary collection and proper treatment of wastewater – all within the direction of the College Station City Council and regulatory framework of the Texas Commission on Environmental Quality, Texas Department of State Health Services, US Environmental Protection Agency, and the Brazos Valley Groundwater Conservation District.

II. Top Departmental Goals

1. *Goal:* Keep Water production and distribution capacities ahead of demand
 - a. *Strategic Initiative:* Core Services and Infrastructure
2. *Goal:* Keep Wastewater collection and treatment capacities ahead of demand
 - a. *Strategic Initiative:* Core Services and Infrastructure
3. *Goal:* Attract and retain an engaged and highly professional staff
 - a. *Strategic Initiative:* Core Services and Infrastructure
4. *Goal:* Meet or exceed all Regulatory standards and requirements
 - a. *Strategic Initiative:* Core Services and Infrastructure
5. *Goal:* Enhance effective water conservation strategies
 - a. *Strategic Initiative:* Sustainable City

III. Key Departmental Issues & Potential Responses

- a. Issues: Water supply & infrastructure must meet future demands:
 - i. *Plan of Action:* Work with P&DS to implement the Land Use Plan in the Comprehensive Plan
 - ii. *Plan of Action:* Implement 2016 update of the Water Master Plan through the budget process.
 - iii. *Plan of Action:* Update extended period simulation water system model as growth occurs
 - iv. *Plan of Action:* Develop Capital Improvement Plan to meet future needs
 - v. *Plan of Action:* Revise BVGCD Rules to protect Historic Usage
- b. Issues: Extend water supply with Water Conservation and Re-Use:
 - i. *Plan of Action:* Revise Water Conservation Rebates to get better results
 - ii. *Plan of Action:* Revise Subdivision Regulations to promote water conservation
 - iii. *Plan of Action:* Update Reclaimed Water Capital Plan as part of water master plan update in 2020
 - iv. *Plan of Action:* Summarize water supply options and present to Council.
- c. Issues: Wastewater collection & treatment must meet current regulations and future demands:
 - i. *Plan of Action:* Complete full update of Wastewater CIP in 2019
 - ii. *Plan of Action:* Reduce Inflow and Infiltration by implementing and enforcing the Private Lateral Ordinance and promoting private infrastructure rehabilitation during rehabilitation projects

- iii. *Plan of Action:* Rehabilitate and increase capacity of the collection system to eliminate predictable Sanitary Sewer Overflows.
- iv. *Plan of Action:* Execute capacity expansion of Lick Creek WWTP
- d. **Issues:** Provide workforce proper compensation and incentives:
 - i. *Plan of Action:* Update compensation plan for identified positions, “worst first”.
 - ii. *Plan of Action:* Maintain Cross Training Certification Pay Plan.
- e. **Issues:** Maintain efficient operations and excellent customer service:
 - i. *Plan of Action:* Successfully accomplish all Performance Indicators
 - ii. *Plan of Action:* Evaluate the cost effectiveness of corrosion study / pipe condition assessment / pipe replacement.
 - iii. *Plan of Action:* Maintain APWA Accreditation standards
 - iv. *Plan of Action:* Execute two Rehabilitation projects every year
 - v. *Plan of Action:* Perform “cost of service” Rate study in 2019
 - vi. *Plan of Action:* Leverage ICE Project to provide most efficient delivery of service and maximize asset management.

IV. Key Performance Indicators (KPIs)

City Council Goal	Measure	2017 Actual	2018 Estimates	2019 Goal
III-Core Services & Infrastructure	Water/WW – Full APWA accreditation	Full	Full	Full
III-Core Services & Infrastructure	Water/WW – Provide Excellent Customer Service; Rated Excellent or Good in Citizen Survey	92%	92%	92%
III-Core Services & Infrastructure	Water/WW – Technology practices are AWWA “Best in Class”	Best	Best	Best
III-Core Services & Infrastructure	Water/WW – Compliance with Reporting requirements, % reports filed timely	100%	100%	100%
III-Core Services & Infrastructure	Water – Compliance with Standards, % of water sold in compliance	100%	100%	100%
III-Core Services & Infrastructure	Water – Minimize “unbilled” water, to 10% or below	7%	6%	8%
VII-Sustainable City	Water – continue reducing per capita daily use to 140 gallons by 2024 per TWDB.	135	135	140
III-Core Services & Infrastructure	Water – Adequate capacity; Peak day demand below 90% of max day capacity	85%	87%	80%
III-Core Services & Infrastructure	Water – Adequate capacity; Annual demand below 22,626 af/yr maximum	70%	70%	70%
III-Core Services & Infrastructure	Wastewater – Compliance with Treatment Stds, effluent meeting regs	100%	100%	100%
III-Core Services & Infrastructure	Wastewater - Adequate capacity; % capacity used at CC/LC	65/61%	65/60%	70/70%
VII-Sustainable City	Wastewater – Maximize re-use; million gallons reclaimed past 12 months	17	10	45

Solid Waste Fund

The Solid Waste Fund is a user-fee, self-supported enterprise fund that accounts for the activities of collecting and disposing of residential and commercial refuse in the City. The residential operation services include weekly collection of garbage, bulky and brush items and bi-weekly recycling. Commercial operations provides commercial dumpster, cart and roll-off container collection and disposal services between one and six times per week.

This fund is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital. The measurement focus adjustment to arrive at Actual 2017 Working Capital is necessary because the proprietary fund's financial statements are prepared using the *economic resources measurement focus* and the *accrual basis of accounting*.

FY19 revenues for the fund are estimated to be \$10,862,196 which is an 8.01% increase over the FY18 revised budget primarily due to projected growth and the rate increase approved by Council in June 2018. A comprehensive solid waste cost of service and rate design study was completed in FY18 with the assistance of consulting firm Burns & McDonnell. Residential and commercial rates have been designed that will cover the total cost of providing services and to equitably distribute the cost to customers. In addition, Internal Audit conducted a performance audit of Solid Waste and recommendations are being implemented by City Staff to increase operating efficiencies while meeting customer service expectations. Other operating revenue is projected to increase due to the addition of penalties and late fee revenue allocated to Solid Waste as part of the utility billing software conversion in FY19.

The proposed operations and maintenance budget for residential and commercial Solid Waste operations for FY19 is \$8,651,991. There are two SLAs proposed for FY19: \$457,633 for the addition of a residential route manager and an automated side-loader truck, and a second \$25,000 SLA proposed for a residential solid waste and recycling guide and calendar. Continued growth in the City requires additional collection personnel with a vehicle and will maximize route efficiency. The Solid Waste & Recycling Guide will assist in educating residents about available Solid Waste services.

Funding in the amount of \$49,190 is proposed in the Solid Waste Fund for Keep Brazos Beautiful (KBB) for operations, the Demonstration Garden at Texas Ave & George Bush location, beautification along with litter abatement, and educational programs.

Non-operating expenditures are proposed for \$1,137,963. Included is \$785,000 for the utility transfer to the General Fund as well as \$352,963 for the Twin Oaks Landfill debt service payment. The expenditure for the debt service payment will be offset by reimbursement received from the Brazos Valley Solid Waste Management Agency, Inc. (BVSWMA, Inc.). Total FY19 proposed expenditures for the Solid Waste Fund are \$10,766,337.

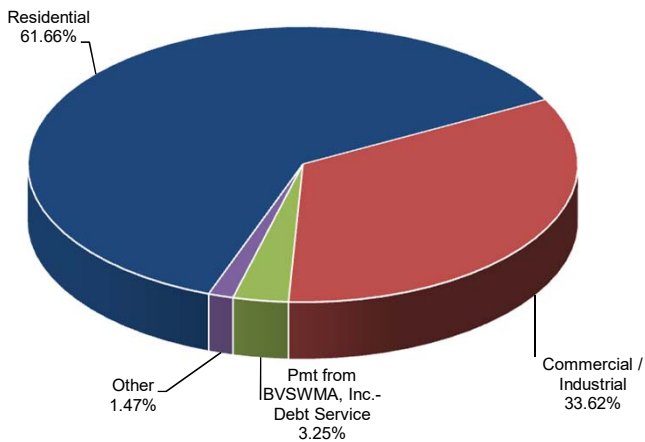
The FY19 Solid Waste ending working capital is expected to increase by 5.40% from the estimated FY18 ending working capital due to a change in the residential and commercial rates approved in FY18.

The FY19 working capital is projected to meet the 15% working capital requirement as outlined in the Fiscal and Budgetary policy.

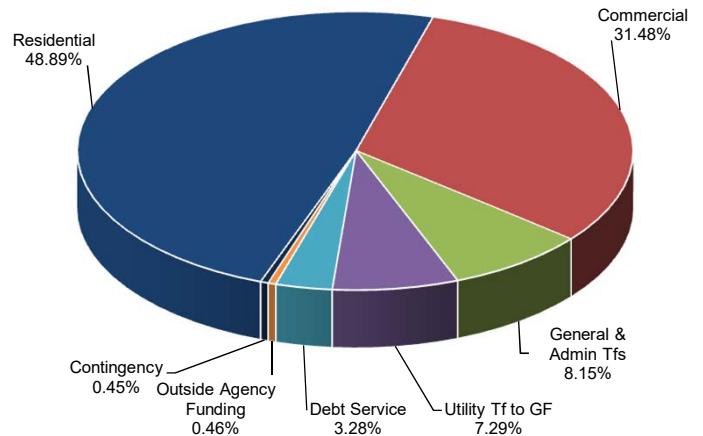
City of College Station Solid Waste Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Residential	\$ 5,687,038	\$ 6,080,392	\$ 6,036,331	\$ 6,697,244	\$ -	\$ 6,697,244	10.14%
Commercial / Industrial	3,395,203	3,544,998	3,544,998	3,651,348	-	3,651,348	3.00%
Other Operating	62,680	58,421	59,155	143,536	-	143,536	145.69%
Investment Earnings	11,485	8,834	16,852	17,105	-	17,105	93.63%
Payment from BSWMA, Inc. for Debt Service	345,139	363,781	363,781	352,963	-	352,963	-2.97%
Other Non Operating	38,262	-	-	-	-	-	N/A
Total Revenues	\$ 9,539,807	\$ 10,056,426	\$ 10,021,117	\$ 10,862,196	\$ -	\$ 10,862,196	8.01%
EXPENDITURES AND TRANSFERS							
Residential*	\$ 4,688,458	\$ 4,732,812	\$ 4,692,483	\$ 4,780,354	\$ 482,633	\$ 5,262,987	11.20%
Commercial*	3,193,312	3,050,530	3,087,548	3,389,004	-	3,389,004	11.10%
General & Admin Transfers	816,960	862,670	862,670	877,193	-	877,193	1.68%
Outside Agency Funding	45,223	49,190	49,190	49,190	-	49,190	0.00%
Contingency	-	50,000	-	50,000	-	50,000	0.00%
Total Operating Expenditures & Transfers	\$ 8,743,953	\$ 8,745,202	\$ 8,691,891	\$ 9,145,741	\$ 482,633	\$ 9,628,374	10.10%
NONOPERATING EXPENDITURES/TRANSFERS							
Utility Transfer to General Fund	\$ 730,000	\$ 735,000	\$ 735,000	\$ 785,000	\$ -	\$ 785,000	6.80%
Transfers In - Street Sweeping	(220,761)	-	-	-	-	-	N/A
Debt Service	365,428	363,781	363,781	352,963	-	352,963	-2.97%
Total Non Operating Expenditures	\$ 874,667	\$ 1,098,781	\$ 1,098,781	\$ 1,137,963	\$ -	\$ 1,137,963	3.57%
Total Operating & Non Operating Expenditures	\$ 9,618,620	\$ 9,843,983	\$ 9,790,672	\$ 10,283,704	\$ 482,633	\$ 10,766,337	9.37%
Increase/Decrease in Working Capital, modified accrual budgetary basis	\$ (78,813)	\$ 212,443	\$ 230,445	\$ 578,492	\$ (482,633)	\$ 95,859	
Measurement Focus Increase (Decrease)	\$ (33,815)						
Beginning Working Capital, accrual basis of accounting	\$ 1,657,265	\$ 1,544,637	\$ 1,544,637	\$ 1,775,082	\$ -	\$ 1,775,082	
Ending Working Capital, accrual basis of accounting	\$ 1,544,637	\$ 1,757,080	\$ 1,775,082	\$ 2,353,574	\$ -	\$ 1,870,941	

Sanitation Fund - Sources



Sanitation Fund - Uses



*Residential and Commercial Operations are the O&M portion of the Solid Waste Fund budget.

**City of College Station
Solid Waste Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Residential Collection	\$ 4,688,458	\$ 4,732,812	\$ 4,692,483	\$ 4,780,354	\$482,633	\$ 5,262,987	11.20%
Commercial Collection	3,193,312	3,050,530	3,087,548	3,389,004	-	3,389,004	11.10%
TOTAL	\$ 7,881,770	\$ 7,783,342	\$ 7,780,031	\$ 8,169,358	\$482,633	\$ 8,651,991	11.16%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 2,356,725	\$ 2,412,463	\$ 2,500,351	\$ 2,502,399	\$ 54,633	\$ 2,557,032	5.99%
Supplies	362,306	565,686	470,275	562,245	24,000	586,245	3.63%
Maintenance	679,899	691,317	690,555	700,542	18,000	718,542	3.94%
Purchased Services	4,482,840	4,113,876	4,118,850	4,404,172	386,000	4,790,172	16.44%
TOTAL	\$ 7,881,770	\$ 7,783,342	\$ 7,780,031	\$ 8,169,358	\$482,633	\$ 8,651,991	11.16%

	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Residential Collection	25.50	25.00	25.00	25.00	1.00	26.00	4.00%
Commercial Collection	12.50	12.50	12.50	12.50	-	12.50	0.00%
TOTAL	38.00	37.50	37.50	37.50	1.00	38.50	2.67%

Service Level Adjustments	One-Time	Recurring	Total
Residential Route Manager & Automated Sideloader	\$ 363,500	\$ 94,133	\$ 457,633
Residential Solid Waste & Recycling Guide & Calendar	-	25,000	25,000
Solid Waste SLA Totals	\$ 363,500	\$ 119,133	\$ 482,633

Northgate Parking Fund

The Northgate Parking Fund accounts for revenues and expenditures from the City's Northgate parking facilities. The revenue sources are Patricia Street Promenade Surface Lot, College Main Parking Garage, and metered street parking in the Northgate area.

This fund is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures net change in working capital.

FY19 revenue is estimated to be \$1,488,385, a decrease from the FY18 budget due to a decrease in the leases of parking spaces in the garage on a semester basis, as well as an overall decrease in fines. Other revenues in this fund include investment earnings and miscellaneous revenue.

Proposed FY19 departmental expenditures for the Northgate Parking Fund are \$1,261,861. The proposed FY19 expenditures include an SLA for a Study for the 'Northgate Use and Implementation Plan' which will identify and address operational challenges in the Northgate district. This study is approximately \$300,000 and will be split 50% with Community Services Division within the General Fund at \$150,000 each.

From FY12 through FY18, the Northgate expenditures were classified as either direct costs of operating the garage or non-parking costs (including janitorial and maintenance functions relating to the garage and promenade area that was handled by Northgate Parking staff). The expenses were classified in this manner in order to determine how much the General Fund would need to transfer to the Northgate Parking Fund to cover these ancillary costs. For FY18, the decision was made that all costs of operation relating to the Northgate District would be funded solely out of the Northgate Parking Fund.

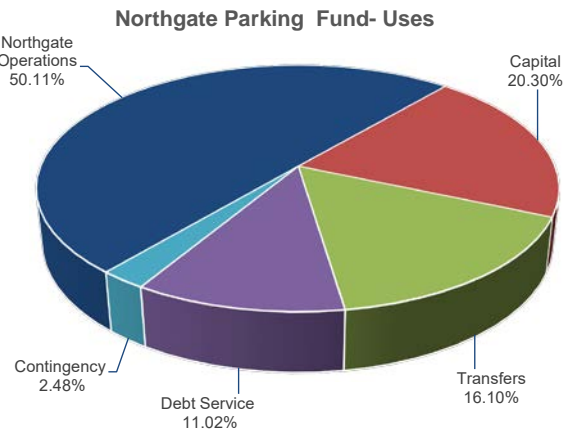
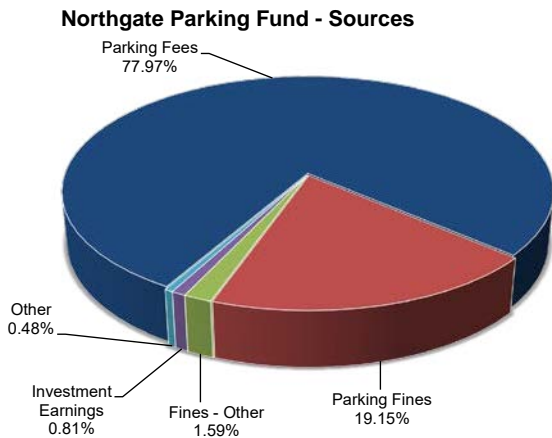
Included in the Northgate Parking Fund proposed budget are non-departmental costs of \$222,475 for the FY19 debt service payment related to the College Main Parking Garage. From FY01 through FY09, the Debt Service Fund funded all the debt payments related to the Garage while the Northgate Parking Fund reimbursed the Debt Service Fund as its fund balance would reasonably allow. As a result, there is still over \$3.9MM owed to the Debt Service Fund by the Northgate Parking Fund as of the end of FY18 for the total of those payments less the amounts reimbursed thus far. Since the College Main Parking Garage debt will be paid off in FY20 (and the annual payment amount has dramatically decreased from the FY17 amount), the Northgate Parking Fund will be able to allocate more funds to repay the amount owed to the Debt Service Fund. For FY19, in lieu of a Debt Service Fund reimbursement, this payment will be directed to General Government Fund CIP for \$250,000, for projects to be determined.

In addition, three maintenance projects are included in the proposed budget for parking garage equipment replacement and maintenance at \$250,000; a compactor/drain project at \$128,000; and pedestrian safety efforts on Boyett and Patricia Street Promenade Repairs at \$32,000. Total proposed Northgate Parking Fund expenditures are \$2,019,420.

Estimated ending working capital is anticipated to decrease 16% compared to FY18, due to capital expenditures being moved into FY19. The FY19 working capital is projected to meet the 15% working capital requirement as outlined in the Fiscal and Budgetary policy.

City of College Station Northgate Parking Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Parking Fees	\$ 1,037,623	\$ 1,276,100	\$ 1,126,122	\$ 1,160,560	\$ -	\$ 1,160,560	-9.05%
Parking Fines	249,860	227,000	280,832	285,025	-	285,025	25.56%
Fines - Other	4,500	90,000	25,835	23,730	-	23,730	-73.63%
Investment Earnings	11,069	8,500	12,826	12,000	-	12,000	41.18%
Other	7,004	9,887	6,976	7,070	-	7,070	-28.49%
Total Revenues	\$ 1,310,056	\$ 1,611,487	\$ 1,452,592	\$ 1,488,385	\$ -	\$ 1,488,385	-7.64%
EXPENDITURES							
Northgate District Operations	\$ 540,583	\$ 831,608	\$ 728,046	\$ 861,861	\$ 150,000	\$ 1,011,861	21.68%
Non Parking Costs	204,145	-	-	-	-	-	N/A
Non Parking Transfer	(204,145)	-	-	-	-	-	N/A
Capital Outlay	-	685,500	230,700	410,000	-	410,000	-40.19%
General & Administrative Transfers	69,753	72,017	72,017	75,084	-	75,084	4.26%
Debt Service	470,474	224,738	224,738	222,475	-	222,475	-1.01%
Transfer to Debt Service Fund	-	200,000	200,000	-	-	-	-100.00%
Transfer to Gen Govt Fund CIP	-	-	-	250,000	-	250,000	100.00%
Contingency	-	50,000	-	50,000	-	50,000	0.00%
Total Expenditures	\$ 1,080,810	\$ 2,063,863	\$ 1,455,501	\$ 1,869,420	\$ 150,000	\$ 2,019,420	-2.15%
Increase/Decrease in Working Capital	\$ 229,246	\$ (452,376)	\$ (2,910)	\$ (381,035)	\$ (150,000)	\$ (531,035)	17.39%
Measurement Focus Increase (Decrease)	\$ 180,790						
Beginning Working Capital	\$ 553,674	\$ 963,710	\$ 963,710	\$ 960,800	\$ -	\$ 960,800	-0.30%
Ending Working Capital	\$ 963,710	\$ 511,333	\$ 960,800	\$ 329,765	\$ (150,000)	\$ 429,765	-15.95%



**City of College Station
Northgate Parking Fund
Operations and Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Northgate Parking Fund	\$ 744,728	\$ 1,339,108	\$ 958,747	\$ 1,111,861	\$150,000	\$ 1,261,861	-5.77%
TOTAL	\$ 744,728	\$ 1,339,108	\$ 958,747	\$ 1,111,861	\$150,000	\$ 1,261,861	-5.77%

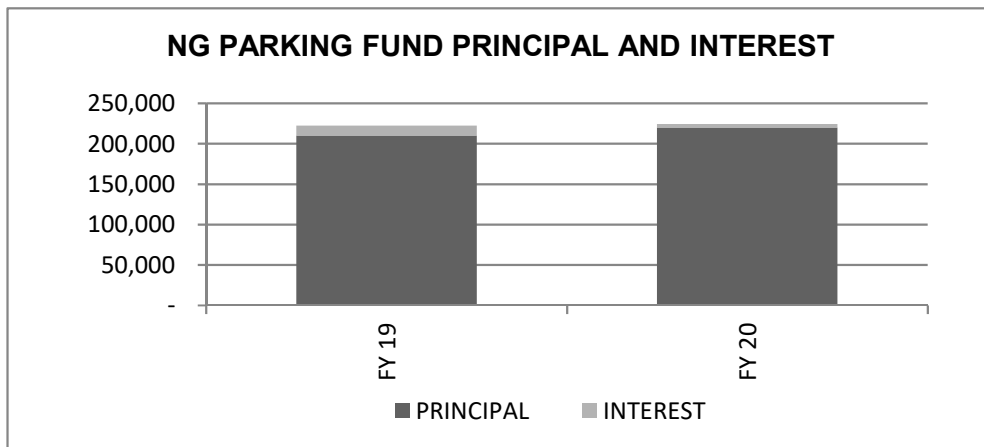
EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 371,984	\$ 446,173	\$ 386,335	\$ 441,126	\$ -	\$ 441,126	-1.13%
Supplies	16,283	18,376	15,724	19,711	-	19,711	7.26%
Maintenance	41,945	42,936	77,841	38,442	-	38,442	-10.47%
Purchased Services	314,515	324,123	303,113	362,582	150,000	512,582	58.14%
General Capital	-	507,500	175,733	250,000	-	250,000	-50.74%
TOTAL	\$ 744,728	\$ 1,339,108	\$ 958,747	\$ 1,111,861	\$150,000	\$ 1,261,861	-5.77%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Northgate Parking Fund	8.00	8.00	9.00	9.00	-	9.00	0.00%
TOTAL	8.00	8.00	9.00	9.00	-	9.00	0.00%

	One-Time	Recurring	Total
Service Level Adjustments			
Northgate Use Study and Implementation Plan	\$150,000	\$ -	\$ 150,000
Northgate Parking SLA Total	\$150,000	\$ -	\$ 150,000

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
NORTHGATE PARKING FUND SUPPORTED
GOB SERIES**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 19	210,000	12,475	222,475	430,000
FY 20	220,000	4,400	224,400	220,000



Utilities

Capital Improvement Projects Budget

On an annual basis, the City of College Station prepares a five-year Capital Improvements Program (CIP). The CIP is presented for City Council review as part of the annual budget process. The program consolidates all anticipated capital needs for which funding authorization exists. The program is divided into several sections depending on the services provided and the funding source.

Two categories of capital expenditures are defined by the City. The first category of capital expenditure is for major capital projects. Major capital projects are projects that cost more than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more. The second category of capital expenditure is for minor capital projects. Minor capital projects are projects that cost more than \$5,000 and less than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more.

Certificates of Obligation (CO) debt has been issued for utility projects since FY08. Prior to that time, Utility Revenue Bonds (URBs) were issued. In FY19, CO debt in the amounts of \$4,200,000, \$12,957,500 and \$23,800,000 are projected to be issued for Electric, Water and Wastewater capital improvement projects, respectively.

Among the decisions and proposals that accompany capital project recommendations is an analysis of potential ongoing costs and any potential impact on utility rates that a project may have.

UTILITY CAPITAL PROJECTS

Below are descriptions of the utility capital projects included in the FY19 Proposed Budget. The funds expended on these projects are considered significant and nonroutine.

Electric Capital Projects

The FY19 proposed budget appropriation for Electric capital projects is \$20,415,544. Of this amount, \$450,000 is proposed for **General Plant projects**. This amount is for general plant upgrades as well as an estimate for costs related to addressing long-term facility programming needs. Funds in the amount of \$1,863,000 are estimated for **Overhead System Improvement projects**. These funds will be used for the construction of overhead feeder extensions and upgrades of existing overhead electric infrastructure. This includes the annual utility pole replacement program and continuation of the program for addressing the worst performing feeders. Funds in the amount of \$2,200,000 are estimated for **Underground System Improvement projects** for the construction of new underground electric projects and for the underground conversion of overhead power lines. Included in this estimate are various underground feeders in the Northgate area, a feeder near Koppe Bridge as well as various feeder pulls near University Drive and Lakeway Drive. Also included is a continuation of the padmount transformer rehabilitation program.

A total of \$11,950,000 is proposed for the **New Service and System Extension projects** budget. These funds will be used to provide electrical system services for new customer additions (residential, commercial, apartments and subdivisions). Funds in the amount of \$200,000 are included for **Thoroughfare Street Lighting projects**. These funds will be used for replacing and/or upgrading existing lighting facilities and appurtenances due to age, storm damage, or other considerations. Budgets of \$1,925,000 and \$1,766,000 are proposed for **Distribution projects** and **Transmission projects**, respectively. Planned FY19 Transmission/Distribution projects include completing the Graham Road Substation, with two substation transformers, a 138 KV transmission switch replacement, Model 3 breaker replacements, SCADA enhancements and other related capital projects.

Another significant FY19 Electric capital project is the initial implementation of **Advanced Meter Infrastructure (AMI)**. A feasibility study was completed and an RFP released in FY18 that assessed the additional staffing required to pursue AMI implementation, the communication infrastructure required, and the handling of the data obtained from this system. The RFP will include the metering type, communication infrastructure, and meter data management system required for AMI. Currently, the FY19 Proposed Budget for AMI totals \$9,500,000, with \$950,000 and \$8,550,000 allocated for engineering and construction, respectively. The current FY19 Proposed Budget includes a seven-year debt issue in the amount of \$4,200,000 to help fund AMI, with the remainder funded by transfers from operations.

The FY19 Proposed Budget includes an estimated \$14,975,000 in current revenues that will be transferred from operations to fund Electric capital projects and an anticipated debt issue of \$4,200,000 for the AMI project.

Water Capital Projects

The FY19 proposed budget appropriation for Water capital projects is \$7,384,211. The total projected FY19 expenditures for Water capital projects is \$17,157,748. Appropriations from prior years carry forward on capital projects and additional appropriations may be added each year as the projects progress. The FY19 projected expenditures exceed the FY19 appropriations as the projected expenditures include appropriations from prior years.

Projected FY19 expenditures for **Water Production** projects total \$9,554,789. This includes a revised estimate for the **purchase of land and/or land water rights** for current and future wells. It is anticipated that the City will require additional wells to meet future growth and demand. Other estimated FY19 Water Production project expenses include the **Well #9** construction and the **Well #9 Collection Line** projects. These projects are projected to be complete in FY19. The Water Well #9 and Water Well #9 Collection Line projects are being funded with Certificates of Obligation, but the resultant debt service will be paid for using impact fee revenue that is expected to be collected. In FY17, Council implemented an impact fee that was assessed on new water connections. The purpose of the fee is to generate revenue to fund capital improvement projects that serve or will serve new developments within the City's service area. The impact fee revenue generated by the System-Wide Water Impact Fee will fund the debt service of these Well #9 projects. The **Well Field Collection Line Rehabilitation Phase I** involves the replacement of 30" well field collection lines that have reached the end of their service lives. The current lines do not have redundant pipe to supply water from their respective well fields.

Additional estimated FY19 expenditures relate to the completion of the **Replacement of the Motor Control Centers (MCC) at Wells 1, 2 and 3**. This project includes the demolition and removal of existing MCC foundations and conduits and the installation of currently supported replacement soft starters. Other estimated FY19 Production projects include completing the **Variable Frequency Drive (VFD) Replacement** project. The VFDs support various critical pieces of equipment such as water transfer pumps, water high service pumps, cooling fans and some raw sewage lift pumps. This project will replace the drives to meet current standards in order to prevent the loss of operations of critical pieces of equipment. The **Rehabilitation of Water Well Pumps and Motor** is an on-going FY19 project that encompasses seven vertical turbine water well pumps and motors. This project is phased over several years with a maximum of two rehabs a year. Other Production projects include the **Sandy Point Pump Station Improvements** (including the installation of security fencing and the construction of an equipment shed near Dowling Road), the **Virtual Server Replacement** and the **FM 2818 Transmission Line Relocation**. TXDOT is widening FM 2818 and the project involves relocating 36", 30" and 18" lines currently in conflict with the planned widening. The major conflict considered by this project occurs primarily at the intersection of George Bush Road and FM 2818.

Projected FY19 expenditures for **Water Distribution** projects total \$3,335,110. This includes \$210,000 of general **Oversize Participation (OP)** funds. These funds are used to help meet future capacity needs by oversizing water lines above the minimum size required to serve a development. In addition, a FY19 estimate has been included for the **Greens Prairie Extension** project, which encompasses a 12-inch water line extension to serve Sweetwater Forest in conjunction with the planned Greens Prairie Road reconstruction. Also included in the FY19 estimate is the **Rock Prairie Road Elevated Storage Tank with Pressure Reducing Valves (PRVs)** project. This project is for the construction of a new three million gallon elevated storage tank near the intersection of Rock Prairie Road and State Highway 6. This project is necessary to meet Texas Commission on Environmental Quality (TCEQ) requirements, to decrease demand on the existing Greens Prairie Tower, and to decrease excessive pressure to customers east of State Highway 6. Other anticipated FY19 expenses include the **Pebble Creek Parkway Waterline Extension** and the **Holleman Avenue/FM 2154 Intersection Improvements** projects, which relate to extending, improving or rehabilitating existing Water infrastructure simultaneously with planned Streets capital projects. An estimate has also been included for **Miscellaneous Water Rehabilitation** projects that may arise throughout the fiscal year.

Several projects are included in the FY19 budget for the extension of water lines along State Highway 6. The first is the **State Highway 6 Waterline Phase I (State Highway 40 to Venture)**, the second is the **State Highway 6 Waterline Phase II (Creagor Line to State Highway 40)** and the third is the **State Highway 6 Waterline Phase III (Woodcreek to Sebesta)**. These lines are needed to help address increased demand and are needed to support the City's future second pressure plane. Phases I and II are projected to be completed in FY19. The State Highway 6 Water Line projects are being funded with Certificates of Obligation, but a portion of the resultant debt service will be paid for using impact fee revenue that is expected to be collected.

Projected FY19 expenditures for **Water Rehabilitation** projects total \$2,190,293 and include the **Woodson Village Water Line Rehabilitation** project. This project is for the rehabilitation of water and sewer lines in the Southgate area, in the vicinity of Haines Drive, Glade Street, Dexter Drive, and Timm Drive. The water distribution lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines. Another significant project is the **McCullough Utility Rehabilitation** project, which will also rehabilitate water and sewer lines in the Southgate area, specifically in the vicinity of Arizona Street, Phoenix Street, Carolina Street and Georgia Street. These lines are in need of replacement due to increased service disruptions caused by deteriorating lines and inadequate fire protection due to smaller lines within the service area.

Other anticipated FY19 utility rehabilitation expenses are related to the **Francis Drive Water Line Rehabilitation** project, the **Southside Safety Improvements - Park Place/Holik/Anna Water Line Rehabilitation** project and the **Lincoln Avenue Rehabilitation** project. These utility rehabilitation projects are being completed in coordination with the corresponding street rehabilitation projects.

Contingency in the amount of \$150,000 has been included in the FY19 Proposed Budget. These funds will be available for use on unanticipated projects as well as to offset project overruns.

The FY19 Proposed Budget includes an estimated \$965,000 in current revenues that will be transferred from operations to fund Water capital projects. In addition, the FY19 Proposed Budget also includes an estimated debt issue in the amount of \$12,957,500 for Water capital projects.

Wastewater Capital Projects

The FY19 proposed budget appropriation for Wastewater capital projects is \$6,974,070. The total projected FY19 expenditures for Wastewater capital projects is \$29,490,399. Appropriations from prior years carry forward on capital projects and additional appropriations may be added each year as the projects progress. The FY19 projected expenditures exceed the FY19 appropriations as the projected expenditures include appropriations from prior years.

The FY19 Proposed Budget for **Wastewater Collection** totals \$10,366,060 and includes \$100,000 for **Oversize Participation (OP)**. These funds are available to meet future anticipated capacity in the construction of wastewater lines above the minimum size needed to serve the development. Also included in the FY19 estimate is the **East Side FM 158 Sewer** project. As part of the Sanitary Sewer Certificate of Convenience and Necessity (CCN) swap with the City of Bryan associated with the BioCorridor infrastructure project, the East Side Sewer Project will provide sewer service to the service area within the City of Bryan Corporate Limits acquired as College Station Sewer Service area. The City of Bryan will reimburse the City of College Station for a portion of the cost of this project, in accordance with an Interlocal Agreement. Another significant FY19 project is the continuation of the **Lick Creek Parallel Trunk Line**. This project is for the construction of a parallel or replacement trunk line from State Highway 40 to the Lick Creek Wastewater Treatment Plant. Significant construction is anticipated for FY19. In addition, an FY19 estimate is included for the **Bee Creek Parallel Trunkline** project. The existing Bee Creek Trunkline sub-basin currently serves areas along FM 2818, from areas north of Wellborn Road to the Carters Creek Wastewater Treatment Plant. This project will install a gravity line to increase the system capacity of the Bee Creek Trunkline sub-basin to accept the ultimate build-out demand anticipated in this respective area. This project is being completed in phases, with the third phase progressing in FY19.

The **Carters Creek Diversion Lift Station and Force Main** project design is expected to continue through FY19, resulting in a 4 million gallon a day (MGD) lift station (average day) at the existing CCWWTP along with a 24-inch forced main. This lift station will convey flow from CCWWTP sewershed to the Lick Creek sewershed in order to avoid constructing additional capacity at the CCWWTP. Significant construction is planned for FY20 and FY21.

Other Wastewater Collection projects scheduled for FY19 include **Phases II, III and IV of the Northeast Sewer Trunkline**. The Northeast Sewer Trunkline currently serves areas West of State Highway 6 including Northgate, Hensel Park, Chimney Hill and the Gateway development. This trunkline also serves areas East of State Highway 6 spanning from FM 60 south to Carters Creek Wastewater Treatment Plant. Much of the existing trunkline was constructed in 1973 and spans along Carters Creek from Cooner Street to the Carters Creek Wastewater Treatment Plant. Phase I replaced the existing line with a larger diameter line from State Highway 30 to the Horse Haven Subdivision and increased capacity while also relocating the approved line further away from the wandering creek bank. Phase II of the project will replace the existing line with a larger diameter line, from the Horse Haven Subdivision to the Carters Creek Wastewater Treatment Plant. Phase III of this project will replace the existing line with a larger diameter line from State Highway 6 to State Highway 30 and will increase capacity while also relocating

the approved line further away from the creek bank. Phase IV consists of replacing the existing line from Cooner Street to State Highway 6, while increasing capacity and relocating the line further away from the creek bank. These trunkline replacements and relocations are necessary to proactively prevent surcharge events and emergency failures caused by erosion.

The **Southwood Valley Trunkline Phase I** project is another Collection project scheduled for construction in FY19. This trunkline currently serves areas north of Rock Prairie Road and south of FM 2818. This project phase will replace the existing line with a larger diameter pipe in order to increase capacity while also relocating the line further away from the creek bank. Replacement and relocation of the trunkline is necessary to prevent surcharge events and emergency failures caused by erosion. An additional anticipated FY19 Collection project is the **Pebble Creek Parkway Waterline Extension**, related to extending existing Wastewater infrastructure simultaneously with planned Streets capital projects.

The FY19 Proposed Budget for **Wastewater Rehabilitation** totals \$2,386,519 and includes projects such as the **Woodson Village Water Line Rehabilitation** project. This project is for the rehabilitation of sewer lines in the Southgate area, in the vicinity of Haines Drive, Glade Street, Dexter Drive, and Timm Drive. The sanitary sewer lines are in need of replacement due to an increase in service disruptions caused by deteriorating lines, shallow lines and poor access. Another significant project is the **McCullough Utility Rehabilitation** project, which will also rehabilitate sewer lines in the Southgate area, specifically in the vicinity of Arizona Street, Phoenix Street, Carolina Street and Georgia Street. These lines are in need of replacement due to increased service disruptions caused by shallow, deteriorating lines and poor access. Other anticipated FY19 projects include the **Francis Drive Sewer Line Rehabilitation** project, the **Southside Safety Improvements - Park Place/Holik/Anna Sewer Line Rehabilitation** project and the **Lincoln Avenue Rehabilitation** project. The utility line rehabilitation on these projects is being completed in coordination with the corresponding street rehabilitation projects.

The FY19 Proposed Budget for **Treatment and Disposal** projects totals \$16,386,902. Included in this amount is the initial construction of the **Centrifuge Improvements at the Carters Creek Wastewater Treatment Plant (CCWWTP)**. This project is for improvements to the existing Carters Creek Wastewater Treatment Plant sludge dewatering system. These improvements are designed to ensure the critical plant process of dewatering sludge is completed as needed, thereby minimizing Plant odors. Also estimated for FY19 is the **Installation of a Headworks Catwalk at the CCWWTP** and the **CCWWTP Fueling Station**. The catwalk will facilitate easier and safer cleaning of the number two grit channel of the headworks facility whereas the fueling station will replace the existing above ground fuel tanks at CCWWTP.

A significant project moving forward in FY19 is the **Lick Creek Expansion** project. The total current proposed budget for the Lick Creek Expansion project is \$37,053,000. Upon finalization of the design, the construction contract is anticipated to be awarded in early FY19, with initial construction starting in FY19. The results of the 2016 Wastewater Master plan indicated that a 3 MGD expansion will be required to meet the TCEQ permit requirements as development continues to occur within the LCWWTP sewershed over the next five years. This project will increase the capacity of the LCWWTP from two million gallons per day to five million gallons per day while adding phosphorus removal capabilities to the plant. The project will be funded with Certificates of Obligation, but the resultant debt service will be paid for using impact fee revenue that is expected to be collected. In FY17, Council implemented an impact fee that is assessed on new sewer connections. The purpose of the fee is to generate revenue to fund capital improvement projects that serve or will serve new developments within the City's service area. The impact fee revenue generated by the City-Wide Wastewater Impact Fee will be used to fund the debt service of the Lick Creek Expansion project.

Other Collection Plant projects included for FY19 include the **Carters Creek Blower Building #2 Replacement** and **Carters Creek Blower Building #3 Replacement** projects. Both of these projects are for the rehabilitation and replacement of critical CCWWTP infrastructure, such as aeration blowers.

A number of General Plant projects are included in the FY19 Proposed Budget. One project is the **SCADA at the New Lift Stations**, created to fund the SCADA integration of new lift stations. Also included is the **Carters Creek Electrical Improvements** project to replace the Motor Control Centers (MCCs) for Plants 2 and 3. Other anticipated FY19 projects include the design of an **Equipment Shed at CCWWTP** and a project to **Repurpose Buildings at the CCWWTP**. This project will renovate an old laboratory facility into a full service maintenance building and will include an employee locker room expansion. In addition, a project has been included for **Veterans Park Reclaimed System Improvements**.

Two projects related to land acquisition have also been included in the FY19 Proposed Budget. These projects are intended for the **purchase of land to serve as buffers** around the treatment plants. Also included in the FY19 Proposed Budget is a contingency in the amount of \$150,000 for use on unanticipated projects as well as to offset project overruns.

The FY19 Proposed Budget includes an estimated \$10,025,000 in current revenues that will be transferred from operations to fund Wastewater capital projects. In addition, the FY19 Proposed Budget includes an estimated debt issue in the amount of \$23,800,000 for Wastewater capital projects.

ADDITIONAL O&M COSTS

The City of College Station strives to provide superior electric, water, and wastewater services to its citizens. Part of this effort includes investment in the capital that makes up the infrastructure. These investments take place in the form of capital improvement projects. Some of these improvements require additional operating and maintenance (O&M) costs. These costs are identified and ultimately become part of the cost of providing these utility services. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project.

Departments are expected to consider the impact of current and planned capital improvement projects on O&M budgets. This analysis is a component of the 5-year Strategic Business Plans that are completed by all City departments. Projections as to the impact of capital projects on O&M budgets that are included in the Strategic Business Plans are used by the Budget and Financial Reporting division in financial forecasting. No additional budget was included in the FY19 Proposed Budget for O&M costs related to recently completed Utility capital projects. The minimal amount estimated to be needed in FY19 for projects that are coming on-line can be accommodated in the existing budget. Projections for O&M are included in the financial forecasts for projects that are expected to be completed in the next 5 years. A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the utility capital projects. The departments will continue to evaluate current operations before increases in budget will be approved.



CITY OF COLLEGE STATION
Home of Texas A&M University®

**ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2022-2023**

	FY16-17 ACTUAL	FY17-18 REVISED BUDGET	FY17-18 ESTIMATE
BEGINNING FUND BALANCE:	\$ 787,099	\$ 1,501,869	\$ 1,501,869
CERTIFICATES OF OBLIGATION	\$ -	\$ -	\$ 6,300,000
INTEREST ON INVESTMENTS	450	10,000	1,000
INTRAGOVERNMENTAL TRANSFERS	<u>14,600,000</u>	<u>19,150,000</u>	<u>12,850,000</u>
 SUBTOTAL ADDITIONAL RESOURCES	 <u>\$ 14,600,450</u>	 <u>\$ 19,160,000</u>	 <u>\$ 19,151,000</u>
 TOTAL RESOURCES AVAILABLE	 <u>\$ 15,387,549</u>	 <u>\$ 20,661,869</u>	 <u>\$ 20,652,869</u>
 CAPITAL PROJECTS:			
GENERAL PLANT	375,031	2,100,000	1,836,307
OVERHEAD SYSTEM IMPROV.	1,342,624	1,650,000	1,787,077
UNDERGROUND SYSTEM IMPROV.	3,116,825	5,000,000	5,227,060
NEW SERVICES & SYSTEM EXT.	2,393,621	2,280,000	2,602,629
THOR. STREET LIGHTING	2,757,865	120,000	256,464
DISTRIBUTION	1,686,224	4,585,000	2,603,832
TRANSMISSION	2,179,531	3,696,000	2,898,424
 GENERAL AND ADMINISTRATIVE	 32,100	 45,353	 45,353
DEBT ISSUANCE COST/OTHER		-	-
TOTAL EXPENDITURES	<u>\$ 13,883,821</u>	<u>\$ 19,476,353</u>	<u>\$ 17,257,146</u>
 MEASUREMENT FOCUS INCREASE (DECREASE)	 \$ (1,859)		
 ENDING FUND BALANCE:	 <u>\$ 1,501,869</u>	 <u>\$ 1,185,516</u>	 <u>\$ 3,395,723</u>

**ELECTRIC SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2022-2023**

FY18-19 PROPOSED BUDGET	PROJECTED FY19-20	PROJECTED FY20-21	PROJECTED FY21-22	PROJECTED FY22-23
\$ 3,395,723	\$ 2,160,179	\$ 607,767	\$ 649,842	\$ 694,360
\$ 4,200,000	\$ 4,000,000	\$ 4,000,000	\$ 6,000,000	\$ 4,000,000
5,000	2,000	1,000	1,000	1,000
<u>14,975,000</u>	<u>5,300,000</u>	<u>5,000,000</u>	<u>6,400,000</u>	<u>6,000,000</u>
<u>\$ 19,180,000</u>	<u>\$ 9,302,000</u>	<u>\$ 9,001,000</u>	<u>\$ 12,401,000</u>	<u>\$ 10,001,000</u>
<u>\$ 22,575,723</u>	<u>\$ 11,462,179</u>	<u>\$ 9,608,767</u>	<u>\$ 13,050,842</u>	<u>\$ 10,695,360</u>
450,000	270,000	570,000	3,650,000	200,000
1,863,000	1,650,000	1,600,000	1,650,000	1,800,000
2,200,000	2,300,000	2,250,000	2,050,000	2,050,000
11,950,000	2,450,000	2,450,000	2,450,000	2,450,000
200,000	200,000	200,000	200,000	200,000
1,925,000	1,690,000	780,000	1,585,000	1,535,000
1,766,000	2,232,000	1,045,000	700,000	2,300,000
48,944	50,412	51,925	53,482	55,087
12,600	12,000	12,000	18,000	12,000
<u>\$ 20,415,544</u>	<u>\$ 10,854,412</u>	<u>\$ 8,958,925</u>	<u>\$ 12,356,482</u>	<u>\$ 10,602,087</u>
<u>\$ 2,160,179</u>	<u>\$ 607,767</u>	<u>\$ 649,842</u>	<u>\$ 694,360</u>	<u>\$ 93,273</u>

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

				BUDGET APPROPRIATIONS	
PROJECT NUMBER	FY18 APPROVED BUDGET	FY19 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY17	REVISED FY17 - 18 APPROPRIATIONS	PROPOSED FY18 - 19 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$ 12,852,119	\$ 4,378,960
ADDITIONAL RESOURCES:					
CERTIFICATES OF OBLIGATION				\$ 3,570,000	\$ 12,957,500
INTEREST ON INVESTMENTS				35,000	2,500
TRANSFERS FROM OPERATIONS				500,000	965,000
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				\$ 4,105,000	\$ 13,925,000
TOTAL RESOURCES AVAILABLE				\$ 16,957,119	\$ 18,303,960
PRODUCTION PROJECTS					
SOURCE AND SUPPLY PLANT - WSWOC					
IF LAND ACQUISITION - WELLS	WA0377324	6,550,024	6,345,917	204,107	3,400,000
IF WELL #9	WF1762004	4,940,000	5,228,000	-	-
IF WELL #9 COLLECTION LINE	WF1771590	1,890,000	3,337,000	-	-
WELL FIELD COLLECTION LINE REHAB PH I	TBD	-	186,555	-	-
2818 TRANSMISSION LINE RELOCATION	TBD	-	1,059,000	-	1,059,000
WATER PUMPING AND TREATMENT PLANT - WPWOC					
VARIABLE FREQUENCY DRIVE REPLACEMENT	WF1680680	1,125,000	1,260,000	-	-
REHAB OF WATER WELL PUMPS AND MOTORS	WA1877982	1,316,000	600,000	413,000	-
GREENS PRAIRIE WATER TANK REHAB	TBD	1,500,000	-	-	204,500
WATER GENERAL PLANT - WGWOC					
WELLS 1, 2 & 3 MCC REPLACEMENT	WA1800005	1,300,000	1,190,000	195,000	1,105,000
UTILITY SERVICE CENTER RENOVATIONS	WA1441516	1,861,720	2,955,000	37,500	303,545
COMBO SPPS SITE IMPROVEMENTS	WA1957434/WA1957439	1,283,750	577,500	706,250	-
IMPROVED SECURITY FENCING AT WELLS 1, 2 & 3	WA1800002	184,250	530,000	-	184,250
VIRTUAL SERVER REPLACEMENT	WA1800003	196,080	-	196,080	-
CLOSED PROJECTS					
SUBTOTAL		420,900		\$ 2,808,687	\$ 4,967,045
DISTRIBUTION PROJECTS					
TRANSMISSION AND DISTRIBUTION PLANT - WTWOC					
OVERSIZED PARTICIPATION	WA1700000	16,451	-	16,451	210,000
SUMMIT CROSSING OP	WA2004556	32,862	32,862	-	-
CASTLEGATE II, SECTION 209	WA1925872	44,865	44,865	-	-
THE CROSSING AT LICK CREEK PH III OP	WA1700002	32,107	13,394	18,713	-
BRAZOS VALLEY AUTO COMPLEX OP	WA1800007	149,806	-	149,806	-
EMBASSY SUITES WATER LINE OP	WA1800006	15,030	-	15,030	-
SPRING MEADOWS WATER LINE IMP	WA1800004	253,000	-	253,000	-
ST GREENS PRAIRIE EXT - ARRINGTON TO CITY LIMITS	WA1869585	150,000	150,000	-	-
IF RPR ELEVATED STORAGE TANK W/ PRV'S	WA1800001	8,756,000	-	1,400,000	-
IF SH6 WATER LINE PH I (SH40 TO VENTURE DR)	WA1869602	700,000	528,600	1,225,000	-
IF SH6 WATER LINE PH II (CREAGOR LANE TO SH40)	WA1869603	900,000	650,500	1,300,000	-
IF SH 6 WATER LINE PH III (WOODCREEK TO SEBESTA)	WA1957432	2,770,000	2,341,000	635,000	1,935,000
IF SH 6 WATER LINE PH III-A (PAVILLION)	TBD	-	200,000	-	200,000

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

PROJECT EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY16	ACTUAL FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23	PROJECTED FY 23-24
	\$ 7,180,313	\$ 12,852,119	\$ 4,378,960	\$ 1,146,213	\$ 223,124	\$ 2,531,195	\$ 75,601	\$ 376,564
	\$ 8,420,000	\$ 3,570,000	\$ 12,957,500	\$ 12,461,000	\$ 11,478,000	\$ 10,226,000	\$ 2,490,000	\$ 1,500,000
	80,853	35,000	2,500	2,500	2,500	2,500	2,500	2,500
	-	500,000	965,000	1,325,000	620,000	1,000,000	700,000	1,000,000
	19,249	-	-	-	-	-	-	-
	<u>\$ 8,520,102</u>	<u>\$ 4,105,000</u>	<u>\$ 13,925,000</u>	<u>\$ 13,788,500</u>	<u>\$ 12,100,500</u>	<u>\$ 11,228,500</u>	<u>\$ 3,192,500</u>	<u>\$ 2,502,500</u>
	<u>\$ 15,700,415</u>	<u>\$ 16,957,119</u>	<u>\$ 18,303,960</u>	<u>\$ 14,934,713</u>	<u>\$ 12,323,624</u>	<u>\$ 13,759,695</u>	<u>\$ 3,268,101</u>	<u>\$ 2,879,064</u>
	4,950,024	-	-	5,000,000	-	-	-	-
	285,553	113,522	2,709,237	1,831,689	-	-	-	-
	198,158	45,734	1,114,455	531,653	-	-	-	-
	-	-	-	-	32,875	153,680	-	-
	-	-	1,059,000	-	-	-	-	-
	122,730	19,185	547,500	-	-	-	-	-
	153,688	154,192	214,120	300,000	300,000	194,000	-	-
	-	-	-	204,500	1,295,500	-	-	-
	393	-	57,282	1,125,000	-	-	-	-
	-	37,097	-	153,947	1,242,961	1,065,074	-	75,987
	-	-	602,750	65,000	616,000	-	-	-
	-	-	184,250	345,750	-	-	-	-
	-	-	196,080	-	-	-	-	-
	583,646	115,514	-	-	-	-	-	-
	<u>\$ 5,710,545</u>	<u>\$ 953,376</u>	<u>\$ 5,741,188</u>	<u>\$ 10,616,539</u>	<u>\$ 3,454,461</u>	<u>\$ 1,291,949</u>	<u>\$ 153,680</u>	<u>\$ 75,987</u>
	<u>\$ 379,934</u>	<u>\$ 379,934</u>	<u>\$ 379,934</u>	<u>\$ 379,934</u>	<u>\$ 379,934</u>	<u>\$ 379,934</u>	<u>\$ 379,934</u>	<u>\$ 379,934</u>
	118,355	-	16,451	210,000	100,000	100,000	100,000	100,000
	-	-	32,862	-	-	-	-	-
	-	-	39,570	-	-	-	-	-
	-	-	18,713	-	-	-	-	-
	-	-	149,806	-	-	-	-	-
	-	-	15,030	-	-	-	-	-
	-	-	180,000	-	-	-	-	-
	-	-	-	27,357	122,643	-	-	-
	-	-	750,000	711,547	5,294,453	2,000,000	-	-
	42,799	36,572	125,065	324,164	-	-	-	-
	36,691	30,985	126,212	456,612	-	-	-	-
	-	21,634	271,900	1,019,530	1,027,936	-	-	-
	-	-	-	200,000	-	-	-	-

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

				BUDGET APPROPRIATIONS		
	PROJECT	FY18	FY19	APPROPRIATIONS	REVISED	PROPOSED
	NUMBER	APPROVED	PROPOSED	THROUGH FY17	FY17 - 18	FY18 - 19
		BUDGET	BUDGET		APPROPRIATIONS	APPROPRIATIONS
ST	LAKEWAY WATER LINE	WA1869604	1,045,000	1,045,000	-	-
	DRPS TO WELLBORN RD WATER LINE REHAB	TBD	6,340,000	-	-	-
	30" TRANSMISSION LINE RELOCATE - 2818/FM60	WA1965140	608,500	508,500	608,500	-
IF	SH40 WATER LINE - GRAHAM to BARRON	TBD	2,639,949	3,095,850	-	-
IF	SH40 WATER LINE - SONOMA to VICTORIA	TBD	781,236	1,087,000	-	-
	JONES BUTLER WATER LINE REHAB	TBD	4,231,912	3,840,000	-	-
	MARION PUGH WATER LINE REHAB	TBD	3,791,749	3,450,000	-	-
ST	HOLLEMAN/2154 INTERSECTION IMPROVEMENTS	TBD	-	165,000	-	165,000
ST	PEBBLE CREEK PARKWAY EXTENSION	TBD	-	300,000	-	300,000
	MISCELLANEOUS REHABILITATION	MISC	125,000	-	125,000	125,000
	CLOSED PROJECTS					
					\$ 4,113,000	\$ 800,000
REHABILITATION PROJECTS: WTWOC						
	EASTGATE REHAB	WF1656023	2,395,000	2,395,000	-	-
	COLLEGE HEIGHTS REHABILITATION	TBD	2,335,000	-	-	-
	McCULLOCH UTILITY REHABILITATION	TBD	2,822,000	-	-	565,060
	WOODSON VILLAGE REHAB	WA1957431	2,736,000	619,000	2,117,000	-
ST	FRANCIS DR REHAB PH I	WF1749347	390,000	300,000	90,000	-
ST	FRANCIS DR REHAB PH II	WF1749356	310,000	265,000	45,000	-
ST	PARK PLACE/HOLIK/ANNA UTILITY REHAB	WA1945844	395,000	395,000	-	-
	DOMINIK/STALLINGS WATER LINE	WA1994173	50,000	-	-	-
	LUTHER STREET REHAB	TBD	-	90,000	-	-
ST	LINCOLN AVENUE REHAB	TBD	-	880,000	-	75,400
	TEXAS AVE VALVE REPLACEMENT	TBD	-	103,175	-	-
	CLOSED PROJECTS					
					\$ 2,252,000	\$ 640,460
	CAPITAL PROJECTS CONTINGENCY	WA1700001			50,000	150,000
	NEW WATER SERVICES	Various			150,000	150,000
	METER REPLACEMENT PROGRAM	Various			300,000	500,000
					\$ 9,673,687	\$ 7,207,505
	CAPITAL PROJECTS SUBTOTAL					
	GENERAL AND ADMINISTRATIVE				106,770	111,918
	DEBT ISSUANCE COST				38,700	64,788
	TOTAL EXPENDITURES				\$ 9,819,157	\$ 7,384,211
	MEASUREMENT FOCUS INCREASE (DECREASE)					
	ENDING FUND BALANCE:				\$ 7,137,962	\$ 10,919,750

IF Impact Fee Eligible Capital Project

ST Project funded through a combination of sources. Project sheet reflected in the Streets Capital Projects section of the CIP document.

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

PROJECT EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY16	ACTUAL FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23	PROJECTED FY 23-24
-	8,400	1,036,600						
-	-	-	-	-	1,233,536	5,106,464		
-	150,971	357,530	-	-				
-	-	-	-	830,100	382,950	1,882,800		
-	-	-	-	603,215	483,785			
-	-	-	-	-	924,672	2,915,328		
-	-	-	-	-	778,979	2,671,021		
-	-	-	-	165,000	-	-	-	-
-	-	-	300,000	-	-	-	-	-
313,899	124,440	125,000	125,000	125,000	125,000	125,000	125,000	125,000
13,950	262,960							
\$ 525,694	\$ 635,961	\$ 3,244,739	\$ 3,374,210	\$ 8,268,347	\$ 6,028,922	\$ 12,800,613	\$ 225,000	\$ 225,000
224,565	64,506	1,960,929						
-	-	-	-	-	-	263,362	2,071,638	
-	-	-	423,684	398,316	2,000,000	-	-	-
-	70,767	300,127	1,157,718	1,207,388	-	-	-	-
43,258	9,828	330,609	6,305	-	-	-	-	-
7,340	616	1,050	300,994					
-	22,988	17,000	245,012					
-	3,000	39,186						
-	-	-	-	-	-	-	90,000	-
-	-	18,860	56,580	804,560	-	-	-	-
-	-	-	-	103,175	-	-	-	-
	481,956	8,664						
\$ 275,163	\$ 653,662	\$ 2,676,425	\$ 2,190,293	\$ 2,513,439	\$ 2,000,000	\$ 263,362	\$ 2,161,638	\$ -
			150,000	150,000	150,000	150,000	150,000	150,000
220,452	160,641	150,000	150,000	75,000	75,000	75,000	75,000	150,000
502,804	495,603	500,000	500,000	75,000	75,000	75,000	75,000	150,000
\$ 6,511,403	\$ 2,899,243	\$ 12,312,352	\$ 16,981,042	\$ 14,536,247	\$ 9,620,871	\$ 13,517,655	\$ 2,762,625	\$ 1,054,934
	90,240	106,770	111,918	113,037	114,168	115,309	116,462	117,627
	-	17,850	64,788	62,305	57,390	51,130	12,450	7,500
	\$ 2,989,483	\$ 12,436,972	\$ 17,157,748	\$ 14,711,589	\$ 9,792,429	\$ 13,684,094	\$ 2,891,537	\$ 1,180,061
	\$ 141,187	\$ (141,187)						
\$ 12,852,119	\$ 4,378,960	\$ 1,146,213	\$ 223,124	\$ 2,531,195	\$ 75,601	\$ 376,564	\$ 1,699,003	

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

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BUDGET APPROPRIATIONS

PROJECT NUMBER	FY18 APPROVED BUDGET	FY19 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY17	REVISED	PROPOSED
				FY17-18 APPROPRIATIONS	FY18-19 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$ 11,105,515	\$ 10,889,517
ADDITIONAL RESOURCES:					
CERTIFICATES OF OBLIGATION				\$ 10,000,000	\$ 23,800,000
INTEREST ON INVESTMENTS				40,000	10,000
TRANSFERS FROM OPERATIONS				7,125,000	10,025,000
INTERGOVERNMENTAL				-	-
OTHER				750,000	-
SUBTOTAL ADDITIONAL RESOURCES				\$ 17,915,000	\$ 33,835,000
TOTAL RESOURCES AVAILABLE				\$ 29,020,515	\$ 44,724,517
COLLECTION PROJECTS					
COLLECTION PLANT - SCWOC					
OVERSIZE PARTICIPATION	WW1700000	100,000	-	100,000	100,000
PETTERAK OFFSITE SEWER EXT OP	WW1982465	94,405	94,405	-	-
NAGLE HOUSING OFFSITE SEWER OP	WW1984410	26,854	26,854	-	-
EAST SIDE FM 158 SEWER LINE	WF1382208	1,575,000	2,502,000	2,172,845	-
CARTERS CREEK SCREW LIFT REPL	WW1952451	1,181,000	625,000	556,000	-
IF CC DIVERSION LIFT STATION & FORCE MAIN	WW1800002	15,030,000	-	3,250,000	100,000
IF LICK CREEK PARALLEL TRUNK LINE	WW1877335	13,290,000	1,820,241	11,469,759	-
IF BEE CREEK PARALLEL TRUNK LINE	WF1369909	12,855,000	12,855,000	-	-
IF BEE CREEK PARALLEL TRUNK LINE PH I	WF1369909	3,161,164	3,161,164	-	-
IF BEE CREEK PARALLEL TRUNK LINE PH II	WF1369909	5,055,960	5,055,960	-	-
IF BEE CREEK PARALLEL TRUNK LINE PH III	TBD	5,505,106	4,228,717	396,389	880,000
IF NORTHEAST SEWER TRUNKLINE PH I	WW1895942	2,460,000	3,502,000	-	-
IF NORTHEAST SEWER TRUNKLINE PH II	WW1957471	2,840,000	521,950	2,318,050	-
IF NORTHEAST SEWER TRUNKLINE PH III	WW1700002	6,035,000	65,775	1,190,000	-
IF NORTHEAST SEWER TRUNKLINE PH IV	WW1700003	3,810,000	5,525,000	65,775	1,009,225
IF MEDICAL DISTRICT INTERCEPTOR PH I	WW1800001	2,330,000	-	2,330,000	-
IF MEDICAL DISTRICT INTERCEPTOR PH II	TBD	2,600,000	3,127,495	-	-
IF MEDICAL DISTRICT INTERCEPTOR PH III	TBD	1,180,000	1,328,755	-	-
IF SOUTHWOOD VALLEY TRUNKLINE PH I	WW1997793	1,450,000	1,645,427	-	195,427
IF SOUTHWOOD VALLEY TRUNKLINE PH II	TBD	1,851,000	-	-	-
IF ALUM CREEK SEWER TRUNKLINE	TBD	9,925,000	-	-	-
ST HOLLEMAN/2154 INTERSECTION IMPROVEMENTS	TBD	-	41,000	-	41,000
ST PEBBLE CREEK PARKWAY EXTENSION	TBD	-	200,000	-	200,000
IF 3MGD PEACH CREEK LIFT STATION, FORCE MAIN	TBD	-	8,529,000	-	-
CLOSED PROJECTS					
SUBTOTAL				\$ 23,060,198	\$ 2,525,652
REHABILITATION PROJECTS					
W EASTGATE REHAB	WF1656024	2,631,000	2,631,000	-	-
W COLLEGE HEIGHTS REHAB	TBD	1,388,000	-	-	-
ST FRANCIS DR REHAB PH I	WF1749349	532,000	470,000	62,000	-
ST FRANCIS DR REHAB PH II	WF1749355	40,000	54,920	-	-
ST PARK PLACE/HOLIK/ANNA UTILITY REHAB	WW1945843	336,000	440,000	-	104,000
W WOODSON VILLAGE REHAB	WW1957430	3,875,000	619,100	3,255,900	-
W McCULLOCH UTILITY REHAB	TBD	3,770,000	-	-	565,060
ST EISENHOWER REHAB - SEWER LINE REHAB	TBD	107,500	-	-	-
ST LINCOLN AVENUE REHAB	TBD	-	227,000	-	227,000
CCWWTP PRESSURIZED LINE AND PUMP REP.	TBD	-	827,300	-	-
CLOSED PROJECTS					
SUBTOTAL				\$ 3,317,900	\$ 896,060

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

PROJECT EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY16	ACTUAL FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23	PROJECTED FY 23-24
	\$ 9,266,907	\$ 11,105,515	\$ 10,889,517	\$ 15,234,118	\$ 80,948	\$ 290,393	\$ 203,686	\$ 155,670
	\$ 5,000,000	\$ 10,000,000	\$ 23,800,000	\$ 37,485,000	\$ 18,465,000	\$ 5,400,000	\$ 8,950,000	\$ 10,600,000
	84,466	40,000	10,000	5,000	5,000	5,000	5,000	5,000
	1,950,000	7,125,000	10,025,000	3,250,000	2,900,000	3,330,000	2,160,000	1,150,000
	1,497,306	750,000	-	-	-	-	-	-
	\$ 8,531,772	\$ 17,915,000	\$ 33,835,000	\$ 40,740,000	\$ 21,370,000	\$ 8,735,000	\$ 11,115,000	\$ 11,755,000
	\$ 17,798,679	\$ 29,020,515	\$ 44,724,517	\$ 55,974,118	\$ 21,450,948	\$ 9,025,393	\$ 11,318,686	\$ 11,910,670
	-	-	100,000	100,000	100,000	100,000	100,000	-
	-	-	94,405	-	-	-	-	-
	-	-	26,854	-	-	-	-	-
	73,954	223	75,767	849,056	1,503,000	-	-	-
	-	580,752	560,900	-	-	-	-	-
	-	-	260,000	2,117,504	6,280,416	6,372,080	-	-
	102,733	670,032	957,549	1,995,901	9,142,129	421,656	-	-
	3,652,307	-	-	-	-	-	-	-
	3,161,164	-	-	-	-	-	-	-
	322,244	3,391,311	1,342,406	-	-	-	-	-
	168,900	-	25,000	880,000	3,522,793	908,414	-	-
	18,899	1,926,471	288,196	-	-	-	-	-
	-	43,091	289,385	1,537,524	-	-	-	-
	-	39,209	2,149	1,026,500	3,787,642	1,179,500	-	-
	-	39,209	4,000	899,000	3,924,000	658,791	-	-
	-	-	2,300,000	-	-	-	-	-
	-	-	-	-	1,143,292	1,984,203	-	-
	-	-	-	-	-	412,123	916,632	-
	-	92,689	822,163	730,575	-	-	-	-
	-	-	-	-	301,000	1,550,000	-	-
	-	-	-	-	-	-	2,343,679	7,581,321
	-	-	-	41,000	-	-	-	-
	-	-	200,000	-	-	-	-	-
	-	-	-	-	-	1,886,000	3,953,347	2,689,653
	-	233,441	-	-	-	-	-	-
	\$ 7,500,201	\$ 7,016,427	\$ 7,148,774	\$ 10,336,060	\$ 28,300,980	\$ 11,496,856	\$ 6,436,835	\$ 6,297,026
	220,552	89,917	2,320,531	-	-	263,740	1,124,260	-
	-	-	-	-	-	-	-	-
	13,840	19,632	487,036	11,492	-	-	-	-
	5,860	504	775	32,861	-	-	-	-
	-	22,940	17,000	400,060	-	-	-	-
	-	71,028	300,130	1,503,842	2,000,000	-	-	-
	-	-	-	423,684	3,346,316	-	-	-
	-	-	-	-	-	20,000	87,500	-
	-	-	4,860	14,580	207,560	-	-	-
	-	-	-	-	-	-	-	827,300
	187,930	-	-	-	-	-	-	-
	\$ 240,252	\$ 391,951	\$ 3,130,332	\$ 2,386,519	\$ 5,553,876	\$ 263,740	\$ 1,144,260	\$ 87,500
								\$ 827,300

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

BUDGET APPROPRIATIONS

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	PROJECT NUMBER	FY18 APPROVED BUDGET	FY19 PROPOSED BUDGET	APPROPRIATIONS THROUGH FY17	REVISED FY17-18 APPROPRIATIONS	PROPOSED FY18-19 APPROPRIATIONS
TREATMENT & DISPOSAL PROJECTS						
<i>SLUDGE TREATMENT & DISPOSAL/PUMPING PLANT - SSWOC</i>						
	CC DEWATERING IMPROVEMENTS (CENTRIFUGE)	WF1771887	2,425,000	3,741,350	1,845,000	-
	LICK CREEK GENERATOR REPLACEMENT	WF1761997	1,490,000		1,365,000	125,000
	CARTERS CREEK HEADWORKS CATWALK	WF1762000	118,500		118,500	-
	CARTERS CREEK FUELING STATION	WW1869610	150,000		150,000	-
IF	LC CAPACITY EXPANSION & NUTRIENT REMOVAL	WW1945495	36,525,000	37,053,000	6,100,000	30,425,000
	CCWWTP CLARIFIER 3A REHAB	WW2026392	600,000		100,000	500,000
	CARTER CREEK BLOWER BLDG #2 REPL	WW1800003	1,762,550		-	300,000
	CARTER CREEK BLOWER BLDG #3 REPL	TBD	1,762,867		-	-
	CCWWTP EFFLUENT CLOTH FILTRATION SYS	TBD	4,949,734	5,329,594	-	-
	CLOSED PROJECTS				-	-
<i>SEWER GENERAL PLANT - SGWOC</i>						
	SCADA - NEW LIFT STATIONS	WF1359125	230,000	302,000	202,000	28,000
	CC FIBER RING	TBD	160,000		-	-
	CC ELECTRICAL IMPROVEMENTS	WF1677128	2,960,000		2,960,000	-
W	UTILITY SERVICE CENTER RENOVATIONS	WW1441517	1,861,720	2,955,000	37,500	-
	CARTER CREEK EQUIPMENT SHED	WW1800004	806,000		-	100,000
	REPURPOSE CARTER CREEK BUILDINGS	WW1957448	300,000		202,000	-
	CARTER CREEK LAND BUFFER	WW1872097	300,000		300,000	-
	LICK CREEK LAND BUFFER	WW1868508	565,000		560,000	-
	CCWWTP DRAINAGE IMPR	WW1970554	150,000		-	150,000
	VETERANS PARK RECLAIMED SYSTEM IMPROVEMENTS	TBD	-	67,000	-	-
	MISCELLANEOUS REHAB/WW SERVICES	MISC			-	150,000
	CLOSED PROJECTS				-	-
	SUBTOTAL				\$ 31,778,000	\$ 3,171,440
	CAPITAL PROJECTS CONTINGENCY	WW1700001			-	150,000
	CAPITAL PROJECTS SUBTOTAL				\$ 58,306,098	\$ 6,743,152
	GENERAL AND ADMINISTRATIVE				106,770	111,918
	DEBT ISSUANCE COST				107,000	119,000
	TOTAL EXPENDITURES				\$ 58,519,868	\$ 6,974,070
	MEASUREMENT FOCUS INCREASE (DECREASE)					
	ENDING FUND BALANCE:				\$ (29,499,353)	\$ 37,750,447

- IF Impact Fee Eligible Capital Project
- ST Project funded through a combination of sources. Project sheet reflected in the Streets Capital Projects section of the CIP document.
- W Project funded through a combination of sources. Project sheet reflected in the Water Capital Projects section of the CIP document.

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

PROJECT EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY16	ACTUAL FY 16-17	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23	PROJECTED FY 23-24
79,032	-	169,036	2,356,248	1,137,034	-	-	-	-
59,063	133,259	1,087,453	-	-	-	-	-	-
-	-	-	107,250	-	-	-	-	-
-	-	-	153,236	-	-	-	-	-
-	546,713	1,807,563	11,063,885	15,656,901	7,977,937	-	-	-
-	169,815	227,572	-	-	-	-	-	-
-	-	-	302,203	1,460,347	-	-	-	-
-	-	-	302,257	1,460,610	-	-	-	-
-	-	-	-	-	-	788,303	4,541,291	-
-	303,098	-	-	-	-	-	-	-
49,574	38,913	62,426	151,087	-	-	-	-	-
-	-	-	-	-	-	160,000	-	-
69,328	163,916	1,655,282	657,954	-	-	-	-	-
-	36,643	-	153,947	1,242,960	1,065,529	-	75,987	379,934
-	-	-	10,000	630,000	-	-	-	-
-	-	-	201,835	-	-	-	-	-
-	-	-	300,000	-	-	-	-	-
4,357	586	-	560,000	-	-	-	-	-
-	6,401	143,599	-	-	-	-	-	-
-	-	-	67,000	-	-	-	-	-
308,302	185,162	-	-	-	-	-	-	-
	2,229	-	-	-	-	-	-	-
\$ 569,656	\$ 1,586,735	\$ 5,152,931	\$ 16,386,902	\$ 21,587,852	\$ 9,043,466	\$ 948,303	\$ 4,617,278	\$ 379,934
		150,000	150,000	150,000	150,000	150,000		
\$ 8,310,109	\$ 8,995,113	\$ 15,582,038	\$ 29,259,481	\$ 55,592,708	\$ 20,954,062	\$ 8,679,398	\$ 11,001,804	\$ 11,478,208
	90,240	106,770	111,918	113,037	114,168	115,309	116,462	117,627
		50,000	119,000	187,425	92,325	27,000	44,750	53,000
\$ 9,085,353	\$ 15,738,808	\$ 29,490,399	\$ 55,893,170	\$ 21,160,555	\$ 8,821,707	\$ 11,163,016	\$ 11,648,835	
	2,392,190	(2,392,190)						
\$ 11,105,515	\$ 10,889,517	\$ 15,234,118	\$ 80,948	\$ 290,393	\$ 203,686	\$ 155,670	\$ 261,835	

**Enterprise Funds Capital Improvement Projects
Estimated Operations and Maintenance Costs***

	Projected FY19	Projected FY20	Projected FY21	Projected FY22	Projected FY23	Projected FY24	Comments
Water Projects							
Well #9	\$ 94,600	\$ 97,438	\$ 100,361	\$ 103,372	\$ 106,473	\$ 109,667	Personnel, supplies, maintenance and utility costs
Well #9 Collection Line	1,600	1,648	1,697	1,748	1,801	1,855	Line maintenance
USC Environmental Office Building	7,100	7,313	7,532	7,758	7,991	8,231	Maintenance and utilities
Water Project Totals	\$ 103,300	\$ 106,399	\$ 109,591	\$ 112,879	\$ 116,265	\$ 119,753	
Wastewater Projects							
Carters Creek Diversion Lift Station & Force Main	-	-	-	TBD	TBD	TBD	O&M to begin in FY22
Carters Creek Dewatering Improvements	-	-	20,500	21,115	21,748	22,401	Supplies and maintenance
LCWWTP Capacity Expansion & Nutrient Removal	-	-	-	TBD	TBD	TBD	O&M to begin in FY21 or FY22
Repurpose Carters Creek Buildings	-	1,000	1,030	1,061	1,093	1,126	Supplies and maintenance
Wastewater Project Totals	\$ -	\$ 1,000	\$ 21,530	\$ 22,176	\$ 22,841	\$ 23,526	
Total Estimated O&M Costs	\$ 103,300	\$ 107,399	\$ 131,121	\$ 135,055	\$ 139,106	\$ 143,279	

*The Operations and Maintenance (O&M) costs reflected above are estimates based on anticipated costs associated with each project. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. As the projects become better defined, the O&M estimates may be revised.

Hotel Tax Fund

The primary funding source for the Hotel Tax Fund is the Hotel tax, a consumption type tax authorized under state statute. This tax allows the City to collect up to its current tax rate of 7% on rental income of hotels and motels within the city limits.

As outlined in Chapter 351 of the Tax Code, funds derived from the Hotel Tax Fund can only be spent if the following two-part test is met:

- I. Every expenditure must directly enhance and promote tourism and the convention and hotel industry.
- II. Every expenditure must clearly fit into one of nine statutorily provided categories for expenditure of local hotel occupancy tax revenues.
 1. Funding the establishment, improvement, or maintenance of a convention or visitor information center.
 2. Paying for the administrative costs for facilitating convention registration.
 3. Paying for tourism related advertising, and promotion of the city or its vicinity.
 4. Funding programs that enhance the arts.
 5. Funding historical restoration or preservation projects.
 6. Sporting events where the majority of participants are tourists in cities located in a county with a population of 290,000 or less.
 7. Enhancing and upgrading existing sport facilities or fields for certain municipalities. State of Texas House Bill 3629 was passed in the 2015 Legislative Session that provides authority for the City of College Station to use hotel tax revenue for constructing, operating, or expanding a sporting facility or sports field owned by the municipality, if the majority of the events at the facility or field are directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels in the municipality.
 8. Funding transportation systems for tourists.
 9. Signage directing the public to sights and attractions that are visited frequently by hotel guest in the municipality.

This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The FY19 budgeted Hotel Tax revenue is \$5,493,466 which reflects a 1.00% increase from FY18 year-end estimate of \$5,439,075. Hotel tax revenues are forecasted to increase marginally due to recent fluctuations of the tourism economy. Investment earnings of \$203,708 are estimated for FY18 due to increasing interest rates.

The FY18 year-end estimate in the Hotel Tax Fund are \$5,732,525 which includes \$4,113,546 in capital expenditures related to finishing two synthetic fields at Veteran's Park as well as some one-time equipment purchases for field maintenance equipment. The FY19 budgeted operating expenditures for the Hotel Tax Fund are \$6,726,410 which includes \$4,828,521 in capital expenditures related to Veteran's Park Synthetic Fields, construction expenses for Southeast Park, and two service level adjustment requests for additional field maintenance equipment. The first service level adjustment request pertains to a severe weather detection system to be installed at all City parks. The system would operate as a true detection system versus the current lightning prediction system that is outdated. The Hotel Tax portion of the request is \$18,800 or 20% of the cost of the system. The second request is for \$22,500 or 50% of a synthetic field paint removal machine. With the expansion of the synthetic fields at Veteran's Park, the machine will reduce labor time to change the markings as required by the various sports using the fields. The remainder of the cost for both requests is budgeted in the General Fund Parks and Recreation departmental budget.

Also included in the operating expenditures are funds for preferred access payment for the use of athletic facilities at Texas A&M University. The FY19 budget for this payment is \$700,000 and the FY18 year-end estimated payment for this payment is \$465,145.

Other operating expenditures included in the FY19 budget are \$300,000 for soliciting and hosting of sports tournaments in College Station and \$200,000 for the Texas Weekend of Remembrance. The inaugural event for the Texas Weekend of Remembrance occurred in FY18 and the event is anticipated to be held annually over Memorial Day weekend.

Operating expenditures in the FY19 budget also include \$82,400 for staff costs in the Public Communications department related to tourism marketing efforts and \$104,116 for tourism marketing placed by the City of College Station. Public Communications staff members are responsible for strategically creating marketing materials and placing advertisements that help increase tourism to College Station by advertising the City's many events and amenities. Public Communications staff develops brochures, promotional videos, and other marketing and advertising materials with the primary focus of creating high-quality collaterals to bring tourism dollars to College Station. The responsibilities for material development and advertising are shared among Public Communication staff members resulting in the time spent on the activities equating to one position. The position is budgeted in the General Fund and Hotel Tax funds will be transferred to the General Fund to cover the expenditures related to eligible activities.

The FY19 budget also contains \$25,000 for nonprofit/charitable organizations that hold events at local hotels and meet the criteria for Hotel Tax use. These funds will be distributed at the discretion of the City Manager. An additional \$25,000 has been included in the FY19 budget at Council's direction for a special event grant that will be hosted in the City by an outside entity. This event is expected to draw a significant amount of tourism to the area.

Operating expenditures related to Parks and Recreation Programs & Events are budgeted at \$461,373 for FY19. Programs in the budget include expenditures related to athletic events such as National & Regional Athletic Tournaments, and other events that are eligible for Hotel Tax funds, including hosting the TAAF Games of Texas in 2018 and 2019. The Parks and Recreation Programs & Events FY19 amount includes one service level adjustment for 50% of a grounds worker needed to help maintain the expanding parks system. The additional 50% of this position is budgeted to be included in the General Fund Parks and Recreation departmental budget.

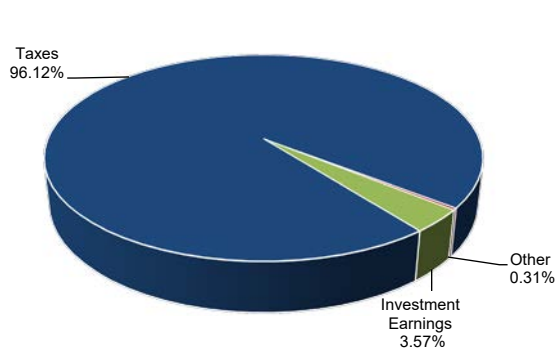
A total of \$3,437,430 of Hotel Tax funding is budgeted in FY19 for Outside Agencies. This includes \$1,996,128 for the Bryan/College Station Convention & Visitors Bureau (CVB or "Experience BCS") for operational, sales/marketing, promotional, servicing and business development elements. The Bryan/College Station Convention & Visitors Bureau is a component unit of the city and is jointly supported by both the City of College Station and the City of Bryan based on a pro-rata share of actual Hotel Tax revenue reported for the prior fiscal year by each city. FY19 budgeted operating amount of \$1,996,128 reflects 78% of the total operating budget of the CVB. The CVB FY19 request includes two service level adjustments also reflected at 78% of the total amount requested. The CVB is requesting that the City of College Station appropriate \$19,500 for a major impact bid fee fund that can be set aside in the event that the agency is presented an opportunity to bid on an event that would bring a significant amount of tourism to the area. The second service level adjustment is a request that the City appropriate \$85,800 for a major impact sponsorship fund that can be accessed to enhance the City's bid package in the event that the agency has an opportunity to attract an event that would bring a significant amount of tourism to the area.

Additional Hotel Tax funding that is budgeted in FY19 for Outside Agencies includes: \$588,950 for the CVB Grant Program; \$114,376 for Easterwood Airport Advertising; \$290,000 for Arts Council operations and maintenance; \$397,976 to Arts Council for affiliate funding; \$25,000 to Veterans Memorial; and \$25,000 for the Bryan/College Station Chamber of Commerce.

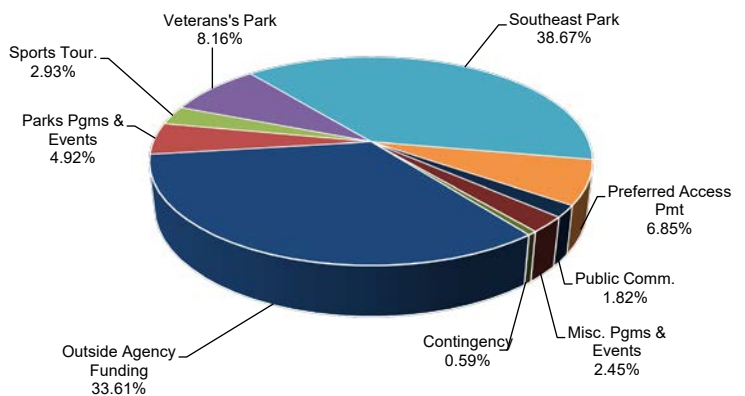
**City of College Station
Hotel Tax Fund
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Beginning Fund Balance	\$ 17,731,704	\$ 18,997,285	\$ 18,997,285	\$ 15,502,155	\$ -	\$ 15,502,155	
REVENUES							
Taxes	\$ 5,152,337	\$ 5,125,000	\$ 5,439,075	\$ 5,493,466	\$ -	\$ 5,493,466	7.19%
Investment Earnings	172,332	140,000	203,708	203,708	-	203,708	45.51%
Other	16,284	10,000	17,890	17,890	-	17,890	
Total Revenues	\$ 5,340,953	\$ 5,275,000	\$ 5,660,673	\$ 5,715,064	\$ -	\$ 5,715,064	8.34%
Total Funds Available	\$ 23,072,657	\$ 24,272,285	\$ 24,657,958	\$ 21,217,219	\$ -	\$ 21,217,219	-12.59%
EXPENDITURES & TRANSFERS							
City Operations:							
Parks Programs & Events	\$ 260,463	\$ 537,220	\$ 619,720	\$ 438,156	\$ 23,217	\$ 461,373	-14.12%
Public Communications	56,645	184,116	184,114	186,516	-	186,516	1.30%
Sports Tournament Promotional Funds	-	300,000	100,000	300,000	-	300,000	0.00%
Preferred Access Payment	505,855	700,000	465,145	700,000	-	700,000	0.00%
Veteran's Park Synthetic Fields (HM1601)	-	2,685,860	4,076,696	833,818	-	833,818	-68.96%
Southeast Park (HM1607)	-	-	-	3,953,403	-	3,953,403	N/A
Capital Purchases	318,861	36,850	36,850	-	41,300	41,300	12.08%
Miscellaneous Programs & Events	5,643	225,000	250,000	250,000	-	250,000	11.11%
Total City Operations Expenditures	\$ 1,147,467	\$ 4,669,046	\$ 5,732,525	\$ 6,661,893	\$ 64,517	\$ 6,726,410	44.06%
Outside Agency Funding Expenditures:							
B/CS CVB O&M (component unit)	\$ 2,154,993	\$ 1,846,991	\$ 1,930,340	\$ 1,890,828	\$ 105,300	1,996,128	8.07%
B/CS CVB Grant Program (component unit)	244,835	400,000	647,694	588,950	-	588,950	47.24%
Easterwood Advertising	21,177	114,376	114,376	114,376	-	114,376	0.00%
Arts Council of Brazos Valley O&M/Facility	456,900	290,000	290,000	397,976	-	397,976	37.23%
Arts Council of Brazos Valley Affiliate/Marketing Funding	-	390,868	390,868	290,000	-	290,000	-25.81%
Veterans Memorial	25,000	25,000	25,000	25,000	-	25,000	0.00%
B/CS Chamber of Commerce O&M	25,000	25,000	25,000	25,000	-	25,000	0.00%
Total Outside Agency Expenditures	\$ 2,927,905	\$ 3,092,235	\$ 3,423,278	\$ 3,332,130	\$ 105,300	\$ 3,437,430	11.16%
Contingency	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	0.00%
Total Operating Expenses & Transfers	\$ 4,075,372	\$ 7,821,281	\$ 9,155,803	\$ 10,054,023	\$ 169,817	\$ 10,223,840	30.72%
Measurement Focus Increase (Decrease)							
Increase (Decrease) in Fund Balance	\$ 1,265,581	\$ (2,546,281)	\$ (3,495,130)	\$ (4,338,959)	\$ (169,817)	\$ (4,508,776)	
Ending Fund Balance **	\$ 18,997,285	\$ 16,451,004	\$ 15,502,155	\$ 11,163,196	\$ (169,817)	\$ 10,993,379	

Hotel Tax Fund - Sources



Hotel Tax Fund - Uses



** Remaining fund balance is forecast to be used for Athletic Field improvements including the next phase of Veterans Park buildout, and initial phases of Southeast Park development.

Community Development Fund

The Community Development Fund is used to account for grants received from the U. S. Department of Housing and Urban Development (HUD) by the City, for use in revitalizing low and moderate income areas and addressing the needs of low and moderate income citizens.

The City has submitted an action plan to HUD for FY19 to receive the Community Development Block Grant (CDBG) and the Home Investment Partnership Program Grant (HOME). The CDBG program is a federal entitlement program that provides basic funding for general programs and administration. The grant allows administrators flexibility in the use of funds for a wide variety of eligible activities. The HOME program is a yearly entitlement grant that can only be used for affordable housing programs that assist income-eligible individuals and households. Both CDBG and HOME allocations are based on a formula that includes criteria such as the age and condition of a community's housing stock, incidents of overcrowding, and the demographic characteristics of the City.

Community Development Block Grant funds are allocated to projects including public service agency funding, public facility and infrastructure improvement activities, owner-occupied housing rehabilitation, and Code Enforcement activities. Other eligible expenditures include grant administration, demolition, and acquisition of property by non-profit housing providers.

The City currently uses HOME Grant funds for owner-occupied rehabilitation assistance and down payment assistance. Funds are also approved for Community Housing Development Organizations (CHDO) activities, construction, rental rehabilitation, and Tenant Based Rental Assistance (TBRA).

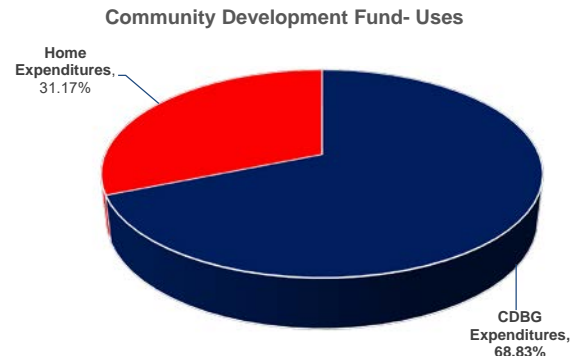
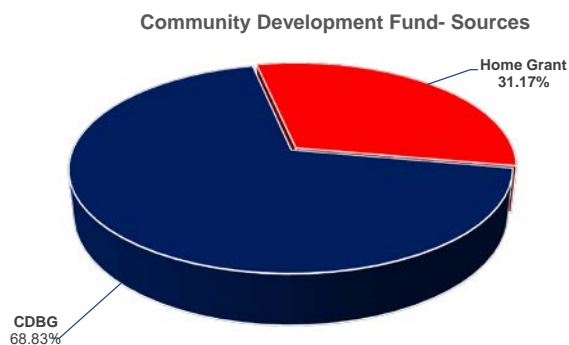
This fund is prepared on the *modified accrual basis of accounting*. Under this basis revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

Grant amounts included in the FY19 Proposed Budget include \$1,730,842 in Community Development Block Grant (CDBG) funds and \$783,993 in HOME Investment Partnership Grant (HOME) funds.

CDBG appropriations include Public Facility projects that are intended to expand, improve and/or add public facilities and infrastructure when and where needed for designated low to moderate income areas of the city. Facility projects for FY19 include a proposed amount of \$342,402, for improvements to Georgie K. Fitch Park with the addition of a bridge over the creek and a trail through the park, to the library; and improvements to Southwest Parkway between Welsh and FM2154, by adding sidewalks and addressing upgrades to the intersections for ADA requirements.

**City of College Station
Community Development Fund
Fund Summary**

	FY17 Year-End Actuals	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING FUND BALANCE	\$ (2,390,944)	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%
REVENUES							
Grants							
Community Development Block Grant	\$ 3,705,141	\$ 1,866,269	\$ 1,866,269	\$ 1,730,842	\$ -	\$ 1,730,842	-7.26%
Home Grant	404,683	732,619	732,619	783,993	-	783,993	7.01%
Recaptured Funds & Program Income - HOME	7,746	33,732	33,732	-	-	-	-100%
Total Revenues	\$ 4,117,570	\$ 2,632,620	\$ 2,632,620	\$ 2,514,835	\$ -	\$ 2,514,835	\$ (0)
TOTAL FUNDS AVAILABLE	\$ 1,846,142	\$ 2,632,620	\$ 2,632,620	\$ 2,514,835	\$ -	\$ 2,514,835	\$ (0)
EXPENDITURES AND TRANSFERS							
Community Development Block Grant							
Housing Assistance/Rehab	\$ 15,138	\$ 44,024	\$ 44,024	71,314	-	71,314	61.99%
Clearance/Demolition	-	10,000	10,000	10,000	-	10,000	0.00%
Acquisitions	963,568	509,142	483,500	739,075	-	739,075	38.20%
Housing Services	9,478	25,009	25,009	-	-	-	-100.00%
Public Service Agency Funding	140,457	191,154	191,154	185,075	-	185,075	-3.18%
Code Enforcement	40,960	31,340	56,982	28,500	-	28,500	400.18%
Administrative Fees	194,290	198,842	198,842	220,645	-	220,645	10.96%
Economic Development	-	50,000	50,000	-	-	-	-100.00%
Public Facilities Projects							
Nimitz Street Rehabilitation (ST1315)	376,197	-	-	-	-	-	N/A
Eisenhower Sidewalks (ST1610)	44,768	-	-	-	-	-	N/A
Live Oak Sidewalks (ST1612)	73,786	-	-	-	-	-	N/A
Cross Street ADA Sidewalks (ST1613)	5,861	-	-	-	-	-	N/A
San Saba Sidewalks (ST1614)	71,013	-	-	-	-	-	N/A
Northeast Trunkline PH1(WW1895942)	1,500,432	152,231	152,231	-	-	-	-100.00%
Georgie Fitch Park Improvements (CD1701)	28,986	166,655	166,655	342,402	-	342,402	105.46%
SW Parkway North Sidewalks - PH1 (CD1702)	41,053	430,862	430,862	133,831	-	133,831	-68.94%
Park Place Sidewalks - PH 2	1,156	57,010	57,010	-	-	-	-100.00%
Total CDBG Expenditures	\$ 3,507,141	\$ 1,866,269	\$ 1,866,269	\$ 1,730,842	\$ -	\$ 1,730,842	-7.26%
Home Grant							
Homeowner Assistance (Rehab/Reconstruction)	\$ -	\$ 56,943	\$ 56,943	\$ 111,943	\$ -	\$ 111,943	96.59%
CHDO Operating Expenses	1,088	18,621	18,621	-	-	-	-100.00%
New Construction	101,813	324,805	324,805	45,580	-	45,580	-85.97%
Homebuyer's Assistance	96,838	160,000	160,000	353,712	-	353,712	121.07%
Tenant Based Rental Assistance	22,805	15,000	15,000	25,596	-	25,596	70.64%
CHDO	178,692	146,839	146,839	155,839	-	155,839	6.13%
Administrative Fees	11,194	37,226	37,226	91,323	-	91,323	145.32%
Rental Rehabilitation	-	6,917	6,917	-	-	-	-100.00%
Total Home Expenditures	\$ 412,429	\$ 766,351	\$ 766,351	\$ 783,993	\$ -	\$ 783,993	2.30%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Operating Expenses & Transfers	\$ 3,919,570	\$ 2,632,620	\$ 2,632,620	\$ 2,514,835	\$ -	\$ 2,514,835	-4.47%
Expenditures Under (Over) Revenues	\$ 198,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



*The City does not maintain a fund balance in the Community Development Fund. Grant funds available from the U. S. Department of Housing and Urban Development are maintained and drawn from the City's Line of Credit with the U. S. Treasury. The balance in the Line of Credit is indicated as the Total Funds available. The ending fund balance for FY16 is combined with the ending fund balance for the CDBG Local Account resulting in a net zero balance.

**City of College Station
Community Development Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Community Development	\$ 1,789,131	\$ 1,825,862	\$ 1,825,862	\$ 1,812,735	\$ -	\$ 1,812,735	-0.72%
TOTAL	\$ 1,789,131	\$ 1,825,862	\$ 1,825,862	\$ 1,812,735	\$ -	\$ 1,812,735	-0.72%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 232,256	\$ 261,007	\$ 261,007	\$ 289,945	\$ -	\$ 289,945	11.09%
Supplies	1,428	2,204	2,204	2,123	-	2,123	-3.68%
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	1,555,447	1,562,651	1,562,651	1,520,667	-	1,520,667	-2.69%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	\$ 1,789,131	\$ 1,825,862	\$ 1,825,862	\$ 1,812,735	\$ -	\$ 1,812,735	-0.72%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Community Development	6.00	4.00	3.50	3.50	-	3.50	0.00%
TOTAL	6.00	4.00	3.50	3.50	-	3.50	0.00%



CITY OF COLLEGE STATION
Home of Texas A&M University®

**City of College Station
Roadway Maintenance Fee Fund
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ -	\$ 330,641	\$ 330,641	\$ 727,463	\$ -	\$ 727,463	
REVENUES							
Utility Revenues	\$ 3,082,587	\$ 4,216,000	\$ 4,582,450	\$ 4,473,530	\$ -	\$ 4,473,530	6.11%
Interest on Investments	5,120	1,000	16,957	15,000	-	15,000	1400.00%
Total Revenues	<u>\$ 3,087,707</u>	<u>\$ 4,217,000</u>	<u>\$ 4,599,407</u>	<u>\$ 4,488,530</u>	<u>\$ -</u>	<u>\$ 4,488,530</u>	6.44%
TOTAL FUNDS AVAILABLE	<u>3,087,707</u>	<u>4,547,641</u>	<u>4,930,048</u>	<u>5,215,993</u>	<u>-</u>	<u>5,215,993</u>	14.70%
EXPENDITURES & TRANSFERS							
Roadway/Streets Maintenance	\$ 2,744,956	\$ 4,000,000	\$ 3,985,000	\$ 4,443,000	\$ -	\$ 4,443,000	11.08%
General & Administrative Transfers	-	217,585	217,585	221,921	-	221,921	1.99%
Contingency	-	-	-	25,000	-	25,000	N/A
Total Expenditures & Transfers	<u>\$ 2,744,956</u>	<u>\$ 4,217,585</u>	<u>\$ 4,202,585</u>	<u>\$ 4,689,921</u>	<u>\$ -</u>	<u>\$ 4,689,921</u>	11.20%
Increase (Decrease) in Fund Balance	<u>\$ 342,751</u>	<u>\$ (585)</u>	<u>\$ 396,822</u>	<u>\$ (201,391)</u>	<u>\$ -</u>	<u>\$ (201,391)</u>	
Measurement Focus Increase (Decrease)	\$ (12,110)						
ENDING FUND BALANCE	<u>\$ 330,641</u>	<u>\$ 330,056</u>	<u>\$ 727,463</u>	<u>\$ 526,072</u>	<u>\$ -</u>	<u>\$ 526,072</u>	

The Roadway Maintenance Fee Fund was established in FY17 to administer financial activity related to the Roadway Maintenance Fee. Effective January 1, 2017, a monthly fee is paid by all residents and businesses in College Station. These funds will help fix potholes and properly maintain streets throughout College Station. Preventive maintenance also reduces the need for costly road reconstruction. The city conducts a pavement management assessment to prioritize roadway maintenance projects to be funded with this fee. Revenues are generated from a Roadway Maintenance fee assessed to City of College Station transportation system users.

This fund is prepared using the modified accrual basis of accounting. This accounting method recognizes revenues when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

FY19 revenues are projected to be \$4,488,530. Investment income FY19 budget of \$15,000 is projected due to increasing interest rates.

Expenditures in the amount of \$4,443,000 are proposed for the rehabilitation and upgrade of streets necessitated by increased traffic pressure. FY19 total expenditures are projected at \$4,689,921.

**City of College Station
System-Wide Water Impact Fee Fund
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY18 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ -	\$ 45,075	\$ 45,075	\$ 11,000	\$ -	\$ 11,000	
REVENUES							
Impact Fee Revenues	\$ 45,075	\$ 377,417	\$ 290,925	\$ 301,933	\$ -	\$ 301,933	-20%
Interest on Investments	-	-	-	1,000	-	1,000	N/A
Total Revenues	<u>\$ 45,075</u>	<u>\$ 377,417</u>	<u>\$ 290,925</u>	<u>\$ 302,933</u>	<u>\$ -</u>	<u>\$ 302,933</u>	-20%
TOTAL FUNDS AVAILABLE	<u>45,075</u>	<u>422,492</u>	<u>336,000</u>	<u>313,933</u>	<u>-</u>	<u>313,933</u>	-26%
EXPENDITURES & TRANSFERS							
Transfer for Capital Projects	\$ -	\$ 359,152	\$ 325,000	\$ 301,933	\$ -	\$ 301,933	-16%
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ 359,152</u>	<u>\$ 325,000</u>	<u>\$ 301,933</u>	<u>\$ -</u>	<u>\$ 301,933</u>	-16%
Increase (Decrease) in Fund Balance	<u>\$ 45,075</u>	<u>\$ 18,265</u>	<u>\$ (34,075)</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	-95%
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	<u>\$ 45,075</u>	<u>\$ 63,340</u>	<u>\$ 11,000</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 12,000</u>	

The System-Wide Water Impact Fee Fund was established in FY17 to account for the financial activity related to the System-Wide Water Impact Fees. Effective December 1, 2016, a water impact fee began to be assessed for all permits issued for new water connections. The fee is based on the size of the water meters issued on the building permit. The purpose of this fee is to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City's service area in lieu of water utility rate increases.

Revenues were not budgeted in FY17, as it was not determined whether the fee would be approved when the budget was developed. Prior to December 1, 2017, fees were based on a gradual implementation process that occurred when the property was platted and if it was located within an existing small area impact fee zone. After December 1, 2017, the same fee schedule applied to every new water connection. In FY17, some revenue under the new fee schedule was collected due to the timing of local development.

This fund is prepared using the modified accrual basis of accounting. This accounting method recognizes revenues when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

FY19 impact fee revenues are projected to be \$301,933. A FY19 transfer to the Water Fund is proposed in the amount of \$301,933. These funds will be used for the debt service payment for the Well #9 and Well #9 Collection Line capital improvement projects. In future years, it is anticipated that the revenue generated from this fee will be used toward the debt service payment for the State Highway 6 Water Line capital improvement projects.

City of College Station
System-Wide Wastewater Impact Fee Fund
Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY18 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ -	\$ 155,476	\$ 155,476	\$ 1,393,376	\$ 2,099,901	\$ 1,393,376	
REVENUES							
Impact Fee Revenues	\$ 155,475	\$ 2,264,500	\$ 1,557,975	\$ 1,811,600	\$ -	\$ 1,811,600	-20%
Interest on Investments	1	10,000	10,000	8,000	-	8,000	-20%
Total Revenues	<u>\$ 155,476</u>	<u>\$ 2,274,500</u>	<u>\$ 1,567,975</u>	<u>\$ 1,819,600</u>	<u>\$ -</u>	<u>\$ 1,819,600</u>	-20%
TOTAL FUNDS AVAILABLE	<u>155,476</u>	<u>2,429,976</u>	<u>1,723,451</u>	<u>3,212,976</u>	<u>2,099,901</u>	<u>3,212,976</u>	32%
EXPENDITURES & TRANSFERS							
Transfer for Capital Projects	\$ -	\$ 330,075	\$ 330,075	\$ 328,881	\$ -	\$ 328,881	0%
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ 330,075</u>	<u>\$ 330,075</u>	<u>\$ 328,881</u>	<u>\$ -</u>	<u>\$ 328,881</u>	0%
Increase (Decrease) in Fund Balance	<u>\$ 155,476</u>	<u>\$ 1,944,425</u>	<u>\$ 1,237,900</u>	<u>\$ 1,490,719</u>	<u>\$ -</u>	<u>\$ 1,490,719</u>	-23%
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	<u>\$ 155,476</u>	<u>\$ 2,099,901</u>	<u>\$ 1,393,376</u>	<u>\$ 2,884,095</u>	<u>\$ 2,099,901</u>	<u>\$ 2,884,095</u>	

The System-Wide Water Impact Fee Fund was established in FY17 to account for the financial activity related to the System-Wide Wastewater Impact Fees. Effective December 1, 2016, a wastewater impact fee began to be assessed for all permits issued for new wastewater connections. The wastewater impact fee is also based on the size of the domestic water meter issued on the building permit. The purpose of this fee is to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City's service area in lieu of water utility rate increases.

Revenues were not budgeted in FY17, as it was not determined whether the fee would be approved when the budget was developed. Prior to December 1, 2017, fees were based on a gradual implementation process that began when the property was platted and if it was located within an existing small area impact fee zone. After December 1, 2017, the same fee scheduled applied for every new wastewater connection. In FY17, some revenue under the new fee schedule was collected due to the timing of local development.

This fund is prepared using the modified accrual basis of accounting. This accounting method recognizes revenues when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

FY19 impact fee revenues are projected to be \$1,811,600. A transfer to the Wastewater Fund is proposed in the amount of \$328,881. These funds will be for the FY19 debt service payment for the Lick Creek Wastewater Treatment Plant Expansion (LCWWTP) capital improvement project. In future years, it is projected that all of the annual revenue generated by the wastewater impact fee will be transferred to the Wastewater Fund to offset the entire LCWWTP expansion debt service payment.

**City of College Station
System-Wide Roadway Impact Fee Funds
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 283,000	\$ -	\$ 283,000	
REVENUES							
Service Area A Impact Fee Revenues	\$ -	\$ 91,163	\$ 24,000	\$ 57,000	\$ -	\$ 57,000	-37%
Service Area B Impact Fee Revenues	-	119,872	50,000	120,000	-	120,000	0%
Service Area C Impact Fee Revenues	-	132,372	175,000	420,000	-	420,000	217%
Service Area D Impact Fee Revenues	-	73,260	34,000	81,000	-	81,000	11%
Interest on Investments	-	1,000	-	5,000	-	5,000	400%
Total Revenues	<u>\$ -</u>	<u>\$ 417,667</u>	<u>\$ 283,000</u>	<u>\$ 683,000</u>	<u>\$ -</u>	<u>\$ 683,000</u>	64%
TOTAL FUNDS AVAILABLE	<u>-</u>	<u>417,667</u>	<u>283,000</u>	<u>966,000</u>	<u>-</u>	<u>966,000</u>	131%
EXPENDITURES & TRANSFERS							
Service Area A Transfer for Capital Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Service Area B Transfer for Capital Project	-	-	-	-	-	-	N/A
Service Area C Transfer for Capital Project	-	-	-	595,000	-	595,000	N/A
Service Area D Transfer for Capital Project	-	-	-	-	-	-	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 595,000</u>	<u>\$ -</u>	<u>\$ 595,000</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ 417,667</u>	<u>\$ 283,000</u>	<u>\$ 88,000</u>	<u>\$ -</u>	<u>\$ 88,000</u>	-79%
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 417,667</u>	<u>\$ 283,000</u>	<u>\$ 371,000</u>	<u>\$ -</u>	<u>\$ 371,000</u>	

The Roadway Impact Fee Funds were established in FY17 to account for the financial activity related to the roadway impact fee. The purpose of this fee is to generate revenue to fund existing and future capital improvement projects that serve or will serve new developments within the City. Four separate Funds were created to account for the activity related to the four separate service territories in which the fee is collected. Fees collected in a particular service area must be used for capital projects within that same service area.

The roadway impact fee was approved to be implemented in three phases. Phase I went into effect December 1, 2016. No fees were assessed during phase I. Phase II, effective December 1, 2017, is at a rate that is half the rate of the final Phase III fee. The final phase, Phase III, will be effective December 1, 2018.

This fund is prepared using the modified accrual basis of accounting. This accounting method recognizes revenues when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

Revenues in the Roadway Impact Fee Funds in FY19 are projected to be \$683,000. The fees collected will be transferred to the Streets Capital Improvement Projects Fund to be used on eligible projects within each Service Area. Fees collected in Service Area C will be transferred in FY19 to be used on the Capstone/Barron Realignment project (ST1605). Fees collected in Service Area D will be transferred in future fiscal years to be used on the Rehabilitation of W. D. Fitch from Rock Prairie Road to Tonkaway Lake. Once sufficient fees are collected in Service Area A and B, they will be transferred in future fiscal years to be used on an eligible project, such as the Rehabilitation of the signal at Texas Avenue and Deacon.

**City of College Station
Wolf Pen Creek TIF Fund
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ 1,266,118	\$ 1,277,906	\$ 1,277,906	\$ 212,385	\$ -	\$ 212,385	
REVENUES							
Investment Earnings	\$ 11,788	\$ 9,500	\$ 12,238	\$ -	\$ -	\$ -	-100%
Total Revenues	<u>\$ 11,788</u>	<u>\$ 9,500</u>	<u>\$ 12,238</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-100%
TOTAL FUNDS AVAILABLE	<u>1,277,906</u>	<u>1,287,406</u>	<u>1,290,144</u>	<u>212,385</u>	<u>-</u>	<u>212,385</u>	-100%
EXPENDITURES & TRANSFERS							
WPC Festival Site	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Reimbursement to CSISD	-	1,077,759	1,077,759	200,147	-	200,147	-100%
Transfer Out to General Fund	-	-	-	12,238	-	12,238	N/A
Other	-	-	-	-	-	-	
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ 1,077,759</u>	<u>\$ 1,077,759</u>	<u>\$ 212,385</u>	<u>\$ -</u>	<u>\$ 212,385</u>	-100%
Increase (Decrease) in Fund Balance	<u>\$ 11,788</u>	<u>\$ (1,068,259)</u>	<u>\$ (1,065,521)</u>	<u>\$ (212,385)</u>	<u>\$ -</u>	<u>\$ (212,385)</u>	-100%
Measurement Focus Increase (Decrease)							
ENDING FUND BALANCE	<u>\$ 1,277,906</u>	<u>\$ 209,647</u>	<u>\$ 212,385</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

The Wolf Pen Creek (WPC) TIF Fund accounts for ad valorem tax and other revenues that are accrued to the WPC TIF District. The fund also accounts for expenditures on projects that take place in the WPC District.

This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The TIF expired on December 31, 2009. Therefore, no ad valorem revenue is estimated to be received in FY19. In years past, the TIF received ad valorem taxes from the City of College Station, College Station Independent School District and Brazos County on the incremental increase in assessed valuation (captured value) over the base year (1989).

The FY18 Year-End Estimate and FY19 Proposed Budget include payments to College Station Independent School District for the balance of the school district's portion of unspent WPC TIF funds. When the fund has been depleted in FY19, it will be closed.

**City of College Station
West Medical District TIRZ No. 18 Fund
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ 450,600	\$ 673,007	\$ 673,007	\$ -	\$ -	\$ -	
REVENUES							
Ad Valorem Tax COCS	\$ 218,201	\$ 261,877	\$ 236,437	\$ -	\$ -	\$ -	-100%
Ad Valorem Tax Brazos County	-	-	-	-	-	-	N/A
Investment Earnings	4,206	3,336	6,445	-	-	-	-100%
Total Revenues	<u>\$ 222,407</u>	<u>\$ 265,213</u>	<u>\$ 242,882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-100%
TOTAL FUNDS AVAILABLE	<u>673,007</u>	<u>938,220</u>	<u>915,889</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100%
EXPENDITURES & TRANSFERS							
TIRZ #18 Expenditures							
TIRZ #18 Fund Balance Transfer	\$ -	\$ 916,000	\$ 915,889	\$ -	\$ -	\$ -	-100%
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ 916,000</u>	<u>\$ 915,889</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-100%
Increase (Decrease) in Fund Balance	<u>\$ 222,407</u>	<u>\$ (650,787)</u>	<u>\$ (673,007)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-100%
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	<u>\$ 673,007</u>	<u>\$ 22,220</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

In October of 2012, the City Council approved an amendment of the City's Comprehensive Plan to include the College Station Medical District Master Plan. To realize the vision and economic development opportunities included in the Master Plan, significant barriers to development must be overcome. These barriers include, but are not limited to, lack of basic infrastructure (potable water, fire flow, sanitary sewer, etc) to serve development in the area and lack of transportation capacity (vehicular, pedestrian, etc) to meet the mobility needs present in the area.

The Master Plan identified a series of financial and management tools necessary to overcome these barriers and to maximize the development potential of the area. A key tool identified in the Master Plan is the use of Tax Increment Reinvestment Zones (TIRZ). Staff proposed the establishment of two TIRZ in the District.

A TIRZ is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. TIRZ are special zones created to attract new investment to an area. TIRZ help finance the cost of redevelopment and encourage development in an area. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

In May of 2018, City Council voted to dissolve West Medical District TIRZ #18 in order to redirect the funds that would have been dedicated to this TIRZ toward other needed capital projects. The budget will be amended in FY18 to create a transfer of the fund balance from the West Medical District TIRZ #18 to the General Government CIP Fund. The fund will be closed at the end of FY18.

Established in December 2012, the West Medical District TIRZ #18, encompassed the area near the State Highway 6/Rock Prairie Road Bridge and included both The Med Hospital and the Scott & White Hospital. Development projects in this area included Rock Prairie Road (East and West), Normand Drive Extension, and other public works.

**City of College Station
East Medical District TIRZ No. 19 Fund
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ 2,879	\$ 5,704	\$ 5,704	\$ 18,227	\$ -	\$ 18,227	
REVENUES							
Ad Valorem Tax COCS	\$ 2,798	\$ 12,448	\$ 12,448	\$ 40,957	\$ -	\$ 40,957	229%
Ad Valorem Tax Brazos County	-	-	-	-	-	-	N/A
Investment Earnings	27	21	75	75	-	75	257%
Total Revenues	<u>\$ 2,825</u>	<u>\$ 12,469</u>	<u>\$ 12,523</u>	<u>\$ 41,032</u>	<u>\$ -</u>	<u>\$ 41,032</u>	229%
TOTAL FUNDS AVAILABLE	<u>\$ 5,704</u>	<u>\$ 18,173</u>	<u>\$ 18,227</u>	<u>\$ 12,469</u>	<u>\$ -</u>	<u>\$ 59,259</u>	226%
EXPENDITURES & TRANSFERS							
TIRZ #19 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ 2,825</u>	<u>\$ 12,469</u>	<u>\$ 12,523</u>	<u>\$ 41,032</u>	<u>\$ -</u>	<u>\$ 41,032</u>	229%
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	<u>\$ 5,704</u>	<u>\$ 18,173</u>	<u>\$ 18,227</u>	<u>\$ 59,259</u>	<u>\$ -</u>	<u>\$ 59,259</u>	

In October of 2012, the City Council approved an amendment of the City's Comprehensive Plan to include the College Station Medical District Master Plan. To realize the vision and economic development opportunities included in the Master Plan, significant barriers to development must be overcome. These barriers include, but are not limited to, lack of basic infrastructure (potable water, fire flow, sanitary sewer, etc) to serve development in the area and lack of transportation capacity (vehicular, pedestrian, etc) to meet the mobility needs present in the area.

The Master Plan identified a series of financial and management tools necessary to overcome these barriers and to maximize the development potential of the area. A key tool identified in the Master Plan is the use of Tax Increment Reinvestment Zones (TIRZ). Staff proposed the establishment of two TIRZ in the District.

A TIRZ is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. TIRZ are special zones created to attract new investment to an area. TIRZ help finance the cost of redevelopment and encourage development in an area. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

Established in December 2012, the East Medical District TIRZ #19, encompasses the area east of the State Highway 6/Rock Prairie Road Bridge and includes most of the undeveloped properties within the District. Development projects in this area include Rock Prairie Road (East), Barron Road, Lakeway Drive, potable water, fire flow water supply, greenway trails, sanitary sewer service, and other public works.

It is projected that new development in this portion of the District will meet or exceed \$283 million over a twenty year period. This development activity would yield an increment of approximately \$30.8 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through reimbursement to private developers, repayment of issued debt, "pay as you go" basis, or a combination of these and others.

The City of College Station is the only participant in this TIRZ at this time. In FY19, it is anticipated that \$40,957 in ad valorem tax will be collected in the East Medical District TIRZ #19. No expenditures are projected for FY19. Therefore, the FY19 ending fund balance is projected to increase 225.1% over the projected FY18 ending fund balance.

**City of College Station
Dartmouth Synthetic TIRZ
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
REVENUES							
Ad Valorem Tax COCS	\$ -	\$ -	\$ -	\$ 1,392	\$ -	\$ 1,392	N/A
Ad Valorem Tax Brazos County	\$ -	\$ -	\$ -	\$ 1,181	\$ -	\$ 1,181	
Investment Earnings	-	-	-	75	-	75	N/A
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,648</u>	<u>\$ -</u>	<u>\$ 2,648</u>	N/A
TOTAL FUNDS AVAILABLE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,648</u>	<u>\$ -</u>	<u>\$ 2,648</u>	N/A
EXPENDITURES & TRANSFERS							
Dartmouth TIRZ Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,648</u>	<u>\$ -</u>	<u>\$ 2,648</u>	N/A
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,648</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,648</u></u>	

In August of 2017, the City of College Station entered into a synthetic increment TIRZ agreement with Brazos County to develop a key infill area that would extend Dartmouth from Harvey Mitchell Parkway through to Texas Avenue. The funds collected will be used to invest in core infrastructure such as streets, storm sewer, water, sanitary sewer, and electrical (including traffic signals at the future Dartmouth intersections with Harvey Mitchell and Texas Avenue). The fractured ownership and infrastructure costs have precluded private development in this area.

A TIRZ is a political subdivision of a municipality or county in the state of Texas created to implement tax increment financing. TIRZ are special zones created to attract new investment to an area. TIRZ help finance the cost of redevelopment and encourage development in an area. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

It is projected that new development in this portion of the District will meet or exceed \$38.9 million over a fifteen year period. This development activity would yield an increment of approximately \$3.98 million in tax proceeds. These proceeds would be used to fund the required improvement projects, either through reimbursement to private developers, repayment of issued debt, "pay as you go" basis, or a combination of these and others.

The City of College Station is partnering with Brazos County in this synthetic TIRZ for a term of fifteen years. Brazos County is contributing 100% of their O&M incremental value up to one-half of the total costs of the project or \$2.5 million, whichever is less. The City of College Station is contributing 100% of its total tax rate incremental value. In FY19, it is anticipated that \$2,573 in ad valorem tax will be collected in the Dartmouth Synthetic TIRZ. No expenditures are projected for FY19.



CITY OF COLLEGE STATION
Home of Texas A&M University®

Municipal Court Fee Funds

The College Station Municipal Court collects a number of special fees that are authorized by the Texas State Legislature. These fees are the Court Technology Fee, Court Security Fee, Efficiency Time Payment Fee, Juvenile Case Manager Fee and the Truancy Prevention Fee. Other fees collected specifically for child safety are collected in the General Fund and are used to pay for school crossing guards. These fees are paid by those who pay citations at College Station Municipal Court.

These funds are prepared using the *modified accrual basis of accounting*. This accounting method realizes revenues when they become measurable and available to finance expenditures for the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

Court Technology Fee Fund

The Court Technology Fee Fund revenues can be used to fund technology projects at the Municipal Court Facility. Projects can include enhancements and improvements to the Municipal Court computer system and other improvements that involve technology. Defendants convicted of a misdemeanor offense in the municipal court shall pay a municipal court technology fee of \$4.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law.

The Court Technology Fee Fund generates revenues from Court Technology fees. Total proposed FY19 revenues are \$65,900. Proposed FY19 expenditures totaling \$81,619 will be used for technology-related purchases such as computer hardware and software for court facilities as well as software training for Municipal Court employees.

Court Security Fee Fund

The Court Security Fee Fund revenues can be used to fund security personnel, security devices and security services for any building housing a municipal court of the city. Defendants convicted of a misdemeanor offense in the municipal court shall pay a municipal court building security fee of \$3.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law. Proposed FY19 fund revenues are \$46,665.

In FY16, 50% of the Court Security's only FTE expense was reclassified to the Municipal Court department within General Fund to ensure that the Court Security fund balance was not depleted. For FY19, the FTE will continue to be budgeted equally between the Court Security Fund and the General Fund. The FTE will be budgeted between these two funds until the Court Security fund balance can recover and sustain 100% of the FTE's costs. Proposed FY19 expenditures are \$44,279 for 50% of the Court Security FTE.

Efficiency Time Payment Fee Fund

The Efficiency Time Payment Fee Fund are intended to improve the efficiency of the administration of justice in College Station. The City retains ten percent of the total fee collected from defendants who are delinquent in payment for more than thirty days for a misdemeanor offense, which amounts to \$2.50. Proposed FY19 revenues total \$6,715, while proposed FY19 expenditures total \$8,660. The base budgeted amount will fund the printing and distribution of collection notices as well as a software subscription to interface with the Texas Department of Transportation. The Efficiency Time Payment Fee Fund summary is located in the Governmental Funds section of this book.

The Efficiency Time Payment Fee Fund balance is forecasted to decrease throughout the next five years. Revenue activity has been highly variable over the past three years while expenditures continue to increase. The fund balance will continue to be monitored closely.

Juvenile Case Manager Fee Fund

The Juvenile Case Manager Fee Fund revenues are used to fund Juvenile Case Management and the City's Teen Court Program. As of June 2011, the Texas legislature has approved the use of these funds for training, travel, office supplies, and other necessary expenses relating to the position of the Juvenile Case Manager to be paid from the Juvenile Case Manager Fee Fund. Defendants convicted of a misdemeanor offense in the municipal court shall pay a juvenile case manager fee of \$5.00 in addition to any other fines, penalties, or court costs required by city ordinance, state, or federal law.

Proposed FY19 revenues for the Juvenile Case Manager Fee Fund total \$78,790. Proposed FY19 expenditures total \$129,753 to fund the Juvenile Case Manager and the Teen Court Coordinator positions and related supplies, travel and training.

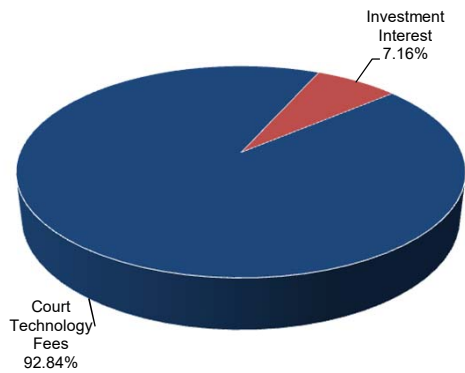
Truancy Prevention Fee Fund

The Truancy Prevention Fee Fund revenues are used to fund truancy prevention and intervention services. Defendants convicted of a misdemeanor offense in the municipal court shall pay a truancy prevention fee of \$2.00 in addition to any other fines, penalties, or courts costs required by city ordinance, state, or federal law. Proposed FY19 revenues total \$13,600. Proposed FY19 expenditures total \$6,000 to fund training, travel, and printing and postage expenses associated with this fund.

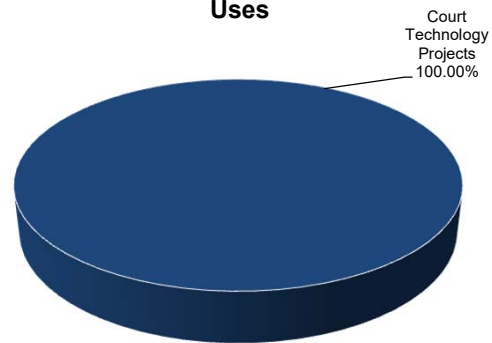
City of College Station Court Technology Fee Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Beginning Fund Balance	\$ 455,336	\$ 467,984	\$ 467,984	\$ 435,367	\$ -	\$ 435,367	
REVENUES							
Court Technology Fees	\$ 72,216	\$ 73,318	\$ 53,201	\$ 61,180	\$ -	\$ 61,180	-16.56%
Investment Interest	4,225	3,622	6,477	4,720	-	4,720	30.31%
Total Revenues	<u>\$ 76,441</u>	<u>\$ 76,940</u>	<u>\$ 59,678</u>	<u>\$ 65,900</u>	<u>\$ -</u>	<u>\$ 65,900</u>	-14.35%
EXPENDITURES							
Court Technology Projects	\$ 63,793	\$ 106,619	\$ 92,294	\$ 81,619	\$ -	\$ 81,619	-23.45%
Total Expenditures	<u>\$ 63,793</u>	<u>\$ 106,619</u>	<u>\$ 92,294</u>	<u>\$ 81,619</u>	<u>\$ -</u>	<u>\$ 81,619</u>	-23.45%
Increase (Decrease) in Fund Balance	<u>\$ 12,648</u>	<u>\$ (29,679)</u>	<u>\$ (32,616)</u>	<u>\$ (15,719)</u>	<u>\$ -</u>	<u>\$ (15,719)</u>	
Ending Fund Balance	<u>\$ 467,984</u>	<u>\$ 438,305</u>	<u>\$ 435,367</u>	<u>\$ 419,648</u>	<u>\$ -</u>	<u>\$ 419,648</u>	

Court Technology Fee Fund - Sources



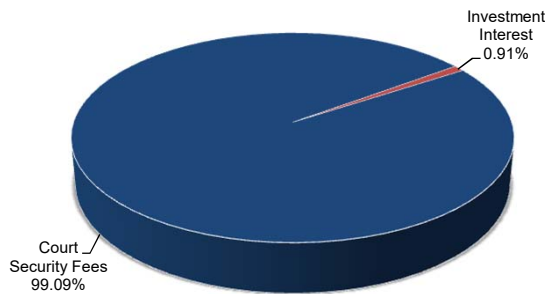
Court Technology Fee Fund - Uses



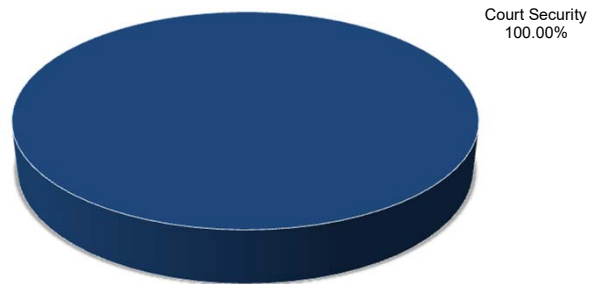
City of College Station Court Security Fee Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING FUND BALANCE	\$ 19,382	\$ 29,448	\$ 29,448	\$ 36,305	\$ -	\$ 36,305	
REVENUES							
Court Security Fees	\$ 54,160	\$ 64,366	\$ 40,208	\$ 46,240	\$ -	\$ 46,240	-28.16%
Investment Interest	218	181	494	425	-	425	134.81%
Total Revenues	<u>\$ 54,378</u>	<u>\$ 64,547</u>	<u>\$ 40,702</u>	<u>\$ 46,665</u>	<u>\$ -</u>	<u>\$ 46,665</u>	-27.70%
EXPENDITURES							
Court Security	<u>\$ 44,311</u>	<u>\$ 40,711</u>	<u>\$ 33,845</u>	<u>\$ 44,279</u>	<u>\$ -</u>	<u>\$ 44,279</u>	8.76%
Total Expenditures	<u>\$ 44,311</u>	<u>\$ 40,711</u>	<u>\$ 33,845</u>	<u>\$ 44,279</u>	<u>\$ -</u>	<u>\$ 44,279</u>	8.76%
Increase (Decrease) in Fund Balance	<u>\$ 10,067</u>	<u>\$ 23,836</u>	<u>\$ 6,857</u>	<u>\$ 2,386</u>	<u>\$ -</u>	<u>\$ 2,386</u>	
Measurement Focus Increase (Decrease)	\$ (1)						
Ending Fund Balance	<u><u>\$ 29,448</u></u>	<u><u>\$ 53,284</u></u>	<u><u>\$ 36,305</u></u>	<u><u>\$ 38,690</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 38,690</u></u>	

Court Security Fee Fund - Sources



Court Security Fee Fund - Uses



**City of College Station
Court Security Fee Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Court Security	\$ 44,311	\$ 40,711	\$ 33,845	\$ 44,279	\$ -	\$ 44,279	8.76%
TOTAL	\$ 44,311	\$ 40,711	\$ 33,845	\$ 44,279	\$ -	\$ 44,279	8.76%

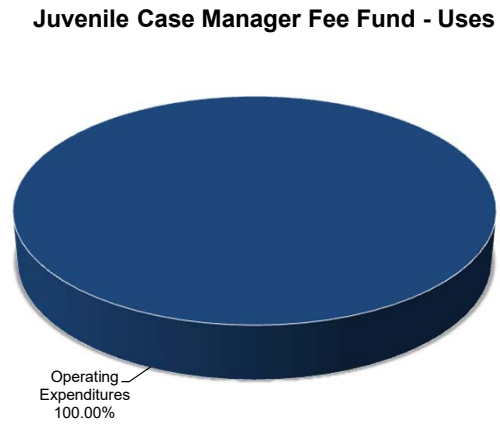
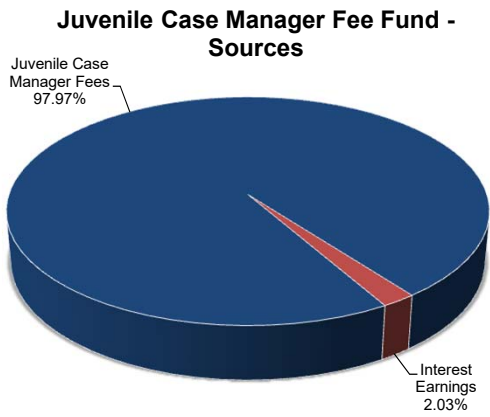
EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits*	\$ 44,311	\$ 40,711	\$ 33,845	\$ 44,279	\$ -	\$ 44,279	8.76%
Supplies	-	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	\$ 44,311	\$ 40,711	\$ 33,845	\$ 44,279	\$ -	\$ 44,279	8.76%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Court Security	0.50	0.50	0.50	0.50	-	0.50	0.00%
TOTAL	0.50	0.50	0.50	0.50	-	0.50	0.00%

* Mid-way through FY16, 50% of the salary and benefits expenditures in this Fund were transferred to General Fund (Municipal Court Division) via Budget Amendment. For FY18 and FY19, the Court Security Fund provides 50% of the salary and benefits while the other 50% is funded via the Municipal Court Division of Fiscal Services in the General Fund.

**City of College Station
Juvenile Case Manager Fee Fund
Fund Summary**

	<u>FY17 Actual</u>	<u>FY18 Revised Budget</u>	<u>FY18 Year-End Estimate</u>	<u>FY19 Proposed Base Budget</u>	<u>FY19 Proposed SLAs</u>	<u>FY19 Proposed Budget</u>	<u>% Change in Budget from FY18 to FY19</u>
Beginning Fund Balance	\$ 256,545	\$ 218,890	\$ 218,890	\$ 163,986	\$ -	\$ 163,986	
REVENUES							
Juvenile Case Manager Fees	\$ 90,009	\$ 105,890	\$ 67,122	\$ 77,190	\$ -	\$ 77,190	-27.10%
Interest Earnings	2,279	1,891	2,905	1,600	-	1,600	-15.39%
Total Revenues	<u>\$ 92,288</u>	<u>\$ 107,781</u>	<u>\$ 70,027</u>	<u>\$ 78,790</u>	<u>\$ -</u>	<u>\$ 78,790</u>	<u>-26.90%</u>
EXPENDITURES							
Operating Expenditures	\$ 129,943	\$ 125,218	\$ 124,931	\$ 129,753	\$ -	\$ 129,753	3.62%
Total Expenditures	<u>\$ 129,943</u>	<u>\$ 125,218</u>	<u>\$ 124,931</u>	<u>\$ 129,753</u>	<u>\$ -</u>	<u>\$ 129,753</u>	<u>3.62%</u>
Increase (Decrease) in Fund Balance	<u>\$ (37,655)</u>	<u>\$ (17,437)</u>	<u>\$ (54,904)</u>	<u>\$ (50,963)</u>	<u>\$ -</u>	<u>\$ (50,963)</u>	
Measurement Focus Increase (Decrease)	\$ -						
Ending Fund Balance	<u>\$ 218,890</u>	<u>\$ 201,453</u>	<u>\$ 163,986</u>	<u>\$ 113,023</u>	<u>\$ -</u>	<u>\$ 113,023</u>	



**City of College Station
Juvenile Case Manager Fee Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Juvenile Case Manager	\$129,943	\$125,218	\$124,931	\$ 129,753	\$ -	\$ 129,753	3.62%
TOTAL	\$129,943	\$125,218	\$124,931	\$ 129,753	\$ -	\$ 129,753	3.62%

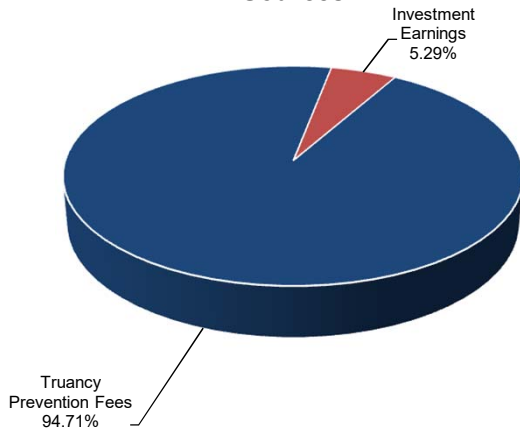
EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$125,417	\$114,653	\$117,909	\$ 119,188	\$ -	\$ 119,188	3.96%
Supplies	980	1,000	1,000	1,000	-	1,000	0.00%
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	3,546	9,565	6,022	9,565	-	9,565	0.00%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	\$129,943	\$125,218	\$124,931	\$ 129,753	\$ -	\$ 129,753	3.62%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Juvenile Case Manager	1.75	1.75	1.75	1.75	-	1.75	0.00%
TOTAL	1.75	1.75	1.75	1.75	-	1.75	0.00%

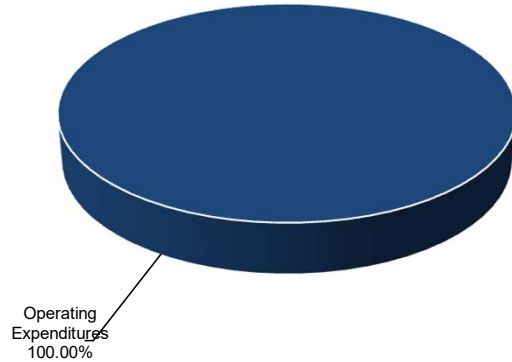
City of College Station Truancy Prevention Fee Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ 38,483	\$ 52,307	\$ 52,307	\$ 60,395	\$ -	\$ 60,395	15.46%
REVENUES							
Truancy Prevention Fees	\$ 15,077	\$ 17,552	\$ 11,199	\$ 12,880	\$ -	\$ 12,880	-26.62%
Investment Earnings	425	445	789	720	-	720	61.80%
Total Revenues	<u>\$ 15,502</u>	<u>\$ 17,997</u>	<u>\$ 11,988</u>	<u>\$ 13,600</u>	<u>\$ -</u>	<u>\$ 13,600</u>	-24.43%
TOTAL FUNDS AVAILABLE	<u>53,985</u>	<u>70,304</u>	<u>64,295</u>	<u>73,995</u>	<u>-</u>	<u>73,995</u>	5.25%
EXPENDITURES & TRANSFERS							
Operating Expenditures	\$ 1,678	\$ 6,000	\$ 3,900	\$ 6,000	\$ -	\$ 6,000	0.00%
Total Expenditures & Transfers	<u>\$ 1,678</u>	<u>\$ 6,000</u>	<u>\$ 3,900</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>	0.00%
Increase (Decrease) in Fund Balance	<u>\$ 13,824</u>	<u>\$ 11,997</u>	<u>\$ 8,088</u>	<u>\$ 7,600</u>	<u>\$ -</u>	<u>\$ 7,600</u>	-36.65%
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	<u>\$ 52,307</u>	<u>\$ 64,304</u>	<u>\$ 60,395</u>	<u>\$ 67,995</u>	<u>\$ -</u>	<u>\$ 67,995</u>	

Truancy Prevention Fee Fund - Sources

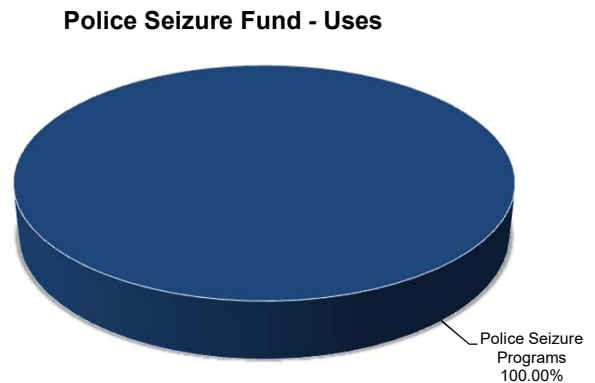
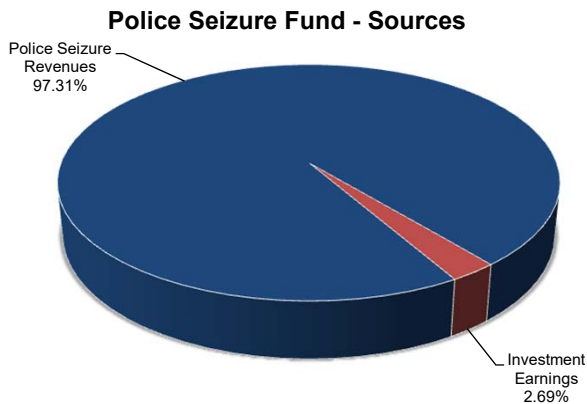


Truancy Prevention Fee Fund - Uses



City of College Station Police Seizure Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Beginning Fund Balance	\$ 103,696	\$ 104,705	\$ 104,705	\$ 117,845	\$ -	\$ 117,845	12.55%
REVENUES							
Police Seizure Revenues	\$ 56,379	\$ 25,000	\$ 45,000	\$ 25,000	\$ -	\$ 25,000	0.00%
Investment Earnings	910	686	1,500	690	-	690	0.58%
Total Revenues	<u>\$ 57,289</u>	<u>\$ 25,686</u>	<u>\$ 46,500</u>	<u>\$ 25,690</u>	<u>\$ -</u>	<u>\$ 25,690</u>	0.02%
EXPENDITURES							
Police Seizure Programs	\$ 56,280	\$ 30,000	\$ 33,360	\$ 30,000	\$ -	\$ 30,000	0.00%
Total Expenditures	<u>\$ 56,280</u>	<u>\$ 30,000</u>	<u>\$ 33,360</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>	0.00%
Increase (Decrease) in Fund Balance	<u>\$ 1,009</u>	<u>\$ (4,314)</u>	<u>\$ 13,140</u>	<u>\$ (4,310)</u>	<u>\$ -</u>	<u>\$ (4,310)</u>	-0.09%
Measurement Focus Increase (Decrease)							
Ending Fund Balance	<u>\$ 104,705</u>	<u>\$ 100,391</u>	<u>\$ 117,845</u>	<u>\$ 113,535</u>	<u>\$ -</u>	<u>\$ 113,535</u>	13.09%



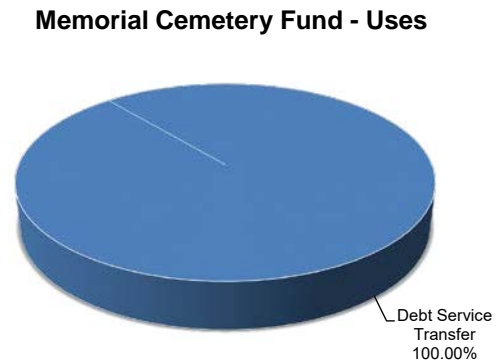
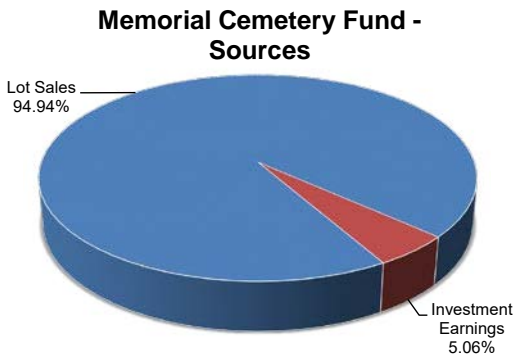
This fund is prepared using the *modified accrual basis of accounting*. This accounting method recognizes revenues when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The Police Seizure Fund accounts for items received by the City through the Police Department as a result of criminal investigations. These funds are used for one-time equipment and other purchases to assist in police activities.

Police Seizure Fund revenues are estimated to be \$25,690 in FY19. Expenditures of \$30,000 are proposed for FY19. Expenditures from this fund are monitored throughout the year and are adjusted based on revenue received and expected fund balance.

**City of College Station
Memorial Cemetery Fund
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Lot Sales	\$ 277,981	\$ 266,352	\$ 295,832	\$ 266,352	\$ -	\$ 266,352	0.00%
Investment Earnings	13,789	11,000	13,789	14,201	-	14,201	29.10%
Total Revenues	\$ 291,770	\$ 277,352	\$ 309,621	\$ 280,553	\$ -	\$ 280,553	1.15%
EXPENDITURES							
Debt Service Transfer	\$ 258,705	\$ 264,453	\$ 264,453	\$ 272,855	\$ -	\$ 272,855	3.18%
Misc Non-Operating Expenses	2,104	-	-	-	-	-	
Total Expenditures	\$ 260,809	\$ 264,453	\$ 264,453	\$ 272,855	\$ -	\$ 272,855	3.18%
Increase/Decrease in Fund Balance	\$ 30,961	\$ 12,899	\$ 45,168	\$ 7,698	\$ -	\$ 7,698	
Beginning Fund Balance	\$1,481,110	\$1,512,097	\$1,512,097	\$ 1,557,265	\$ -	\$ 1,557,265	
Ending Fund Balance	\$1,512,097	\$1,524,996	\$1,557,265	\$ 1,564,963	\$ -	\$ 1,564,963	



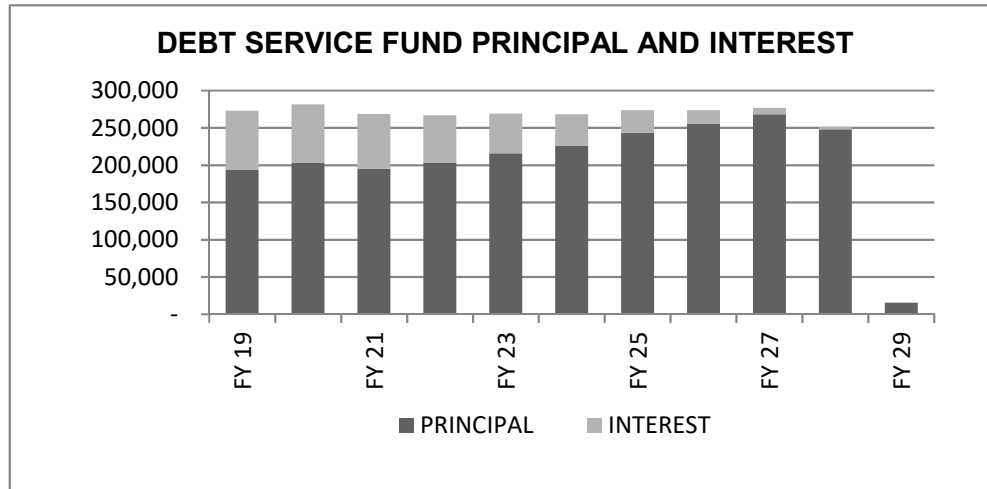
This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The Memorial Cemetery Fund is a Special Revenue Fund that accounts for two-thirds of the sales of cemetery lots and other revenues that are accrued through the new Memorial Cemetery, which includes the Aggie Field of Honor. For FY19, proposed revenue earnings are \$280,553. Revenues are from the sale of lots at the site and from investment earnings.

A transfer to the Debt Service Fund, in the amount of \$272,855, is included in the FY19 proposed expenditure budget for one-half of the total debt service related to the Memorial Cemetery. It is proposed that one-half of the Memorial Cemetery debt service will come from the Memorial Cemetery Fund and one-half of the payment will come from the Debt Service Fund for FY19 and for future years. The Memorial Cemetery Fund will continue to be monitored to ensure that this can be supported. The Operations and Maintenance costs associated with the Memorial Cemetery Fund are included in the General Fund Parks and Recreation Department budget.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
MEMORIAL CEMETERY FUND SUPPORTED*
GOB & CO SERIES**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCTOBER 1
FY 19	193,380	79,475	272,855	2,266,498
FY 20	202,706	78,889	281,595	2,073,118
FY 21	195,092	73,613	268,705	1,870,412
FY 22	203,282	63,730	267,012	1,675,320
FY 23	215,784	53,254	269,038	1,472,038
FY 24	225,786	42,215	268,001	1,256,254
FY 25	243,151	30,539	273,690	1,030,468
FY 26	255,652	18,070	273,722	787,317
FY 27	268,055	8,788	276,843	531,665
FY 28	248,055	3,171	251,226	263,610
FY 29	15,555	234	15,789	15,555

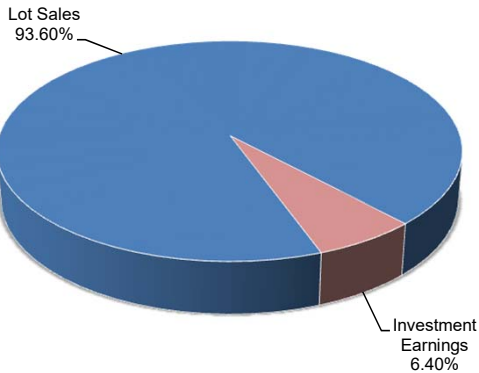


*These amounts do not reflect all of the Memorial Cemetery related debt service. The above amounts reflect one-half of the debt service as being paid from the Memorial Cemetery Fund from FY19 through FY29. The balance of the debt service is projected to be paid out of the Debt Service Fund. This will be evaluated on an annual basis and will be adjusted accordingly based on the financial condition of the Memorial Cemetery Fund and Debt Service Fund.

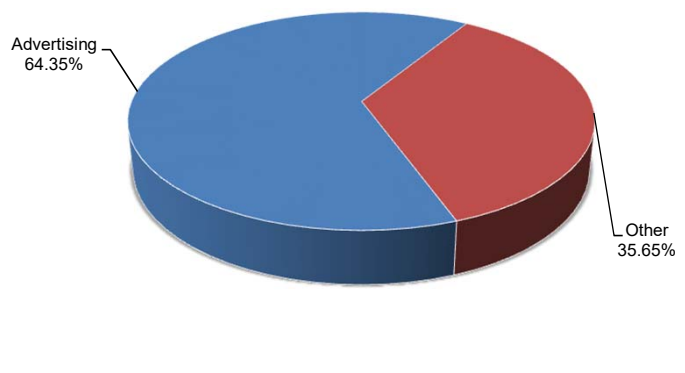
City of College Station Memorial Cemetery Endowment Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Lot Sales	\$ 133,946	\$ 131,188	\$ 145,708	\$ 145,708	\$ -	\$ 145,708	11.07%
Investment Earnings	10,094	8,000	10,094	9,962	-	9,962	24.53%
Total Revenues	\$ 144,040	\$ 139,188	\$ 155,802	\$ 155,670	\$ -	\$ 155,670	11.84%
EXPENDITURES							
Advertising	\$ 1,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	0.00%
Capital Outlay	17,907	202,717	202,342	-	-	-	(100.00%)
Other	1,556	5,000	13,415	5,540	-	5,540	10.80%
Total Expenditures	\$ 20,463	\$ 217,717	\$ 215,757	\$ 15,540	\$ -	\$ 15,540	(92.86%)
Increase/Decrease in Fund Balance	\$ 123,577	\$ (78,529)	\$ (59,955)	\$ 140,130	\$ -	\$ 140,130	
Measurement Focus Adjustment	\$ 22						
Beginning Fund Balance	\$ 1,024,289	\$ 1,147,888	\$ 1,147,888	\$ 1,087,933	\$ -	\$ 1,087,933	
Ending Fund Balance	\$ 1,147,888	\$ 1,069,359	\$ 1,087,933	\$ 1,228,063	\$ -	\$ 1,228,063	

**Memorial Cemetery Endowment
Fund - Sources**



**Memorial Cemetery Endowment
Fund - Uses**



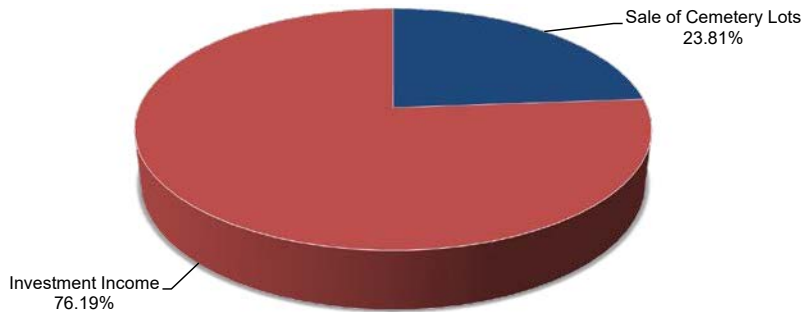
This fund is prepared on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

The Memorial Cemetery Endowment Fund is a Special Revenue Fund that accounts for one-third of cemetery lot sales that are accrued through the Memorial Cemetery. Proposed revenues for FY19 are \$155,670. Revenues are projected to come from the sale of lots at the site and from interest earnings. FY19 proposed expenditures total \$15,540 for continued marketing of the cemetery plots, as well as equipment.

**City of College Station
Texas Avenue Cemetery Endowment Fund
Fund Summary**

	<u>FY17 Actual</u>	<u>FY18 Revised Budget</u>	<u>FY18 Year-End Estimate</u>	<u>FY19 Proposed Base Budget</u>	<u>FY19 Proposed SLAs</u>	<u>FY19 Proposed Budget</u>	<u>% Change in Budget from FY18 to FY19</u>
Beginning Fund Balance	\$ 1,884,147	\$ 1,910,835	\$ 1,910,835	\$ 1,933,057	\$ -	\$ 1,933,057	
REVENUES							
Sale of Cemetery Lots	\$ 10,970	\$ 5,000	\$ 7,520	\$ 5,000	\$ -	\$ 5,000	0.00%
Investment Income	17,548	16,000	15,902	16,000	-	16,000	0.00%
Other	-	-	-	-	-	-	N/A
Total Revenues	<u>\$ 28,518</u>	<u>\$ 21,000</u>	<u>\$ 23,422</u>	<u>\$ 21,000</u>	<u>\$ -</u>	<u>\$ 21,000</u>	0.00%
Total Funds Available	<u>\$ 1,912,665</u>	<u>\$ 1,931,835</u>	<u>\$ 1,934,257</u>	<u>\$ 1,954,057</u>	<u>\$ -</u>	<u>\$ 1,954,057</u>	1.15%
EXPENDITURES & TRANSFERS							
Other: Filing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other	-	-	-	-	150,000	150,000	N/A
Other: Cemetery Plots	1,850	-	1,200	2,500	-	2,500	N/A
Total Expenditures & Transfers	<u>\$ 1,850</u>	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ 2,500</u>	<u>\$ 150,000</u>	<u>\$ 152,500</u>	N/A
Increase in Fund Balance	<u>\$ 26,668</u>	<u>\$ 21,000</u>	<u>\$ 22,222</u>	<u>\$ 18,500</u>	<u>\$ (150,000)</u>	<u>\$ (131,500)</u>	
Measurement Focus Increase (Decrease)	\$ 20						
Ending Fund Balance	<u>\$ 1,910,835</u>	<u>\$ 1,931,835</u>	<u>\$ 1,933,057</u>	<u>\$ 1,951,557</u>	<u>\$ (150,000)</u>	<u>\$ 1,801,557</u>	

Texas Avenue Cemetery Endowment Fund - Sources



This fund is budgeted using the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

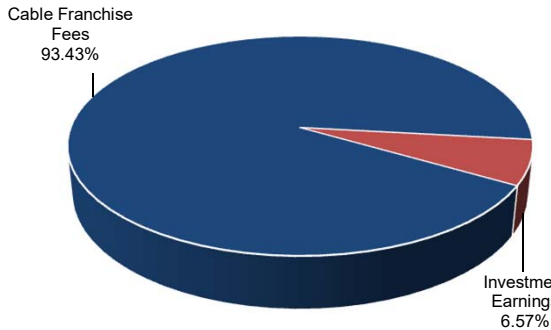
The Texas Avenue Cemetery Endowment Fund is a Special Revenue Fund that accounts for sales of cemetery lots and other revenues that are accrued through the College Station Cemetery on Texas Avenue. The Operations and Maintenance costs associated with the Texas Avenue Cemetery are included in the General Fund Parks and Recreation Department budget.

For FY19, proposed revenues are budgeted at \$21,000. Proposed expenditures are budgeted at \$152,500, which include a one-time service level adjustment for the construction of a restroom within the Cemetery at \$150,000. The College Station cemetery on Texas Avenue has a few remaining spaces for sale.

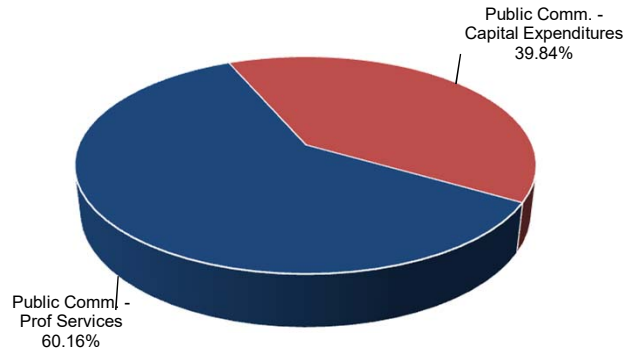
City of College Station
Public, Educational and Governmental (PEG) Access Channel Fee Fund
Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Beginning Fund Balance	\$ 501,590	\$ 608,610	\$ 608,610	\$ 707,388	\$ -	\$ 707,388	
REVENUES							
Cable Franchise Fees	\$ 201,212	\$ 204,020	\$ 199,000	\$ 199,000	\$ -	\$ 199,000	-2.46%
Investment Earnings	5,915	4,322	13,000	14,000	-	14,000	223.92%
Total Revenues	<u>\$ 207,127</u>	<u>\$ 208,342</u>	<u>\$ 212,000</u>	<u>\$ 213,000</u>	<u>\$ -</u>	<u>\$ 213,000</u>	2.24%
Total Funds Available	<u>\$ 708,717</u>	<u>\$ 816,952</u>	<u>\$ 820,610</u>	<u>\$ 920,388</u>	<u>\$ -</u>	<u>\$ 920,388</u>	
EXPENDITURES & TRANSFERS							
Public Comm. - Prof Services	\$ 51,717	\$ 65,640	\$ 72,680	\$ 60,411	\$ -	\$ 60,411	-7.97%
Public Comm. -Capital Expenditures	42,545	61,500	39,868	40,000	-	40,000	-34.96%
Other Expenditures	5,856	-	674	-	-	-	
Total Expenditures & Transfers	<u>\$ 100,118</u>	<u>\$ 127,140</u>	<u>\$ 113,222</u>	<u>\$ 100,411</u>	<u>\$ -</u>	<u>\$ 100,411</u>	-21.02%
Increase (Decrease) in Fund Balance	<u>\$ 107,009</u>	<u>\$ 81,202</u>	<u>\$ 98,778</u>	<u>\$ 112,589</u>	<u>\$ -</u>	<u>\$ 112,589</u>	
Measurement Focus Increase (Decrease)	11						
Ending Fund Balance	<u>\$ 608,610</u>	<u>\$ 689,812</u>	<u>\$ 707,388</u>	<u>\$ 819,977</u>	<u>\$ -</u>	<u>\$ 819,977</u>	

PEG Fee Fund - Sources



PEG Fee Fund - Uses



Public, Education and Government (PEG) Access Channel funds are collected in an amount equal to 1% of gross revenues in cable services provided per month. These funds may be used for educational and governmental broadcasting on Channel 19. Channel 19 provides unique programming that addresses the needs and interests of the citizens of College Station and its surrounding community. This includes information on City Council and Planning & Zoning meetings, development projects, special events, job opportunities, and many other pertinent issues and notices.

This fund is prepared using the *modified accrual basis of accounting*. This accounting method recognizes revenues when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

Proposed FY19 PEG Fee Fund revenues from cable franchise fees and investment earnings total \$213,000.

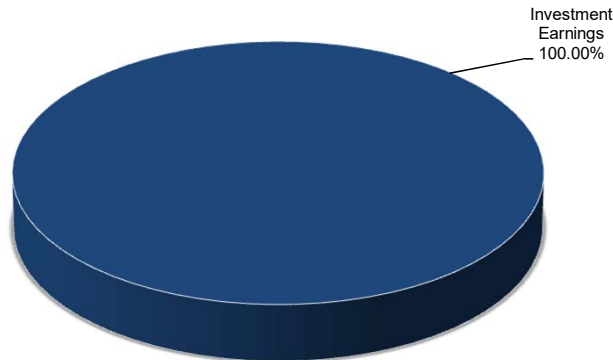
Expenditures of \$100,411 are proposed in FY19 for video production and broadcast upgrades.

The FY19 budgeted fund balance is anticipated to increase 16% when compared to the FY18 estimated ending fund balance due to a decrease in planned capital expenditures.

City of College Station
R.E. Meyer Estate Restricted Gift Fund
Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ 568,190	\$ 720,241	\$ 720,241	\$ 153,051	\$ -	\$ 153,051	
REVENUES							
Restricted Gift Funds	\$ 146,571	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Investment Earnings	5,480	4,500	6,000	2,500	-	2,500	-44%
Total Revenues	<u>\$ 152,051</u>	<u>\$ 4,500</u>	<u>\$ 6,000</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>	-44%
TOTAL FUNDS AVAILABLE	<u>720,241</u>	<u>724,741</u>	<u>726,241</u>	<u>155,551</u>	<u>\$ -</u>	<u>155,551</u>	-79%
EXPENDITURES & TRANSFERS							
Senior Programs/Arts Council Bldg Reno	\$ -	\$ 573,190	\$ 573,190	\$ 155,551	\$ -	\$ 155,551	-73%
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ 573,190</u>	<u>\$ 573,190</u>	<u>\$ 155,551</u>	<u>\$ -</u>	<u>\$ 155,551</u>	-73%
Increase (Decrease) in Fund Balance	<u>\$ 152,051</u>	<u>\$ (568,690)</u>	<u>\$ (567,190)</u>	<u>\$ (153,051)</u>	<u>\$ -</u>	<u>\$ (153,051)</u>	-73%
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	<u>\$ 720,241</u>	<u>\$ 151,551</u>	<u>\$ 153,051</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**R.E. Meyer Estate Restricted Gift Fund -
Sources**



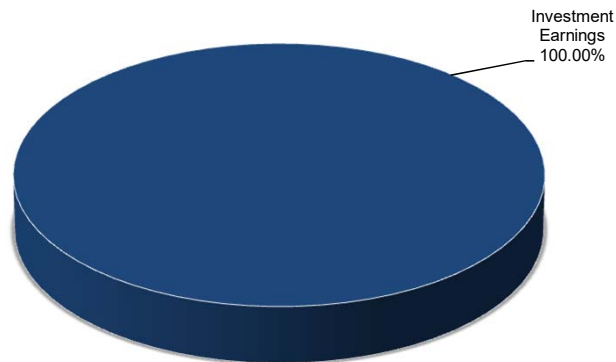
The R.E. Meyer Estate Restricted Gift Fund was established in FY14. Robert Earl "Bob" Meyer passed away in October of 2013. As part of his will, he generously bequeathed a portion of his estate to the College Station Parks and Recreation Department, with the gift being restricted for the benefit of programs for senior citizens. During Mr. Meyer's lifetime, he loved and supported the many senior programs offered by the Parks and Recreation Department Senior Services.

In FY18, a total of \$573,190 was transferred to the Facilities and Technology Capital Improvement Projects Fund for use on the Arts Council Renovation project. The renovated building will provide facilities the Parks and Recreation Department will use to expand upon current Senior Programs. The remaining balance in the fund will be used in FY19 for Senior Programs.

City of College Station Fun For All Playground Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 495,000	\$ -	\$ 495,000	
REVENUES							
Restricted Gift Funds	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	-100%
Investment Earnings	-		5,000	5,000	-	5,000	N/A
Total Revenues	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,005,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>	-100%
TOTAL FUNDS AVAILABLE	<u>-</u>	<u>1,000,000</u>	<u>1,005,000</u>	<u>500,000</u>	<u>\$ -</u>	<u>500,000</u>	-50%
EXPENDITURES & TRANSFERS							
Fun for All Playground Construction (PK140)	\$ -	\$ 1,000,000	\$ 510,000	\$ 500,000	\$ -	\$ 500,000	-50%
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 510,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>	-50%
Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 495,000</u>	<u>\$ (495,000)</u>	<u>\$ -</u>	<u>\$ (495,000)</u>	N/A
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 495,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Fun For All Playground Fund - Sources



The Fun for All Playground Fund was established in FY18. This Fund will be used to record the financial activity associated with the construction of an all inclusive playground to be located at Central Park. The project is a joint effort with several local service organizations. Park Land Dedication funds were used to fund the design of the project. Donations received by the service organizations will be used to fund the construction of the playground. The playground will be built in phases as funding permits. The activity reflected in FY18 and FY19 is for the first phase of the playground and the estimate for phase I is based on donations received to date by the local service organizations.



CITY OF COLLEGE STATION
Home of Texas A&M University®

Special Revenue Capital Improvement Projects

These funds are budgeted using the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The full listing of these exceptions can be found in the Financial Policies on page F-1.

SPECIAL REVENUE CAPITAL PROJECTS

Below are descriptions of the special revenue capital projects included in the FY19 Proposed Budget. The funds expended on these projects are considered significant and non-routine.

Park Land Dedication Capital Improvement Projects

The Park Land Dedication Funds account for the receipt and expenditure of funds received by the City from developers who dedicate land, or money in lieu of land, for the acquisition, improvement and/or the development of parks. The projects in the Park Land Dedication Capital Improvement Projects Funds are funded using the dedicated park land funds. Park Land dedication funds must be used for the acquisition, improvement and/or the development of parks within the zone to which the funds are dedicated. In FY19, estimates are included for Park Land Dedication projects that are anticipated to be completed in the various park zones.

In **Park Land Zone 1**, funds have been allocated for the construction of **Northgate Park**. Land for a park in Northgate was purchased several years ago, the project has since been designed, and a portion of the current balance in Zone 1 will be used for the construction of the park.

In **Park Land Zone 3**, budget has been included for the **Fun for All Playground at Central Park**. This project is for the design and construction of an inclusive playground for children with special needs. The playground will provide a safe atmosphere while incorporating educational aspects and challenges to spark imagination and enhance quality of life. In addition to the budget in Park Land Zone 3, funds have been included in **Community Park Land Zone C** for this effort. The playground is a joint effort of the College Station Rotary Club, the College Station Noon Lions Club, the Kiwanis Club and the City of College Station. The service groups have raised funds for the construction of the first phase of the playground. Construction of the first phase of the playground is budgeted in the Fun for All Playground Fund.

In **Park Land Zone 4**, budget is included for the completion of the development of **Crescent Point Park**. The project will include the addition of exercise equipment, lights, water fountains and benches.

In **Park Land Zone 7**, budget has been included for the design and construction of a **Basketball Pavilion at John Crompton Park**.

In **Community Park Land Zone A/B**, budget has been included for the **Reconstruction of the Parking Lot at Bachmann Park**.

In addition to the aforementioned major projects, funds that have not yet been obligated to specific projects are budgeted in a number of Park Land Zones. These funds are available to be used for projects that arise throughout the year within the applicable Zones. Funds not used in the fiscal year will carry over to future fiscal years.

Drainage Capital Improvement Projects

Drainage capital projects are funded by revenue generated through a drainage utility fee that is collected from residential and commercial utility users. An estimate of \$200,000 is included in FY19 for **Minor Drainage Improvement projects**. These funds are used for minor unscheduled drainage projects that may arise throughout the fiscal year. In addition, an estimate is included in FY19 for the **Southwood Valley Drainage Improvements project**. This project will improve the channel between Treehouse Trail and Deacon Drive behind the Woodsman Condominiums.

It is anticipated that a rate increase will be needed in the Drainage Fund in the future to support anticipated drainage capital projects. An inventory of drainage capital projects is currently being developed and will likely result in the addition of a number of capital projects to the drainage capital plan. The rate increase is currently forecasted for FY21, but timing will depend on the results of the capital inventory.

Sidewalk Zone Capital Projects

The Sidewalk Zone Funds account for the receipt and expenditure of funds received by the City from developers who, upon approval of the Planning and Zoning Commission and in accordance with a number of criteria as defined by the City's Sidewalk ordinance, pay a fee in lieu of constructing the required sidewalk or multi-use path. Fees collected in lieu of sidewalk or multi-use path construction must be expended in the sidewalk zone within which the approved development is located. Fees collected in lieu of sidewalk construction must be used only for construction, reconstruction or land acquisition costs associated with sidewalks, multi-use paths and other non-vehicular ways.

Several Sidewalk Zones have balances that have not yet been obligated to specific sidewalk projects. Budget has been included in FY19 in Sidewalk Zones 1, 2, 3, 8, 9, 13, 14 and 15. Including these funds in the budget will make them available for use on projects that arise throughout the year within the applicable Zones. Funds not used in the fiscal year will carry over to future fiscal years.

Hotel Tax Fund Capital Projects

Included in the FY19 Proposed Budget is an estimate for the completion of the construction of phase I of the **Build-Out of the Veterans Park and Athletic Complex**. The project includes the construction of two additional synthetic turf fields at Veterans Park along with parking and lighting to support the new fields. The synthetic turf fields will provide an all-weather playing surface that can be used immediately following a rain event. The project will be funded using Hotel Tax funds as the project is anticipated to result in a significant number of individuals coming from outside of the community to play in tournaments held on these fields. The fields will be able to facilitate sports such as soccer, football, lacrosse, and a myriad of other sports events.

A second capital project included in the Hotel Tax Fund the **development of Southeast Community Park**. The City currently owns the property on Rock Prairie Road next to the BSWMA landfill where this park will be located. This project includes eight ball fields, parking, lighting, restrooms, picnic pavilion, batting cages, streets and park amenities. It is anticipated that the project will be completed in phases and additional funding will come from Certificates of Obligation. The project is currently in design with construction expected to begin in FY19.

Additional O&M Costs

In some situations, the operations and maintenance (O&M) cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. In these situations, SLAs are submitted for the O&M needs of the capital projects and funding is considered as part of the budget process (i.e. for additional personnel). In some situations, the anticipated O&M cost is added to the base budget (i.e. additional budget for utility costs).

Departments are expected to consider the impact of current and planned capital improvement projects on O&M budgets. This analysis is a component of the 5-year Strategic Business Plans that are completed by all City departments. Projections as to the impact of capital projects on O&M budgets that are included in the Strategic Business Plans are used by the Finance Office in financial forecasting.

O&M estimates are included in the financial forecasts for projects that are expected to be completed in the next five years. A more detailed sheet at the end of this section reflects the estimated O&M costs associated with the special revenue capital projects. It is anticipated that the availability of funding for the O&M costs will be limited in upcoming years. Therefore, departments will continue to evaluate current operations before increases in budget will be approved. Recommendations may also be made to delay projects for which O&M funding does not exist.

**GENERAL GOVERNMENT
PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

	PROJECT NUMBER	PROJECT BUDGET AMOUNT	BUDGET APPROPRIATIONS		
			APPROPRIATIONS THROUGH FY17	REVISED	PROPOSED
				FY 17-18 APPROPRIATIONS	FY 18-19 APPROPRIATIONS
BEGINNING FUND BALANCE:				\$ 7,502,271	\$ 5,441,376
ADDITIONAL RESOURCES:					
CONTRIBUTIONS				\$ 400,000	\$ 400,000
INVESTMENT EARNINGS				10,000	10,000
INTRAGOVERNMENTAL TRANSFERS				-	-
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				\$ 410,000	\$ 410,000
TOTAL RESOURCES AVAILABLE				\$ 7,912,271	\$ 5,851,376
PARK LAND DEDICATION FUND					
ZONE 1 PARK	PK0051	-	-	10,000	-
NORTHGATE PARK	PK1718	575,000	75,000	500,000	-
ZONE 2 PARK	PK0052	25,000	-	17,800	25,000
ZONE 3 PARK	PK0053	30,000	-	18,100	30,000
FUN FOR ALL PLAYGROUND	PK1409	135,000	135,000	-	-
* ZONE 4 PARK	PK0054	240,000	-	330	240,000
CRESCENT POINT PARK	PK1601	96,575	86,575	10,000	-
ZONE 5 PARK	PK0055	-	-	-	-
ZONE 6 PARK	PK0056	5,000	-	4,000	5,000
ZONE 7 PARK	PK0057	95,000	-	-	95,000
CROMPTON PARK BBALL PAVILION	PK1717	365,000	320,000	35,000	10,000
* ZONE 8 PARK	PK0058	-	-	-	-
** ZONE 9 PARK (incl Zone 24)	PK0059/PK1205	58,000	-	20,000	58,000
ZONE 10 PARK	PK0060	8,000	-	-	8,000
SONOMA PARK DESIGN	PK1603	20,000	20,000	-	-
** ZONE 11 PARK (incl Zone 14)	PK0061/PK0717	40,000	-	57,000	40,000
PEBBLE CREEK RESURFACING	PK1811	65,000	-	65,000	-
ZONE 12 PARK	PK0824	24,000	-	24,000	24,000
ZONE 13 PARK	PK0807	45,000	-	6,600	45,000
ZONE 15 PARK	PK0808	65,000	-	30,000	65,000
** COMMUNITY PARK ZONE A/B	PK1203/1304	2,370,000	-	2,307,000	2,370,000
BACHMANN PARK PARKING LOT REHAB	PK1806	1,600,000	-	1,600,000	-
** COMMUNITY PARK ZONE C/D	PK1204/PK1813	25,000	-	-	25,000
FUN FOR ALL PLAYGROUND	PK1409	365,000	335,000	30,000	-
CENTRAL PARK PARK LOT REHAB	PK1805	450,000	-	450,000	-
CLOSED PROJECTS				852,895	30,000
CAPITAL PROJECTS SUBTOTAL				\$ 6,037,725	\$ 3,070,000
OTHER					-
GENERAL & ADMIN. CHARGES				34,489	36,212
TOTAL EXPENDITURES				\$ 6,072,214	\$ 3,106,212
Measurement Focus Increase (Decrease)					
ENDING FUND BALANCE:				\$ 1,840,057	\$ 2,745,165

*These Funds were eliminated in FY18 by a change to the Park Land ordinance. They will be closed once the balances are depleted.

**These Funds were combined in FY18 by a change to the Park Land ordinance.

**GENERAL GOVERNMENT
PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY16	FY 16-17 ACTUAL	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23	PROJECTED FY 23-24
	\$ 6,354,810	\$ 7,502,271	\$ 5,441,376	\$ 2,007	\$ 2,007	\$ 2,007	\$ 2,007	\$ 2,007
	\$ 2,687,922	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -
	70,137	10,000	10,000	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	\$ 2,758,060	\$ 410,000	\$ 410,000	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 9,112,870	\$ 7,912,271	\$ 5,851,376	\$ 2,007	\$ 2,007	\$ 2,007	\$ 2,007	\$ 2,007
700,000	-	10,000	-	-	-	-	-	-
-	217	79,800	494,983	-	-	-	-	-
-	-	-	25,000	-	-	-	-	-
-	-	-	30,000	-	-	-	-	-
-	-	-	135,000	-	-	-	-	-
-	-	-	240,000	-	-	-	-	-
1,248	6,916	58,411	30,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	5,000	-	-	-	-	-
-	-	-	95,000	-	-	-	-	-
-	10,325	31,500	323,175	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	58,000	-	-	-	-	-
-	-	-	8,000	-	-	-	-	-
-	2,216	17,784	-	-	-	-	-	-
-	-	-	40,000	-	-	-	-	-
-	-	65,000	-	-	-	-	-	-
-	-	-	24,000	-	-	-	-	-
-	-	-	45,000	-	-	-	-	-
-	-	-	65,000	-	-	-	-	-
-	-	-	2,370,000	-	-	-	-	-
-	-	200,000	1,400,000	-	-	-	-	-
-	-	-	25,000	-	-	-	-	-
193,330	68,180	103,490	-	-	-	-	-	-
-	-	450,000	-	-	-	-	-	-
	1,257,818	1,420,421	400,000					
\$ 894,578	\$ 1,345,672	\$ 2,436,406	\$ 5,813,158	\$ -	\$ -	\$ -	\$ -	\$ -
	240,180	-	-	-				
	30,209	34,489	36,212	-	-	-	-	-
	\$ 1,616,061	\$ 2,470,895	\$ 5,849,370	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 5,463							
	\$ 7,502,271	\$ 5,441,376	\$ 2,007	\$ 2,007	\$ 2,007	\$ 2,007	\$ 2,007	\$ 2,007

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

		BUDGET APPROPRIATIONS		
PROJECT NUMBER	PROJECT BUDGET AMOUNT	APPROPRIATIONS THROUGH FY17	REVISED FY17-18 APPROPRIATIONS	PROPOSED FY18-19 APPROPRIATIONS
BEGINNING FUND BALANCE:			\$ 1,872,882	\$ 1,544,639
ADDITIONAL RESOURCES:				
UTILITY REVENUES			\$ 2,295,700	\$ 2,389,800
INTEREST ON INVESTMENTS			15,000	20,000
OTHER			-	-
SUBTOTAL ADDITIONAL RESOURCES			<u>\$ 2,310,700</u>	<u>\$ 2,409,800</u>
TOTAL RESOURCES AVAILABLE			<u>\$ 4,183,582</u>	<u>\$ 3,954,439</u>
DRAINAGE CAPITAL				
MINOR DRAINAGE IMPROVEMENTS	SD1701	200,000	200,000	200,000
DRAINAGE CIP INVENTORY	SD1702	270,000	270,000	-
SOUTHWOOD VALLEY DRAINAGE IMP	SDTBD	685,000	-	685,000
CULVERT AT J. MILLIFF RD AND REDMOND DR	SD1604	555,000	50,000	-
DRAINAGE IMPR AT UNIVERSITY & STALLINGS	TBD	500,000	-	-
CLOSED PROJECTS				
			-	-
CAPITAL G&A			235,089	241,610
CAPITAL PROJECTS SUBTOTAL			<u>\$ 435,089</u>	<u>\$ 1,126,610</u>
DRAINAGE OPERATIONS				
DRAINAGE INSPECTION (PLANNING & DEV SERVICES)		ANNUAL	129,336	119,413
DRAINAGE MAINTENANCE OPERATIONS (PUBLIC WORKS)		ANNUAL	1,380,560	1,446,670
PAY PLAN			24,837	23,360
SLA's			-	50,000
ERP SYSTEM REPLACEMENT			-	-
STREET SWEEPING			-	-
MOSQUITO ABATEMENT			7,200	7,200
BEE CREEK MITIGATION MONITORING/REPORTING (SD0902)			-	-
TRANSFERS OUT			102,010	102,010
OTHER			-	-
GENERAL & ADMIN.			<u>267,654</u>	<u>276,913</u>
TOTAL EXPENDITURES			<u>\$ 2,346,686</u>	<u>\$ 3,152,176</u>
Measurement Focus Increase (Decrease)				
ENDING FUND BALANCE:			<u>\$ 1,836,896</u>	<u>\$ 802,263</u>

**DRAINAGE UTILITY
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2018-2019 THROUGH FISCAL YEAR 2023-2024**

PROJECTED EXPENDITURES								
PROJECT EXPENDITURES THROUGH FY16	FY 16-17 ACTUAL	PROJECTED FY 17-18	PROJECTED FY 18-19	PROJECTED FY 19-20	PROJECTED FY 20-21	PROJECTED FY 21-22	PROJECTED FY 22-23	PROJECTED FY 23-24
	\$ 2,309,932	\$ 1,872,882	\$ 1,544,639	\$ 802,263	\$ 70,996	\$ 80,408	\$ 295,896	\$ 522,465
	\$ 2,252,543	\$ 2,320,209	\$ 2,389,800	\$ 2,461,500	\$ 2,662,065	\$ 2,741,900	\$ 2,824,200	\$ 2,908,900
	19,701	25,000	20,000	10,000	5,000	5,000	10,000	10,000
	1,000	-	-	-	-	-	-	-
	<u>\$ 2,273,244</u>	<u>\$ 2,345,209</u>	<u>\$ 2,409,800</u>	<u>\$ 2,471,500</u>	<u>\$ 2,667,065</u>	<u>\$ 2,746,900</u>	<u>\$ 2,834,200</u>	<u>\$ 2,918,900</u>
	<u>\$ 4,583,176</u>	<u>\$ 4,218,091</u>	<u>\$ 3,954,439</u>	<u>\$ 3,273,763</u>	<u>\$ 2,738,061</u>	<u>\$ 2,827,308</u>	<u>\$ 3,130,096</u>	<u>\$ 3,441,365</u>
	-	100,000	200,000	100,000	100,000	100,000	100,000	100,000
	-	270,000	-	-	-	-	-	-
	-	-	685,000	-	-	-	-	-
17,750	12,250	8,500	-	516,500	-	-	-	-
-	-	-	-	300,000	200,000	-	-	-
	332,957	287,615						
	219,861	235,089	241,610	253,691	266,375	279,694	293,678	302,489
	<u>\$ 565,068</u>	<u>\$ 901,204</u>	<u>\$ 1,126,610</u>	<u>\$ 1,170,191</u>	<u>\$ 566,375</u>	<u>\$ 379,694</u>	<u>\$ 393,678</u>	<u>\$ 402,489</u>
	97,854	110,303	119,413	122,995	126,685	130,486	134,400	138,432
	1,584,547	1,285,081	1,446,670	1,490,070	1,534,772	1,580,815	1,628,240	1,677,087
	-	-	23,360	24,061	24,783	25,526	26,292	27,081
	-	-	50,000	-	-	-	-	-
	-	-	-	-	-	-	-	-
119,761	-	-	-	-	-	-	-	-
7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200
	-	-	-	-	-	-	-	-
	101,000	102,010	102,010	103,030	104,060	105,101	106,152	107,214
	-	-	-	-	-	-	-	-
	<u>228,690</u>	<u>267,654</u>	<u>276,913</u>	<u>285,220</u>	<u>293,777</u>	<u>302,590</u>	<u>311,668</u>	<u>321,018</u>
	<u>\$ 2,704,120</u>	<u>\$ 2,673,452</u>	<u>\$ 3,152,176</u>	<u>\$ 3,202,767</u>	<u>\$ 2,657,653</u>	<u>\$ 2,531,412</u>	<u>\$ 2,607,631</u>	<u>\$ 2,680,520</u>
	\$ (6,174)							
	<u>\$ 1,872,882</u>	<u>\$ 1,544,639</u>	<u>\$ 802,263</u>	<u>\$ 70,996</u>	<u>\$ 80,408</u>	<u>\$ 295,896</u>	<u>\$ 522,465</u>	<u>\$ 760,845</u>

**City of College Station
Drainage Utility Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Civil Engineering	\$ 97,854	\$ 129,336	\$ 110,303	\$ 121,129	\$ -	\$ 121,129	-6.35%
Drainage Maintenance	1,591,747	1,412,597	1,292,281	1,475,514	50,000	1,525,514	7.99%
TOTAL	\$ 1,689,601	\$ 1,541,933	\$ 1,402,584	\$ 1,596,643	\$ 50,000	\$ 1,646,643	6.79%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 917,924	\$ 1,015,426	\$ 943,807	\$ 1,042,742	\$ -	\$ 1,042,742	2.69%
Supplies	68,610	97,485	56,524	86,832	-	86,832	-10.93%
Maintenance	325,195	137,234	136,934	141,746	-	141,746	3.29%
Purchased Services	377,872	291,788	265,319	325,323	50,000	375,323	28.63%
TOTAL	\$ 1,689,601	\$ 1,541,933	\$ 1,402,584	\$ 1,596,643	\$ 50,000	\$ 1,646,643	6.79%

	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Civil Engineering	1.00	1.00	1.00	1.00	-	1.00	0.00%
Drainage Maintenance	16.00	17.00	17.00	17.00	-	17.00	0.00%
TOTAL	17.00	18.00	18.00	18.00	-	18.00	0.00%

Service Level Adjustments							
Rate Study Analysis				One-Time	Recurring	Total	
Drainage SLA Totals				\$ 50,000	\$ -	\$ 50,000	

**City of College Station
Sidewalk Zone Funds
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
BEGINNING BALANCE	\$ 87,403	\$ 96,548	\$ 96,548	\$ 88,250	\$ -	\$ 88,250	
REVENUES							
Contributions	\$ 33,180	\$ -	\$ 26,580	\$ -	\$ -	\$ -	N/A
Investment Earnings	985	1,000	1,122	1,250	-	1,250	-100%
Total Revenues	<u>\$ 34,165</u>	<u>\$ 1,000</u>	<u>\$ 27,702</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 1,250</u>	-100%
TOTAL FUNDS AVAILABLE	<u>121,568</u>	<u>97,548</u>	<u>124,250</u>	<u>89,500</u>	<u>-</u>	<u>89,500</u>	-100%
EXPENDITURES & TRANSFERS							
Sidewalk Zone 1	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	N/A
Sidewalk Zone 2	-	6,800	-	7,000	-	7,000	-100%
Sidewalk Zone 3	-	-	-	6,500	-	6,500	N/A
Southwood SW Deisgn (ST1710)	-	12,000	6,000	-	-	-	-100%
Sidewalk Zone 5	-	-	-	-	-	-	N/A
Southwood SW Deisgn (ST1710)	-	30,000	30,000	-	-	-	-100%
Sidewalk Zone 8	-	-	-	3,000	-	3,000	N/A
Emerald Dove Sidewalk (ST1707)	4,620	-	-	-	-	-	N/A
Sidewalk Zone 9	-	9,900	-	10,000	-	10,000	-100%
Sidewalk Zone 13	-	5,600	-	6,000	-	6,000	-100%
Sidewalk Zone 14	-	28,000	-	30,000	-	30,000	-100%
Sidewalk Zone 15	-	-	-	17,000	-	17,000	N/A
Holleman Drive South Sidewalk	20,400	-	-	-	-	-	N/A
Other	-	-	-	-	-	-	N/A
Total Expenditures & Transfers	<u>\$ 25,020</u>	<u>\$ 92,300</u>	<u>\$ 36,000</u>	<u>\$ 89,500</u>	<u>\$ -</u>	<u>\$ 89,500</u>	-100%
Increase (Decrease) in Fund Balance	<u>\$ 9,145</u>	<u>\$ (91,300)</u>	<u>\$ (8,298)</u>	<u>\$ (88,250)</u>	<u>\$ -</u>	<u>\$ (88,250)</u>	-100%
Measurement Focus Increase (Decrease)	\$ -						
ENDING FUND BALANCE	<u>\$ 96,548</u>	<u>\$ 5,248</u>	<u>\$ 88,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

The Sidewalk Zone Funds account for the receipt and expenditure of funds received by the City from developers who, upon approval of the Planning and Zoning Commission and in accordance with a number of criteria as defined by the City's Sidewalk ordinance, pay a fee in lieu of constructing the required sidewalk or multi-use path. Fees collected in lieu of sidewalk or multi-use path construction must be expended in the sidewalk zone within which the proposed development is located. Fees collected in lieu of sidewalk construction must be used only for construction, reconstruction or land acquisition costs associated with sidewalks, multi-use paths and other non-vehicular ways.

Budgets are included for the expenditure of funds in each of the Sidewalk Zones that have a balance. Including these funds in the budget will make them available for use on projects that arise throughout the year within the applicable Zones. Funds not used in the fiscal year will carry over to future fiscal years.

The FY19 estimated ending fund balance is anticipated to decrease 100% from the FY18 estimated ending fund balance. However, this would occur only if the funds budgeted in all of the Sidewalk Zones were expended.

Special Revenue Funds Capital Improvement Projects Estimated Operations and Maintenance Costs*

	Projected FY19	Projected FY20	Projected FY21	Projected FY22	Projected FY23	Projected FY24	Comments
Parkland Dedication Projects							
Crescent Point Park	-	2,900	2,987	3,077	3,169	3,264	Maintenance and utility costs
Sonoma Park Improvements	-	3,000	3,090	3,183	3,278	3,377	Maintenance and utility costs
Northgate Park	-	4,750	4,893	5,039	5,190	5,346	Maintenance and utility costs
Crompton Park Basketball Pavilion	-	1,250	1,288	1,326	1,366	1,407	Utility costs
Play for All Playground	\$ -	\$ 18,000	\$ 18,540	\$ 19,096	\$ 19,669	\$ 20,259	Playground maintenance and electric utility costs
Parkland Projects Totals	\$ -	\$ 29,900	\$ 30,797	\$ 31,721	\$ 32,673	\$ 33,653	
Community Development (CD) Fund Projects							
Georgie K Fitch to Ringer Library Trail	1,550	1,597	1,644	1,694	1,745	1,797	General sidewalk maintenance
CD Fund Projects Totals	\$ 1,550	\$ 1,597	\$ 1,644	\$ 1,694	\$ 1,745	\$ 1,797	
Total Estimated O&M Costs	\$ 1,550	\$ 31,497	\$ 32,441	\$ 33,415	\$ 34,417	\$ 35,450	

*The Operations and Maintenance (O&M) costs reflected above are estimates based on anticipated costs associated with each project. In some situations, the O&M cost of a project is minimal and can be absorbed by the City department that is benefiting the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses is addressed through the Service Level Adjustment (SLA) process. As the projects become better defined, the O&M estimates may be revised.

Insurance Funds

The City of College Station is partially self-insured for property & casualty and general liability, workers' compensation and unemployment compensation. The City became self-funded for employee and dependent health care in January 2004. The health care program has been administered by Cigna since January of 2018. These Insurance Funds are accounted for as Internal Service Funds.

Actuarially-based charges are made to each of the operating funds using relevant bases (i.e., health insurance is charged monthly per full-time participating employee, while unemployment and worker's compensation are charged as a percentage of gross salary). This method of funding allows the City to more accurately reflect the costs of claims against the various funds and to minimize potential risks.

For financial statement reporting, Insurance Funds (Internal Service Funds) are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The Insurance Funds (Internal Service Funds) are budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities). The measurement focus adjustment to arrive at Actual 2017 Working Capital is necessary because the insurance funds' (internal service funds') working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes.

Property & Casualty Insurance Fund

Budgeted premiums are based on the actual amounts charged to departments to cover the City's Property and Casualty costs. The proposed premium revenue for FY19 is \$1,000,000, no increase from FY18. Proposed investment earnings are \$15,000 and other revenues, including subrogation, are projected to be \$75,000. The total proposed revenues for the Property & Casualty Insurance Fund are \$1,090,000. Proposed FY19 expenditures in this fund are \$1,304,848, which is \$619,511 less than the estimated year-end expenditures for FY18. The FY18 expenditures were unusually high due to a hail event in March 2018 that required repairs to vehicles that totaled approximately \$100,000 and to building facilities for approximately \$740,000.

The Property & Casualty Fund is proposing to transition their current part-time, non-benefitted Property Claims Assistant position to a full-time position for FY19. The only other SLA request was a non-departmental increase to premiums in the amount of \$4,300 to cover the malpractice policy for the proposed co-medical director in the Fire/EMS department.

Employee Benefits Fund

Proposed revenues in the Employee Benefits Fund are \$13,542,933, a total increase of approximately 2.75%. Although that includes a 5% increase in City-paid employee Health Insurance premiums, the overall proposed revenue budget is decreased due to changes in how dependent life insurance and AD&D are accounted for. Those two items were previously budgeted in the Employee Benefit Fund as revenues but are now accounted for on the balance sheet along with the other voluntary insurance policies that were moved to the balance sheet in FY18.

The FY19 proposed expenditures include \$465,689 for the continued operation of the Employee Health Clinic, which provides acute and preventive primary care, occupational medicine, workers' compensation care, and wellness services. Services are available to City health plan-enrolled employees, dependents and retirees to encourage wellness and pro-active medical intervention and treatment.

In addition, included in the FY19 proposed budget is \$1,103,433 for an Other Post-Employment Benefits (OPEB) Trust, established in FY17. In FY18, the City began funding OPEB at the department level on a current basis using a budgeted FTE basis.

The proposed expenditures for the Employee Benefits Fund are \$13,450,056. The FY19 ending working capital in this fund is projected to increase 1.3% when compared to the FY18 estimated ending working capital. This is due to the increase in premiums to offset the overall rise in claims.

Workers' Compensation Insurance Fund

Budgeted premiums are based on the actual amounts charged to departments to cover the City's Workers Compensation costs. In FY19, proposed revenues are \$590,000 and proposed expenditures are \$537,651.

Unemployment Insurance Fund

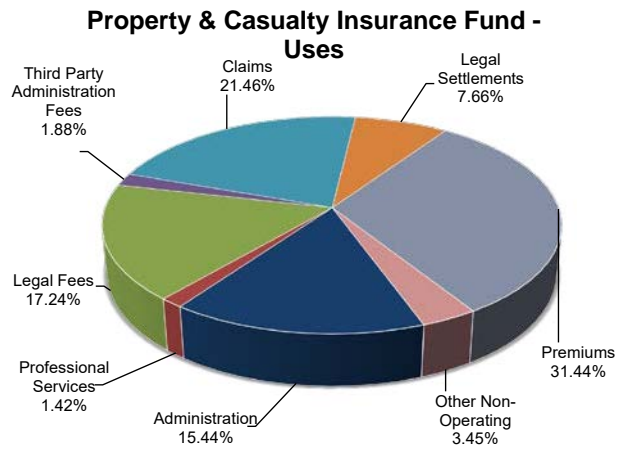
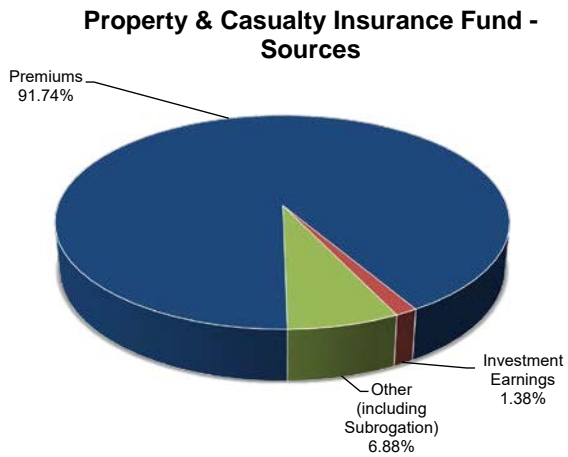
Revenues in this fund are typically collected based as a percentage of each employee's salary; however, in FY17 the decision was made to forego collection of this revenue due to the increase in working capital in recent years (prior to FY17, the Working Capital had increased every year since FY14). The decision not to collect revenues based on payrolls has been extended to FY19. Therefore, FY19 proposed revenues (investment earnings only) are \$3,500. Claims costs in the amount of \$60,000 are proposed for FY19.



CITY OF COLLEGE STATION
Home of Texas A&M University®

**City of College Station
Property & Casualty Insurance Fund
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Premiums	\$ 801,639	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	0.00%
Investment Earnings	16,266	12,500	21,127	15,000	-	15,000	20.00%
Other (including Subrogation)	401,735	675,000	849,195	75,000	-	75,000	-88.89%
Other Revenue	(4,755)	-	16	-	-	-	N/A
Total Revenues	\$ 1,214,885	\$ 1,687,500	\$ 1,870,338	\$ 1,090,000	\$ -	\$ 1,090,000	-35.41%
EXPENDITURES AND TRANSFERS							
Administration	\$ 172,133	\$ 157,211	\$ 159,686	\$ 162,670	\$ 38,828	\$ 201,498	28.17%
Professional Services	14,646	20,550	23,734	18,550	-	18,550	-9.73%
Legal Fees	138,362	225,000	150,068	225,000	-	225,000	0.00%
Third Party Administration Fees	27,027	30,000	23,617	24,500	-	24,500	-18.33%
Claims	193,821	1,110,000	1,098,259	280,000	-	280,000	-74.77%
Legal Settlements	35,541	120,000	99,000	100,000	-	100,000	-16.67%
Premiums	332,093	365,000	358,106	406,000	4,300	410,300	12.41%
Other Non-Operating	49,440	45,000	11,889	45,000	-	45,000	0.00%
Transfers Out	-	-	-	-	-	-	N/A
Total Operating Expenses & Transfers	\$ 963,063	\$ 2,072,761	\$ 1,924,359	\$ 1,261,720	\$ 43,128	\$ 1,304,848	-37.05%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 251,822	\$ (385,261)	\$ (54,021)	\$ (171,720)	\$ (43,128)	\$ (214,848)	
Measurement Focus Increase (Decrease)	\$ 6,436						
Beginning Working Capital, accrual basis of accounting	\$ 1,225,113	\$ 1,483,371	\$ 1,483,371	\$ 1,429,350	\$ -	\$ 1,429,350	
Ending Working Capital, accrual basis of accounting	\$ 1,483,371	\$ 1,098,110	\$ 1,429,350	\$ 1,257,630	\$ (43,128)	\$ 1,214,502	



City of College Station
Property & Casualty Insurance Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Property & Casualty	\$ 186,780	\$177,761	\$ 180,847	\$ 181,220	\$38,828	\$ 220,048	23.79%
TOTAL	\$ 186,780	\$177,761	\$ 180,847	\$ 181,220	\$38,828	\$ 220,048	23.79%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 172,134	\$157,211	\$ 159,671	\$ 162,658	\$38,828	\$ 201,486	28.16%
Supplies	-	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	14,646	20,550	21,176	18,562	-	18,562	-9.67%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	\$ 186,780	\$177,761	\$ 180,847	\$ 181,220	\$38,828	\$ 220,048	23.79%

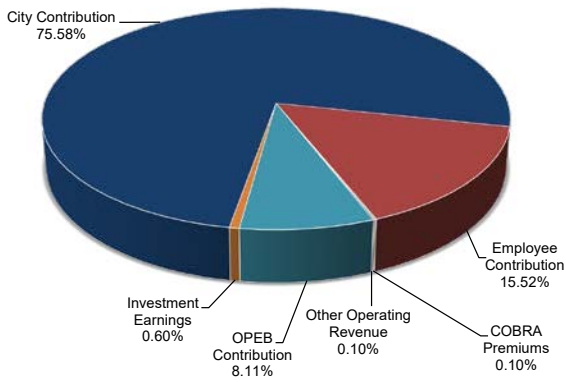
PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Property & Casualty	1.50	1.50	2.00	2.00	0.50	2.50	25.00%
TOTAL	1.50	1.50	2.00	2.00	0.50	2.50	25.00%

Service Level Adjustments	One-Time	Recurring	Total
Converting PTNB Property Claims Asst position to FT	\$ -	\$ 38,828	\$ 38,828
Property & Casualty SLA Total	\$ -	\$ 38,828	\$ 38,828

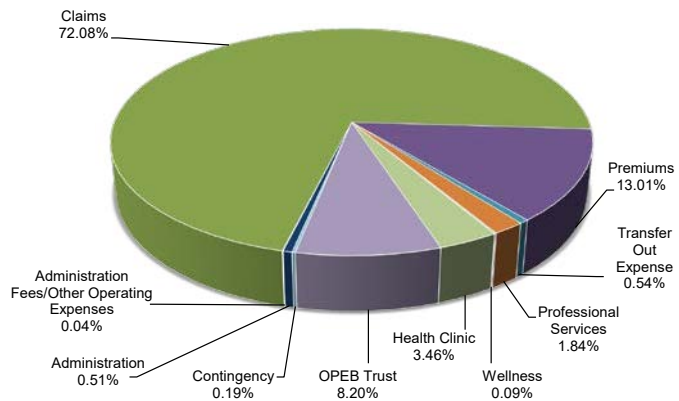
City of College Station Employee Benefits Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
City Contribution	\$ 9,158,830	\$ 9,947,000	\$ 9,603,827	\$ 10,227,000	\$ -	\$ 10,227,000	2.81%
Employee Contribution	1,947,083	2,064,000	2,077,886	2,100,000	-	2,100,000	1.74%
COBRA Premiums	7,181	7,500	22,028	7,500	-	7,500	0.00%
Other Operating Revenues	3,974	20,000	16,422	20,000	-	20,000	0.00%
OPEB City Contribution	-	1,073,572	1,073,572	1,103,433	-	1,103,433	2.78%
Investment Earnings	87,445	69,000	126,276	85,000	-	85,000	23.19%
Total Revenues	\$ 11,204,513	\$ 13,181,072	\$ 12,920,012	\$ 13,542,933	\$ -	\$ 13,542,933	2.75%
EXPENDITURES & TRANSFERS							
Administration	\$ 65,610	\$ 66,257	\$ 67,683	\$ 68,684	\$ -	\$ 68,684	3.66%
Administration Fees	6,052	6,500	5,907	6,150	-	6,150	-5.38%
Claims	8,017,318	9,325,000	9,698,244	9,694,500	-	9,694,500	3.96%
Premiums	1,529,758	1,732,000	1,653,317	1,749,600	-	1,749,600	1.02%
Transfer Out Expense	65,865	82,000	72,000	73,000	-	73,000	-10.98%
Professional Services	141,364	244,500	237,304	248,000	-	248,000	1.43%
Wellness	40,164	22,000	11,681	12,000	-	12,000	-45.45%
Other Operating	12,034	3,000	3,000	4,000	-	4,000	33.33%
Health Clinic	354,354	465,689	360,527	465,689	-	465,689	0.00%
OPEB Trust	350,000	1,073,572	1,073,572	1,103,433	-	1,103,433	2.78%
Contingency	-	25,000	-	25,000	-	25,000	0.00%
Total Operating Expenses & Transfers	\$ 10,582,519	\$ 13,045,518	\$ 13,183,234	\$ 13,450,056	\$ -	\$ 13,450,056	3.10%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 621,994	\$ 135,554	\$ (263,222)	\$ 92,877	\$ -	\$ 92,877	
Measurement Focus Increase (Decrease)	\$ (7,388)						
Beginning Working Capital, accrual basis of accounting	\$ 6,809,551	\$ 7,424,157	\$ 7,424,157	\$ 7,160,935	\$ -	\$ 7,160,935	
Ending Working Capital, accrual basis of accounting	\$ 7,424,157	\$ 7,559,711	\$ 7,160,935	\$ 7,253,812	\$ -	\$ 7,253,812	

Employee Benefits Fund - Sources



Employee Benefits Fund - Uses



**City of College Station
Employee Benefits Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION									
		FY17		FY18	FY18	FY19	FY19	FY19	% Change in
		Actual		Revised Budget	Year-End Estimate	Proposed Base Budget	Proposed SLAs	Proposed Budget	Budget from FY18 to FY19
Employee Benefits Admin	\$	65,610	\$	66,257	\$ 67,683	\$ 68,684	\$ -	\$ 68,684	3.66%
TOTAL	\$	65,610	\$	66,257	\$ 67,683	\$ 68,684	\$ -	\$ 68,684	3.66%

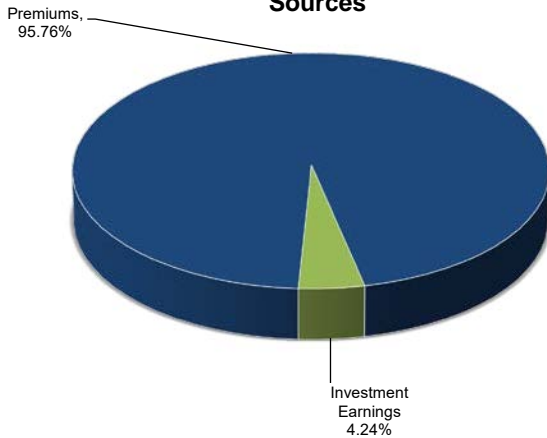
EXPENDITURE BY CLASSIFICATION									
		FY17		FY18	FY18	FY19	FY19	FY19	% Change in
		Actual		Revised Budget	Year-End Estimate	Proposed Base Budget	Proposed SLAs	Proposed Budget	Budget from FY18 to FY19
Salaries & Benefits	\$	64,649	\$	65,825	\$ 67,153	\$ 68,252	\$ -	\$ 68,252	3.69%
Supplies		-		-	-	-	-	-	N/A
Maintenance		-		-	-	-	-	-	N/A
Purchased Services		961		432	530	432	-	432	0.00%
Capital Outlay		-		-	-	-	-	-	N/A
TOTAL	\$	65,610	\$	66,257	\$ 67,683	\$ 68,684	\$ -	\$ 68,684	3.66%

PERSONNEL									
		FY16		FY17	FY18	FY19	FY19	FY19	% Change in
		Actual		Actual	Revised Budget	Proposed Base Budget	Proposed SLAs	Proposed Budget	Budget from FY18 to FY19
Comp & Benefits Assistant		1.00		1.00	1.00	1.00	-	1.00	0.00%
TOTAL		1.00		1.00	1.00	1.00	-	1.00	0.00%

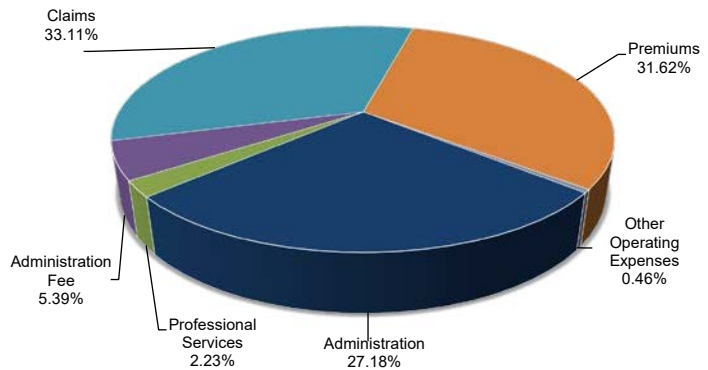
City of College Station Workers' Compensation Insurance Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Premiums	\$ 579,369	\$ 594,123	\$ 555,752	\$ 565,000	\$ -	\$ 565,000	-4.90%
Other Operating Revenues	-	-	-	-	-	-	N/A
Investment Earnings	24,373	19,000	31,875	25,000	-	25,000	31.58%
Total Revenues	\$ 603,742	\$ 613,123	\$ 587,627	\$ 590,000	\$ -	\$ 590,000	-3.77%
EXPENDITURES AND TRANSFERS							
Administration	\$ 147,857	\$ 141,062	\$ 143,889	\$ 146,151	\$ -	\$ 146,151	3.61%
Supplies	-	-	-	-	-	-	N/A
Professional Services	11,349	11,600	11,600	12,000	-	12,000	3.45%
Administration Fee	22,869	28,000	27,775	29,000	-	29,000	3.57%
Claims	168,028	325,000	177,155	178,000	-	178,000	-45.23%
Premiums	153,245	175,000	158,287	170,000	-	170,000	-2.86%
Other Operating Expenses	-	2,500	1,000	2,500	-	2,500	0.00%
Total Operating Expenses & Xfers	\$ 503,348	\$ 683,162	\$ 519,706	\$ 537,651	\$ -	\$ 537,651	-21.30%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 100,394	\$ (70,039)	\$ 67,922	\$ 52,349	\$ -	\$ 52,349	
Measurement Focus Increase (Decrease)	\$ (8,386)						
Beginning Working Capital, accrual basis of accounting	\$ 2,384,607	\$ 2,476,615	\$ 2,476,615	\$ 2,544,537	\$ -	\$ 2,544,537	
Ending Working Capital, accrual basis of accounting	\$ 2,476,615	\$ 2,406,576	\$ 2,544,537	\$ 2,596,886	\$ -	\$ 2,596,886	

Workers Compensation Insurance Fund - Sources



Workers Compensation Insurance Fund - Uses



City of College Station
Workers' Compensation Insurance Fund
Operations & Maintenance Summary

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Workers' Compensation	\$ 159,206	\$ 152,662	\$ 155,464	\$ 158,151	\$ -	\$ 158,151	3.60%
TOTAL	\$ 159,206	\$ 152,662	\$ 155,464	\$ 158,151	\$ -	\$ 158,151	3.60%

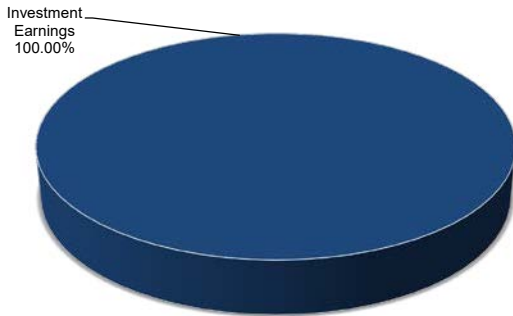
EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 147,857	\$ 141,062	\$ 143,864	\$ 146,539	\$ -	\$ 146,539	3.88%
Supplies	-	-	-	-	-	-	N/A
Maintenance	-	-	-	-	-	-	N/A
Purchased Services	11,349	11,600	11,600	11,612	-	11,612	0.10%
Capital Outlay	-	-	-	-	-	-	N/A
TOTAL	\$ 159,206	\$ 152,662	\$ 155,464	\$ 158,151	\$ -	\$ 158,151	3.60%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Workers' Compensation	1.50	1.50	1.50	1.50	-	1.50	0.00%
TOTAL	1.50	1.50	1.50	1.50	-	1.50	0.00%

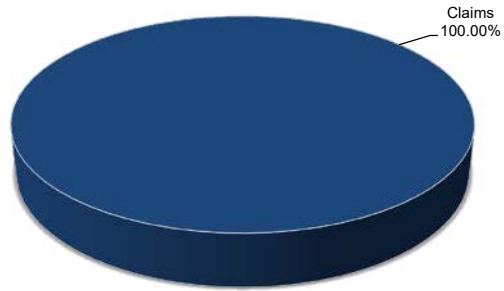
**City of College Station
Unemployment Insurance Fund
Fund Summary**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Premiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Investment Earnings	3,738	2,000	4,659	3,500	-	3,500	75.00%
Total Revenues	\$ 3,738	\$ 2,000	\$ 4,659	\$ 3,500	\$ -	\$ 3,500	75.00%
EXPENDITURES							
Claims	\$ 40,554	\$ 60,000	\$ 37,298	\$ 60,000	\$ -	\$ 60,000	0.00%
Total Operating Expenses & Transfers	\$ 40,554	\$ 60,000	\$ 37,298	\$ 60,000	\$ -	\$ 60,000	0.00%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ (36,816)	\$ (58,000)	\$ (32,640)	\$ (56,500)	\$ -	\$ (56,500)	
Measurement Focus Increase (Decrease)							
Beginning Working Capital, accrual basis of accounting	\$ 420,857	\$ 384,041	\$ 384,041	\$ 351,401	\$ -	\$ 351,401	
Ending Working Capital, accrual basis of accounting	\$ 384,041	\$ 326,041	\$ 351,401	\$ 294,901	\$ -	\$ 294,901	

Unemployment Insurance Fund - Sources



Unemployment Insurance Fund - Uses





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Equipment Replacement Fund

The Equipment Replacement Fund is an internal service fund that provides equipment and fleet replacements within the City of College Station. In an effort to better control costs, the fund receives rental charges from departments based on the economic life of their equipment and vehicles. The equipment and vehicle replacements are purchased out of this fund as scheduled and/or as conditions warrant. This fund is prepared on the *modified accrual basis of accounting* where cash transactions are included in the budget presentation in lieu of non-cash transactions such as depreciation. The focus is on the net change in working capital.

Specific rental charges are based upon the estimated replacement price of the individual items. Approved replacement policies include the following:

1. All qualified existing fleet equipment will be replaced through the Equipment Replacement Fund. Other equipment will be replaced through the budget process.
2. Each applicable department will be charged an annual **Fleet Replacement** fee based on the useful life and anticipated replacement cost of each vehicle assigned to that department. Each year, the fleet superintendent meets with various departments and determines items to be replaced. The list is submitted to the Budget Office for funding recommendations and inclusion in the annual budget after department director approval.
3. The **Fire Equipment** fee is based on the expected replacement cost of the self- controlled breathing apparatus, extrication tools and thermal imaging cameras.
4. Police, Fire, and Emergency Management are charged for **Mobile Data Terminals (MDTs)**. Information Technology department annually evaluates hardware and software required to operate the system to what may need to be replaced. The anticipated life of the MDT units is five years.
5. Police department **Mobile Video Camera** program has a five year contract with TASER International for the purchase and support of body cameras, in-car video cameras and data storage. The department will make annual contributions to Equipment Replacement to cover the cost of the mobile video camera replacement.
6. Each department will be charged an annual **Copier Replacement** fee based on the number of authorized copiers. Each year, a contracted vendor evaluates each copier and determines which copiers need to be replaced. The recommended replacement list is evaluated by Budget and IT representatives based on the availability of funds. New (additions to the inventory) copiers are funded through the department's operating budget.
7. **Uninterruptible Power Supplies (UPS)** provide temporary battery power to run critical equipment in the event of a power interruption. These units generally serve equipment that supports all departments. The UPS's at proposed locations are funded by the Equipment Replacement Fund and each department contributes to their replacement and maintenance.
8. **Virtual Servers/Storage Devices** allows the City to run the same application on multiple servers without purchasing additional hardware. The IT department estimates annual cost of replacement.
9. Other equipment, not specifically detailed above, will be handled in a similar manner. Representatives of City departments will be responsible for meeting with Fiscal Services to determine if inclusion in the Equipment Replacement Fund is warranted.

In FY19 \$737,310 is proposed for new fleet purchases in Fire department, Electric, Water, Wastewater and Solid Waste Funds. See the Proposed Equipment Replacement Schedule in the following pages for the description of proposed purchases.

Fire Department began the purchase extrication tools and thermal imaging cameras in FY18. In FY19, \$145,123 is proposed for year two of the fire equipment purchases. Parks & Recreation proposes the purchase of synthetic field paint removal machines for \$45,000 in FY19.

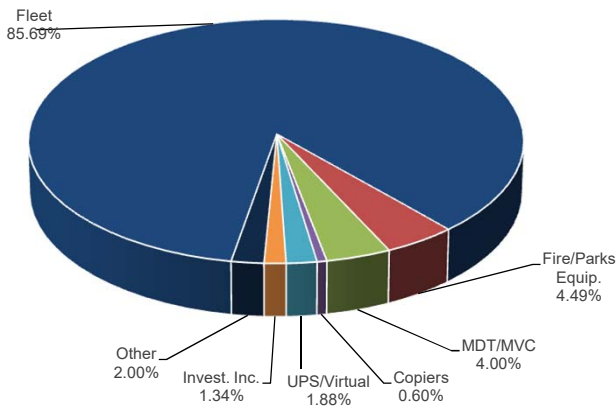
A trade-in is anticipated on some vehicle purchases, and the trade-in value is used to offset the expected cost of the vehicle. A list outlining the vehicles to be replaced is included on the pages that follow.

The FY19 Equipment Replacement ending working capital is expected to remain at the same level as the estimated FY18 ending working capital due. A five-year fund forecast is prepared to ensure that the Fund has sufficient working capital to accommodate the scheduled replacements.

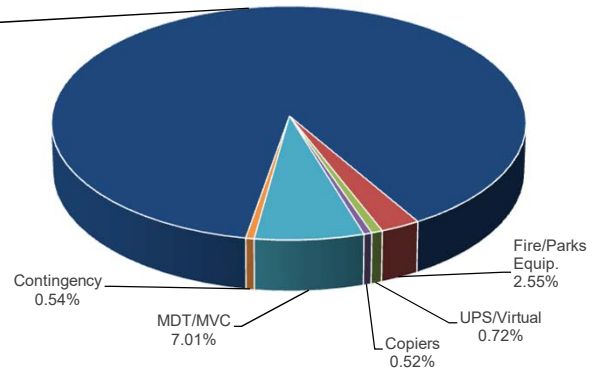
City of College Station Equipment Replacement Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Fleet Replacements	\$ 6,028,418	\$ 6,718,533	\$ 6,718,533	\$ 5,665,564	\$ 737,310	\$ 6,402,874	-4.70%
Fire Equipment	-	324,666	324,666	251,833	38,290	290,123	-10.64%
Parks Equipment	-	-	-	-	45,000	45,000	N/A
Mobile Data Terminals	125,674	125,674	125,674	143,962	13,990	157,952	25.68%
Mobile Video Camera Systems	141,082	141,082	141,082	141,092	-	141,092	0.01%
Copier Rentals	51,923	46,150	46,150	44,723	-	44,723	-3.09%
Uninterruptible Power Supply	47,670	49,218	49,218	49,296	-	49,296	0.16%
Virtual Storage / Storage Devices	90,993	90,996	90,996	90,996	-	90,996	0.00%
Investment Income	100,892	82,224	125,000	100,000	-	100,000	21.62%
Other Non Operating Revenues	178,376	100,000	100,000	150,000	-	150,000	50.00%
Total Revenues	\$ 6,765,028	\$ 7,678,543	\$ 7,721,319	\$ 6,637,466	\$ 834,590	\$ 7,472,056	-2.69%
EXPENDITURES							
Fleet Purchase & Replacement	\$ 5,071,724	\$ 6,305,250	\$ 6,085,813	\$ 5,874,600	\$ 737,310	\$ 6,611,910	4.86%
Mobile Data Terminal Replacement	165,257	-	-	373,247	13,990	387,237	N/A
Electronic Storage - Transfer to GG CIP	143,724	-	-	-	-	-	N/A
Fire Equipment Purchase & Replacement	-	199,666	199,666	106,833	38,290	145,123	-27.32%
Parks Equipment Purchase & Replacement	-	-	-	-	45,000	45,000	N/A
Ladder Truck Equipment	183,560	-	-	-	-	-	N/A
Uninterruptible Power Supply Replacement	25,098	88,696	88,696	21,360	-	21,360	-75.92%
Virtual Storage Devices	63,173	57,792	57,792	32,083	-	32,083	-44.49%
Copier Replacement	48,714	50,072	16,385	38,505	-	38,505	-23.10%
Phone System Replacement - Phase One	49,950	-	-	-	-	-	N/A
Mobile Video Camera Systems	9,922	218,636	218,636	136,344	-	136,344	-37.64%
Contingency	-	40,000	-	40,000	-	40,000	0.00%
Total Expenditures	\$ 5,761,122	\$ 6,960,112	\$ 6,666,988	\$ 6,622,972	\$ 834,590	\$ 7,457,562	7.15%
Increase (Decrease) in Working Capital, modified accrual budgetary basis	\$ 1,003,906	\$ 718,431	\$ 1,054,331	\$ 14,494	\$ -	\$ 14,494	
Measurement Focus Increase (Decrease)	\$ (2,346)						
Beginning Working Capital, accrual basis of accounting	\$ 9,285,603	\$ 10,287,163	\$ 10,287,163	\$ 11,341,494	\$ -	\$ 11,341,494	
Ending Working Capital, accrual basis of accounting	\$ 10,287,163	\$ 11,005,594	\$ 11,341,494	\$ 11,341,494	\$ -	\$ 11,355,988	

Equipment Replacement Fund - Sources



Equipment Replacement Fund - Uses



FY19 Proposed Fleet Replacement Schedule

Department	Ref #	Year	Description	Replacement Cost
Police	4008	2005	Ford Crown Vic	\$ 38,000
Police	4009	2005	24' Command Post Trailer	40,000
Police	4011	2007	Ford Crown Vic	38,000
Police	4013	2009	Ford Crown Vic	38,000
Police	4116	2014	Chev Tahoe PPV	62,000
Police	4117	2014	Chev Tahoe PPV	62,000
Police	4118	2014	Chev Tahoe PPV	62,000
Police	4120	2014	Chev Tahoe PPV	62,000
Police	4121	2014	Chev Tahoe PPV	62,000
Police	4122	2014	Chev Tahoe PPV	62,000
Police	4127	2015	Chev Tahoe PPV	62,000
Police	4130	2015	Chev Tahoe PPV	62,000
Police	4223	2009	Ford F 150 Blue	38,000
Police	4224	2009	Ford F 150 Silver	38,000
Police	4226	2010	Ford F150	38,000
Police	4227	2011	Chev 1500 Hybrid	42,000
Police	4228	2011	Chev 1500 Hybrid	42,000
Police	4229	2011	Chev 1500 Hybrid	42,000
Police	4230	2011	Chev 1500 Hybrid	42,000
Police	4813	2013	Ford F150	38,000
Police	4814	2013	Ford F250	38,000
Police	4819	2016	Harley Davidson	38,000
Police	4820	2016	Harley Davidson	38,000
Police	4821	2016	Harley Davidson	38,000
Police	4822	2016	Harley Davidson	38,000
Police	4823	2016	Harley Davidson	38,000
				\$ 1,198,000
Fire	5001	2005	Ford F 250 Cargo Van	38,000
Fire	5123	2012	Chev Ambulance	420,000
Fire	5218	2009	Ford F 150 4x4	40,000
Fire	5226	2011	Ford Escape	38,000
				\$ 536,000
Public Works	3130	2009	Peterbilt Patch Truck	240,000
Public Works	3156	2005	JD 310G 4x4 Backhoe	115,000
Public Works	3182	2008	DYP Tandem Roller	100,000
Public Works	6109	2006	Ford F 150	38,000
Public Works	6110	2009	Ford Escape	30,000
				\$ 523,000
Parks & Recreation	8367	2009	Ford F 250	40,000
Parks & Recreation	8368	2010	Ford F 250	40,000
Parks & Recreation	8376	2011	Toro Sand Pro	22,000
Parks & Recreation	8381	2013	Toro Workman	15,000
Parks & Recreation	8382	2013	Toro Workman	15,000
Parks & Recreation	8383	2013	Toro Workman	15,000
Parks & Recreation	8401	2008	JD 5225 Tractor	35,000
Parks & Recreation	8402	2008	JD MX6' Shredder	2,600
Parks & Recreation	8420	1994	Utility Trailer	5,000
				\$ 189,600
Planning & Development	6230	2011	Ford Escape Hybrid	38,000
Planning & Development	6324	2010	Ford Escape Hybrid	38,000
				\$ 76,000
Information Technology	2608	2008	Ford Escape	\$ 30,000
				\$ 2,552,600
Electric	9203	2006	Ford Escape	30,000
Electric	9207	1998	Arrow Board	18,000
Electric	9211	2008	Chevy Van	38,000
Electric	9222	2003	JD Mini Excavator	70,000
Electric	9269	2012	Ford F 450	60,000
Electric	9280	2010	Ford Escape Hybrid	38,000
Electric	9285	2011	Ford F250 Supercab	33,000
Electric	9905	1997	Case Fork Lift	60,000
Electric	9913	2009	TCM Forklift	38,000
				\$ 385,000
Northgate	5225	2011	Ford Ranger	32,000
				\$ 32,000
Water	9435	2011	Chevy 1500 Hybrid	42,000
Water	9497	1998	JD 7210 Tractor	75,000
				\$ 117,000

FY19 Proposed Fleet Replacement Schedule

Department	Ref #	Year	Description	Replacement Cost
Wastewater	9543	2009	Autocar Slinger	210,000
Wastewater Fund Total				\$ 210,000
Solid Waste	3114	2014	Int. 4300 Sweeper	250,000
Solid Waste	3115	2014	Int. 4300 Sweeper	250,000
Solid Waste	7102	2012	Chevy 1500 Hybrid	42,000
Solid Waste	7119	2010	Ford F 750 Boom Truck	200,000
Solid Waste	7138	2012	Heil Rear Loader	260,000
Solid Waste	7139	2012	Heil Rear Loader	260,000
Solid Waste	7231	2014	Autocar FEL	360,000
Solid Waste	7232	2014	Autocar FEL	360,000
Solid Waste Total				\$ 1,982,000
Fleet	3303	2011	Ford Escape Hybrid	38,000
Fleet	3318	2011	Ford F 150	38,000
Fleet Total				\$ 76,000
Drainage Maintenance	3210	1998	JD 450G Dozer	160,000
Drainage Maintenance	3216	2007	Freightliner Dump Truck	160,000
Drainage Maintenance	3229	2009	Peterbilt Dump Truck	160,000
Drainage Maintenance	3245	2011	Ford F 250 Crew Cab	40,000
Drainage Total				\$ 520,000
Total Vehicle Replacement Costs (All Funds)				\$ 5,874,600

FY19 Proposed New Fleet Purchases

Fire	Quick Response Vehicles - 2	\$	70,310
Electric	Backyard Bucket Truck		165,000
Electric	Substation Service Truck upgrade #9285		15,000
Electric	Service Truck (Substation Relay)		57,000
Water	Truck (Field Operations)		35,000
Wastewater	Truck (Power & Control Work Group)		35,000
Solid Waste	Automated Sideload (Residential)		360,000
Total New Fleet Purchases			\$ 737,310
Total Vehicle Replacement Costs and New Fleet Purchases			\$ 6,611,910

FY19 Proposed Copier Replacement Schedule

Human Resources	6002 SP	\$	11,700
Fire - CEOC	IR 2535		4,495
Public Works - Administration	MP 3053 SP		5,700
Information Technology - Administration	IR 2535i		5,295
Electric	Ricoh MP 201SPF		1,625
Electric	IR 4245		4,895
Wastewater	IR Advance 4235		4,795
Total Copier Replacement Costs			\$ 38,505

FY19 Proposed Miscellaneous Equipment Purchases

Various	UPS Units & Batteries	\$	21,360
Police	Mobile Data Terminals		257,860
Fire	Mobile Data Terminals		115,387
Fire	Mobile Data Terminals - NEW (Quick Response Vehicles)		13,990
Parks & Recreation	Synthetic Field Paint Removal Machines - NEW		45,000
Various	Virtual Server/Storage		32,083
Police	Mobile Video Cameras		136,344
Fire	Fire Equipment		106,833
Fire	Fire Equipment - New (Quick Response Vehicles)		38,290
Total Equipment Purchases			\$ 767,147



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Fleet Maintenance Fund

The Fleet Maintenance Fund is an Internal Service Fund that provides fleet management and services for the City's vehicles and motorized equipment in order to support City operations and is funded by fleet charges paid by the applicable City departments.

Internal Service Funds are budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities) to arrive at Actual 2017 Working Capital. This is necessary since the internal service fund's working capital results from using *economic resources measurement focus* and *accrual basis of accounting* for financial reporting purposes.

Estimates for annual funding levels have been developed using a number of techniques that forecast fleet maintenance costs. Each department with assigned vehicles will be charged an annual maintenance fee to cover inspections and maintenance. The revenues are transferred from departmental budgets on a monthly basis to ensure that sufficient funds will be available to fund all expenses related to the specific functions.

In FY19, total estimated revenues in the Fleet Maintenance Fund are proposed for \$2,415,976. Proposed revenue includes \$31,000 in SLAs related to proposed fleet additions. Investment income of \$7,000 is projected for FY19.

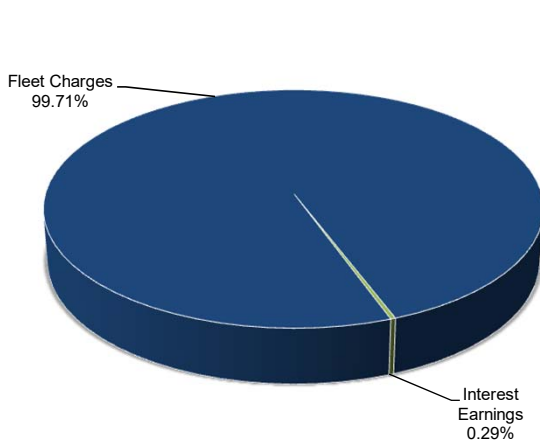
Two SLAs are proposed for FY19 expenditures: \$15,576 for a part-time non benefit Warehouse Assistant and \$72,481 for an additional Fleet Services Mechanic.

Proposed FY19 Fleet Maintenance expenditures are \$2,450,121 which is a 6.6% increase above the FY18 budget due to the addition of a Mechanic in the Fleet Services division.

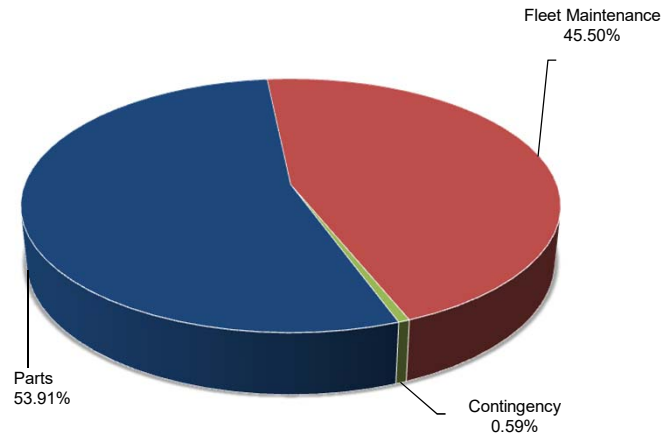
City of College Station Fleet Maintenance Fund Fund Summary

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
REVENUES							
Fleet Charges	\$ 2,195,844	\$ 2,288,036	\$ 2,288,036	\$ 2,377,976	\$ 31,000	\$ 2,408,976	5.29%
Interest Earnings	2,407	2,000	4,000	7,000	-	7,000	250.00%
Total Revenues	<u>\$ 2,198,251</u>	<u>\$ 2,290,036</u>	<u>\$ 2,292,036</u>	<u>\$ 2,384,976</u>	<u>\$ 31,000</u>	<u>\$ 2,415,976</u>	5.50%
EXPENDITURES							
Parts	\$ 1,100,944	\$ 1,297,356	\$ 1,285,977	\$ 1,304,749	\$ 15,576	\$ 1,320,325	1.77%
Fleet Services	988,294	1,001,189	1,009,325	1,042,315	72,481	1,114,796	11.35%
Contingency	-	-	-	15,000	-	15,000	N/A
Total Expenditures	<u>\$ 2,089,238</u>	<u>\$ 2,298,545</u>	<u>\$ 2,295,302</u>	<u>\$ 2,362,064</u>	<u>\$ 88,057</u>	<u>\$ 2,450,121</u>	6.59%
Increase (Decrease) in Working Capital, Modified Accrual Basis of Accounting	<u>\$ 109,013</u>	<u>\$ (8,509)</u>	<u>\$ (3,266)</u>	<u>\$ 22,912</u>	<u>\$ (57,057)</u>	<u>\$ (34,145)</u>	
Measurement Focus Increase (Decrease)	\$ 794						
Beginning Working Capital, Accrual Basis of Accounting	<u>\$ 234,241</u>	<u>\$ 344,048</u>	<u>\$ 344,048</u>	<u>\$ 340,782</u>	<u>\$ -</u>	<u>\$ 340,782</u>	
Ending Working Capital, Accrual Basis of Accounting	<u>\$ 344,048</u>	<u>\$ 335,539</u>	<u>\$ 340,782</u>	<u>\$ 363,694</u>	<u>\$ (57,057)</u>	<u>\$ 306,637</u>	

Fleet Maintenance Fund - Sources



Fleet Maintenance Fund - Uses



**City of College Station
Fleet Maintenance Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Parts	\$ 1,100,944	\$ 1,297,356	\$ 1,285,977	\$ 1,304,749	\$ 15,576	\$ 1,320,325	1.77%
Fleet Services	988,294	1,001,189	1,009,325	1,042,315	72,481	1,114,796	11.35%
TOTAL	\$ 2,089,238	\$ 2,298,545	\$ 2,295,302	\$ 2,347,064	\$ 88,057	\$ 2,435,121	5.94%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 1,012,001	\$ 1,043,848	\$ 1,056,027	\$ 1,071,483	\$ 81,307	\$ 1,152,790	10.44%
Supplies	980,160	1,140,975	1,131,605	1,168,972	4,250	1,173,222	2.83%
Maintenance	32,329	30,680	26,180	26,905	-	26,905	-12.30%
Purchased Services	64,748	83,042	81,490	79,704	2,500	82,204	-1.01%
General Capital	-	-	-	-	-	-	N/A
TOTAL	\$ 2,089,238	\$ 2,298,545	\$ 2,295,302	\$ 2,347,064	\$ 88,057	\$ 2,435,121	5.94%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Parts	3.00	3.00	3.00	3.00	0.50	3.50	16.67%
Fleet Services	13.00	13.00	13.00	13.00	1.00	14.00	7.69%
TOTAL	16.00	16.00	16.00	16.00	1.50	17.50	9.38%

Service Level Adjustments	One-Time	Recurring	Total
PTNB Warehouse Assistant	\$ -	\$ 15,576	\$ 15,576
Fleet Service Mechanic	2,950	69,531	72,481
Fleet SLA Total	\$ 2,950	\$ 85,107	\$ 88,057



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Utility Customer Service Fund

The Utility Customer Service Fund is an Internal Service Fund used to account for expenses associated with reading electric and water meters within the city limits of College Station; completing connect and disconnect work requests; and providing customer service activities including billing and collections for Electric, Water, Wastewater, Sanitation, and Drainage utilities. While City employees conduct billing functions and utility connects/disconnects, the meter reading functions were outsourced on April 1, 2016.

For financial statement reporting, Internal Service Funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

The measurement focus adjustment to arrive at Actual Working Capital is necessary because the (internal service) fund's working capital results from using the *economic resources measurement focus* and the *accrual basis of accounting* for financial reporting purposes. The Utility Customer Service Fund (Internal Service Fund) is budgeted using the *modified accrual basis of accounting* and the *current financial resources measurement focus*. The budget measures the net change in working capital (current assets less current liabilities).

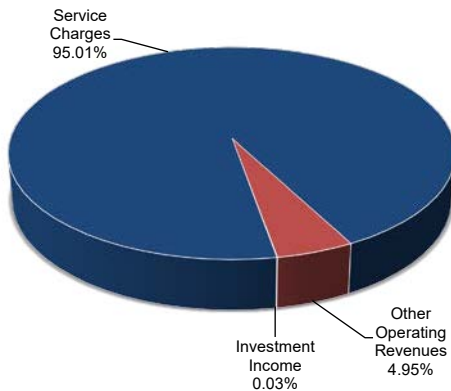
The Utility Customer Service Fund receives revenue via service charges from the various enterprise funds and the Drainage Fund. Proposed FY19 revenues total \$3,211,752.

Proposed FY19 expenditures total \$3,153,759. One SLA is included in the FY19 budget. This SLA will provide contract labor to assist with the Utility Billing Implementation at a one-time expenditure of \$106,080.

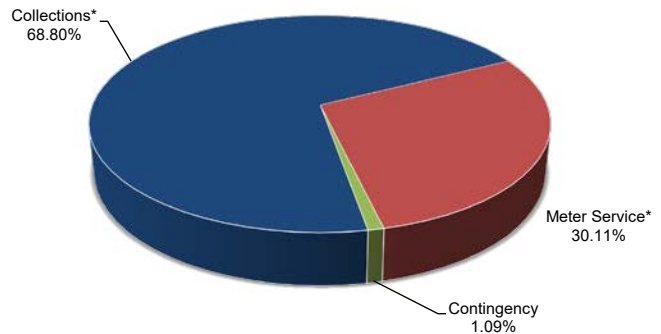
**City of College Station
Utility Customer Service Fund
Fund Summary**

	<u>FY17 Actual</u>	<u>FY18 Revised Budget</u>	<u>FY18 Year-End Estimate</u>	<u>FY19 Proposed Base Budget</u>	<u>FY19 Proposed SLAs</u>	<u>FY19 Proposed Budget</u>	<u>% Change in Budget from FY18 to FY19</u>
BEGINNING WORKING CAPITAL	\$ 176,139	\$ 64,132	\$ 64,132	\$ 160,607	\$ -	\$ 160,607	
REVENUES & SERVICE CHARGES							
Service Charges	\$ 2,534,530	\$ 2,991,673	\$ 2,991,673	\$ 3,051,506	\$ -	\$ 3,051,506	2.00%
Other Operating Revenues	126,975	127,322	157,543	159,118	-	159,118	24.97%
Investment Income	1,036	900	1,117	1,128	-	1,128	25.33%
Non Operating	151	-	-	-	-	-	N/A
Total Revenues	<u>\$ 2,662,692</u>	<u>\$ 3,119,895</u>	<u>\$ 3,150,333</u>	<u>\$ 3,211,752</u>	<u>\$ -</u>	<u>\$ 3,211,752</u>	2.94%
Total Funds Available	<u>\$ 2,838,831</u>	<u>\$ 3,184,027</u>	<u>\$ 3,214,465</u>	<u>\$ 3,372,359</u>	<u>\$ -</u>	<u>\$ 3,372,359</u>	5.91%
EXPENDITURES							
Collections*	\$ 1,968,735	\$ 2,130,025	\$ 2,099,843	\$ 2,110,542	\$ 106,080	\$ 2,216,622	4.07%
Meter Service*	800,076	894,297	905,074	907,137	-	907,137	1.44%
Contingency	-	30,000	-	30,000	-	30,000	0.00%
Other**	-	-	48,942	-	-	-	N/A
Total Expenditures	<u>\$ 2,768,811</u>	<u>\$ 3,054,322</u>	<u>\$ 3,053,859</u>	<u>\$ 3,047,679</u>	<u>\$ 106,080</u>	<u>\$ 3,153,759</u>	3.26%
Increase/Decrease in Working Capital	<u>\$ (106,119)</u>	<u>\$ 65,573</u>	<u>\$ 96,474</u>	<u>\$ 164,073</u>	<u>\$ (106,080)</u>	<u>\$ 57,993</u>	
Measurement Focus Increase (Decrease)	\$ (5,888)						
ENDING WORKING CAPITAL	<u>\$ 64,132</u>	<u>\$ 129,705</u>	<u>\$ 160,607</u>	<u>\$ 324,680</u>	<u>\$ (106,080)</u>	<u>\$ 218,600</u>	

Utility Customer Service Fund - Sources



Utility Customer Service Fund - Uses



* Collections and Meter Service are the Operations & Maintenance portion of the Utility Customer Service Budget.

** Other includes charges related to a tax audit completed in FY18

**City of College Station
Utility Customer Service Fund
Operations & Maintenance Summary**

EXPENDITURE BY DIVISION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Billing/Collections	\$ 1,968,735	\$ 2,130,025	\$ 2,099,843	\$ 2,110,542	\$ 106,080	\$2,216,622	4.07%
Meter Services	800,076	894,297	905,074	907,137	-	907,137	1.44%
TOTAL	\$ 2,768,811	\$ 3,024,322	\$ 3,004,917	\$ 3,017,679	\$ 106,080	\$ 3,123,759	3.29%

EXPENDITURE BY CLASSIFICATION							
	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Salaries & Benefits	\$ 1,220,864	\$ 1,297,858	\$ 1,320,053	\$ 1,360,578	\$ -	\$1,360,578	4.83%
Supplies	45,785	50,778	52,839	50,401	-	50,401	-0.74%
Maintenance	13,550	13,070	16,760	13,185	-	13,185	0.88%
Purchased Services	1,488,577	1,662,616	1,615,265	1,593,515	106,080	1,699,595	2.22%
Capital Outlay	36	-	-	-	-	-	N/A
TOTAL	\$ 2,768,811	\$ 3,024,322	\$ 3,004,917	\$ 3,017,679	\$ 106,080	\$ 3,123,759	3.29%

PERSONNEL							
	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget	% Change in Budget from FY18 to FY19
Billing/Collections	18.00	19.00	19.00	19.00	-	19.00	0.00%
Meter Services	4.00	4.00	4.00	4.00	-	4.00	0.00%
TOTAL	22.00	23.00	23.00	23.00	-	23.00	0.00%

Service Level Adjustments					One-Time	Recurring	Total
Temporary Assistance for UBS Implementation					\$ 106,080	\$ -	\$ 106,080
Utility Customer Service SLA Totals					\$ 106,080	\$ -	\$ 106,080



CITY OF COLLEGE STATION
Home of Texas A&M University®

ORDINANCE NO. _____

AN ORDINANCE ADOPTING A BUDGET FOR THE 2018-19 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2018, to September 30, 2019, was prepared and presented to the City Council and a public hearing held thereon as prescribed by law and the Charter of the City of College Station, Texas, notice of said hearing having first been duly given; and

WHEREAS, the City Council has reviewed and amended the proposed budget and changes as approved by the City Council have been identified and their effect included in the budget; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEGE STATION, TEXAS:

PART 1: That the proposed budget as amended by the City Council of the City of College Station, which is made a part hereof to the same extent as if set forth at length herein, is hereby adopted and approved, a copy of which is on file in the Office of the City Secretary in College Station, Texas.

PART 2: That authorization is hereby granted for the expenditure of the same under the respective items contained in said budget with the approved fiscal and budgetary policy statements of the City.

PART 3: The governing body, the City Council, has authorized the City Manager, through the budget ordinance, to assign fund balance. Assignments, unlike commitments, are not permanent and a formal action is not required for the removal of an assignment. Finally, assignments may not result in a deficit in Unassigned Fund Balance. Assigned Fund Balance includes amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

PART 4: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to approve and execute contracts and documents authorizing the payment of funds and to expend public funds for expenditures that are \$100,000 or less; to approve and execute change orders authorizing the expenditure of funds pursuant to the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract document or in accordance with the applicable Finance administrative procedure. The intent of this section is to provide the ability to conduct daily affairs of the City which involve numerous decisions of a routine nature.

PART 5: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby, authorized to provide for transfers of any unexpended or unencumbered appropriation balance within each of the various departments in the General Fund and within any other fund of the City and to authorize transfers of

Contingent Appropriations within a fund up to an amount equal to expenditures that are \$100,000 or less.

PART 6: That the City Council hereby approves the funding and the purchases that are made pursuant to interlocal agreements as provided by CHAPTER 271, SUBCHAPTERS (D) AND (F) of the TEXAS LOCAL GOVERNMENT CODE in this budget and authorizes the City Manager and his authorized and designated employees, at his discretion, to approve and execute contracts and documents authorizing the payment of funds, and to expend public funds that have been expressly designated, approved, and appropriated in this budget for new and replacement equipment as set out in the 2018-19 Fiscal Year Equipment Replacement Fund, and technology related hardware and software as set out in Attachment "A" to this Ordinance.

PART 7: That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to approve and execute all contracts and documents authorizing the payment of funds and to expend public funds for expenditures related to the Enterprise Resource Planning (ERP) System; to approve and execute change orders authorizing the expenditure of funds pursuant to the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract documents. Expenditures must be appropriated from available funds. The intent of this section is to provide the ability to conduct daily affairs of the City which involve numerous decisions of a routine nature.

PART 8: That this ordinance shall become effective immediately after passage and approval.

PASSED AND APPROVED THIS 27th DAY OF SEPTEMBER, 2018.

APPROVED:

Mayor

ATTEST:

City Secretary

APPROVED:

City Attorney

ORDINANCE NO.

Potential Technology Purchases made through a variety of Cooperative Purchasing Interlocal agreements as provided by Chapter 271, Subchapters (D) and (F) of the Texas Local Government Code.

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Scheduled Replacement/Repair/Additions			
Replacement Computers	260	1,000	260,000
Replacement Monitors	100	120	12,000
Replacement Printers	15	950	14,250
Replacement Copiers			50,000
Replacement Scanners			13,000
Printer replacement Parts			3,000
PC Replacement Parts (Video Cards, Hard Drive & Memory)			5,000
Replacement Public Safety Mobile Data Terminals			400,000
Replacement ICE host Servers	2	23,821	47,643
Replace Exchange servers	2	17,000	34,000
Replace single server	3	7,000	21,000
Server replacement parts			10,000
Server OS replacement/upgrade			7,000
Video Surveillance Project Phase 2 and other camera additions			350,000
SQL Std	3	4,000	12,000
Replacement UPS battery/units			25,000
Estimated Additional Desktop Software			35,000
Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition, Project, Visio, Vstudio.net, AutoCAD, Crystal, Corel Draw			
Computer Network Maint. and Equipment Replacement			30,000
Motorola Radio Repair/Replacement			37,000
Telephone Repair/Replacement			20,000
Fiber ring expansion			225,000
Subtotal - Scheduled Replacement			1,610,893
Service Level Adjustments			
Weathermatic Irrigation System - PARD			60,000
Hardware for Parks' Cityworks Implementation			25,000
Communication Infrastructure Improvements			30,000
Quarterly PCI Scans			30,000
Online Bidding System			29,700
Technology needs for new positions	7	2,500	17,500
Fiber to Lift Stations			64,000

ORDINANCE NO.

Potential Technology Purchases made through a variety of Cooperative Purchasing Interlocal agreements as provided by Chapter 271, Subchapters (D) and (F) of the Texas Local Government Code.

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Subtotal - Service Level Adjustments			256,200
Unscheduled Replacements/Additions			
Estimated Additional Computer setups not identified specifically in budget includes but not limited to: Monitor, network card, extended warranty, added memory	75	1,000	75,000
Estimated Standard Desktop Software not identified specifically in budget Includes but not limited to: Microsoft Office, Trend, Microsoft Windows client access license, Novell ZenWorks			20,000
Estimated Additional Desktop Software Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition Project, Visio, Vstudio.net AutoCAD, Crystal Corel Draw, Cognos			20,000
Estimated Additional Printers/Plotters			12,000
Estimated Computer misc. parts includes: hard drives, network cards, network cards, network cables			10,000
Estimated Monitor upgrades includes: larger than standard			5,000
Estimated Additional Scanners	20	800	16,000
Estimated Additional Mobile Devices/Toughbook, laptops, tablets	65	1,500	97,500
Estimated Network Upgrades			20,000
Estimated Motorola Radio Repair/Replacement			15,000
Sub-Total Unscheduled Replacement/Additions			290,500
Phone System Maintenance			
Cisco_SmartNet Maintenance			50,000
Subtotal - Phone System Maintenance			50,000
Network Software on Master License Agreement (MLA)			
Microsoft Enterprise Agreement			100,000
Added Office365 and services			230,000
Diskeeper			4,500

ORDINANCE NO.

Potential Technology Purchases made through a variety of Cooperative Purchasing Interlocal agreements as provided by Chapter 271, Subchapters (D) and (F) of the Texas Local Government Code.

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Voremetrics Encryption Software			5,500
Solarwinds			15,000
CommVault			40,000
VMWARE support through VMWare	38	1,200	45,600
Vcenter Support	2	1,499	2,998
ZenWorks Configuration Management - 904 nodes			11,000
ZenWorks Asset Management -904 nodes			4,700
ZenWorks Patch Management - 904 nodes			8,000
Subtotal - Network Software on MLA			467,298

PC Hardware and Software Maintenance/Subscriptions

HP Printer/Plotter Maintenance			1,500
AutoCAD			17,000
Adobe Creative Suite			15,000
Barracuda Spam/Spyware			5,500
Firewall Maintenance			25,000
Aruba Maintenance			5,000
Siemens Access Control System			28,000
Subtotal - PC Software Maintenance			97,000

IBM Hardware and Software Maintenance

Hardware Maintenance (2 power 7's)			15,000
Power 7 Software Subscription and Support	2	9,000	18,000
Subtotal - IBM Hardware and Software Maintenance			33,000

Grand Total 2,804,891

ORDINANCE NO. _____

AN ORDINANCE LEVYING THE AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF COLLEGE STATION, TEXAS, AND PROVIDING FOR THE GENERAL DEBT SERVICE FUND FOR THE YEAR 2018-19 AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEGE STATION, TEXAS:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of College Station, Texas, and to provide General Debt Service for the 2018-19 fiscal year upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of fifty and fifty hundredths and eighty-seven thousand cents (\$0.505841) on each one hundred dollar (\$100.00) valuation of property, and said tax being so levied and apportioned to the specific purpose herein set forth:

1. For the maintenance and support of the general government (General Fund), twenty-two and thirty-six hundredths and ninety-nine thousandths cents (\$0.285502) on each one hundred dollar (\$100.00) valuation of property; and
2. For the general obligation debt service (Debt Service Fund), twenty-two and three hundredths and thirty-nine thousandths cents (\$0.220339) on each one hundred dollars (\$100.00) valuation of property to be used for principal and interest payments on bonds and other obligations of the fund.

SECTION II. All moneys collected under this ordinance for the specific items therein named, shall be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and the Assessor and Collector of Taxes and the Chief Financial Officer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. It is hereby made the duty of the Tax Assessor and Collector to deliver a statement at the time of depositing any money, showing from what source such taxes were received and to what account (General Fund or General Debt Service Fund) the funds were deposited.

SECTION III. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY x.xx PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$x.xx.

SECTION IV. That this ordinance shall take effect and be in force from and after its passage.

PASSED AND APPROVED THIS 27th DAY OF SEPTEMBER 2018.

APPROVED:

Mayor

ATTEST:

City Secretary

APPROVED:

City Attorney



CITY OF COLLEGE STATION
Home of Texas A&M University®

FY19 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund	Dept	Description	One-Time	Recurring	Total	Revenue/	Increase	FTE	Vehicle
			Cost	Cost		Savings			
GENERAL FUND									
Police		Sworn STEP Plan Modification	-	824,286	824,286	-	824,286	-	-
Police		Budget Adjustment - Memberships/Subs/Travel/Training	-	10,058	10,058	-	10,058	-	-
Police		Body Cameras for SWAT & CID	29,086	24,048	53,134	-	53,134	-	-
Police		CSTEP MDT's	41,742	3,000	44,742	-	44,742	-	-
TOTAL POLICE			70,828	861,392	932,220	-	932,220	-	-
Fire		STEP Pay Plan Structure	-	283,952	283,952	-	283,952	-	-
Fire		SCBA Tech Incentive Pay	-	11,517	11,517	-	11,517	-	-
Fire		TIFMAS Equipment	29,041	-	29,041	-	29,041	-	-
Fire		Two (2) Quick Response Vehicles	285,975	10,912	296,887	-	296,887	-	2.00
Fire		Helmets, Boots, and Glove Replacement	31,910	-	31,910	-	31,910	-	-
Fire		Online Paramedic School	40,500	-	40,500	-	40,500	-	-
Fire		Seek and Maintain Fire and EMS Accreditations	7,500	6,850	14,350	-	14,350	-	-
Fire		Increase EMS Supply Budget	48,271	54,360	102,631	-	102,631	-	-
Fire		Co-Medical Director	-	8,500	8,500	-	8,500	-	-
Fire		Operative IQ Software	3,325	(380)	2,945	-	2,945	-	-
Fire		Knox Keysecure Replacement	47,756	500	48,256	-	48,256	-	-
Fire		TCFP Certifications and Professional Memberships	-	17,000	17,000	-	17,000	-	-
TOTAL FIRE			494,278	393,211	887,489	-	887,489	-	2.00
Public Works		GIS Analyst / Asset Management Program	6,875	94,151	101,026	-	101,026	1.00	-
Public Works		Public Works Process Mapping	50,000	-	50,000	-	50,000	-	-
Public Works		Corrective Maintenance Building Funds	712,831	30,600	743,431	-	743,431	-	-
Public Works		Delineation of Raised Median Noses	29,000	10,000	39,000	-	39,000	-	-
Public Works		Curb replacement funds for Castlegate II & Summit	100,000	-	100,000	-	100,000	-	-
Public Works		ADA Facility Corrective Maintenance - Municipal Court / UCS	60,750	-	60,750	-	60,750	-	-
TOTAL PUBLIC WORKS			959,456	134,751	1,094,207	-	1,094,207	1.00	-
PARD-HOT 50%		Park Ops - 1 Groundworker	-	46,434	46,434	-	46,434	1.00	-
PARD		Cityworks Hardware	25,000	-	25,000	-	25,000	-	-
PARD-HOT 20%		Severe Weather Detection System	94,000	6,000	100,000	-	100,000	-	-
PARD-HOT 50%		Synthetic Field Paint Removal Machines	45,000	3,155	48,155	-	48,155	-	1.00
PARD		College Station Book	6,000	-	6,000	-	6,000	-	-
TOTAL PARD			170,000	55,589	225,589	-	225,589	1.00	1.00
P&DS		10-Year Update of the Comprehensive Plan	150,000	-	150,000	-	150,000	-	-
P&DS		Neighborhood Plan Implementation	50,000	-	50,000	-	50,000	-	-
TOTAL P&DS			200,000	-	200,000	-	200,000	-	-
IT		Digital Strategy and Policy development for Cyber Security, Citizen Engagment, Data Classification and Open Data	55,000	15,000	70,000	-	70,000	-	-
IT		IT Project Manager	2,000	115,535	117,535	-	117,535	1.00	-
IT		Redundant Internet Connections	56,000	26,000	82,000	-	82,000	-	-
IT		Office 365	60,000	168,000	228,000	-	228,000	-	-
IT		Quarterly PCI Scans	-	30,000	30,000	-	30,000	-	-
TOTAL IT			173,000	354,535	527,535	-	527,535	1.00	-
Fiscal		Fiscal Admin - Finance Support Asst (temp alternate)*	52,000	-	52,000	-	52,000	-	-
Fiscal		Purchasing - Online Bidding System	14,700	15,000	29,700	-	29,700	-	-
TOTAL FISCAL			66,700	15,000	81,700	-	81,700	-	-
General Govt - City Council		Supplies-Computer Hdw, Goodwill, Sponsorships & Travel	4,000	22,250	26,250	-	26,250	-	-
General Govt - Public Comm		Citizen Satisfaction Survey	11,000	-	11,000	-	11,000	-	-
General Govt - Comm Svcs		Northgate District Study & Implementation Plan	150,000	-	150,000	-	150,000	-	-
General Govt - Legal		Legal Assistant I Position	10,000	57,986	67,986	-	67,986	1.00	-
General Govt - Legal		Summer Law Clerk Position	7,757	-	7,757	-	7,757	-	-
General Govt - HR		Project Support / Work Study / Internship	37,510	-	37,510	-	37,510	-	-
General Govt - HR		Property Claims Assistant (PTNB to FTE)	3,600	2,100	5,700	-	5,700	-	-
General Govt - HR		Learning & Development Funding	-	10,000	10,000	-	10,000	-	-
TOTAL GG			223,867	92,336	316,203	-	316,203	1.00	-
To Spring Creek Local Govt Corp		Funding recurring operating expenses	115,600	-	115,600	-	115,600	-	-
From Hotel Tax - PARD (50%)		Synthetic Field Paint Removal System	(22,500)	-	(22,500)	-	(22,500)	-	-
From Hotel Tax - PARD (20%)		Severe Weather Detection System	(18,800)	-	(18,800)	-	(18,800)	-	-
From Hotel Tax - PARD (50%)		Park Ops - 1 Groundworker	-	(23,217)	(23,217)	-	(23,217)	-	-
TOTAL TRANSFERS			74,300	(23,217)	51,083	-	51,083	-	-
TOTAL GENERAL FUND			2,432,429	1,883,597	4,316,026	-	4,316,026	4.00	3.00
WATER FUND									
Water		Field Operations Maintenance Supervisor	42,030	96,917	138,947	-	138,947	1.00	1.00
TOTAL WATER FUND			42,030	96,917	138,947	-	138,947	1.00	1.00
WASTEWATER FUND									
Wastewater		Plant Operations Maintenance Supervisor	3,000	93,717	96,717	-	96,717	1.00	-
Wastewater		Lead Power & Control Supervisor (Crew Leader)	34,500	100,717	135,217	-	135,217	1.00	1.00
TOTAL WASTEWATER FUND			37,500	194,434	231,934	-	231,934	2.00	1.00

FY19 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund	Dept	Description	One-Time	Recurring	Total	Revenue/	Net Total	Increase	
			Cost	Cost		Savings		FTE	Vehicle
ELECTRIC FUND									
	Electric	Electric T&D Supervisor	4,590	117,594	122,184	-	122,184	1.00	-
	Electric	Project Planning Coordinator	4,590	116,473	121,063	-	121,063	1.00	-
	Electric	GIS Analyst	5,575	101,245	106,820	-	106,820	1.00	-
	Electric	Backyard Bucket	165,000	4,000	169,000	-	169,000	-	1.00
	Electric	Substation Service Truck	57,000	4,000	61,000	-	61,000	-	1.00
	Electric	Increase Money for Energy Programs	-	43,000	43,000	-	43,000	-	-
	Electric	Substation Service Truck Upgrade	15,000	-	15,000	-	15,000	-	-
TOTAL ELECTRIC FUND			251,755	386,312	638,067	-	638,067	3.00	2.00
SOLID WASTE FUND									
	Solid Waste Fund	Route Manager Position and Automated Side Loader	363,500	94,133	457,633	-	457,633	1.00	1.00
	Solid Waste Fund	Residential Solid Waste & Recycling Guide and Calendar	-	25,000	25,000	-	25,000	-	-
TOTAL SOLID WASTE FUND			363,500	119,133	482,633	-	482,633	1.00	1.00
NORTHGATE PARKING FUND									
	Northgate Parking	Northgate District Study & Implementation Plan	150,000	-	150,000	-	150,000	-	-
TOTAL NORTHGATE PARKING FUND			150,000	-	150,000	-	150,000	-	-
TOTAL PROPRIETARY FUNDS			844,785	796,796	1,641,581	-	1,641,581	7.00	5.00
HOTEL TAX FUND									
	Hotel Tax - PARD (80%)	Severe Weather Detection System	18,800	-	18,800	-	18,800	-	-
	Hotel Tax - PARD (50%)	Synthetic Field Paint Removal System	22,500	-	22,500	-	22,500	-	-
	Hotel Tax - PARD (50%)	Park Ops - 1 Groundsworker	-	23,217	23,217	-	23,217	-	-
TOTAL HOTEL TAX FUND			41,300	23,217	64,517	-	64,517	-	-
TEXAS AVENUE CEMETERY FUND									
	Tx Avenue Cemetery Fund	Cemetery Restroom (Texas Avenue Cemetery)	150,000	-	150,000	-	150,000	-	-
TOTAL TEXAS AVENUE CEMETERY FUND			150,000	-	150,000	-	150,000	-	-
DRAINAGE FUND									
	Drainage Fund	Drainage Fund Rate Study Analysis	50,000	-	50,000	-	50,000	-	-
TOTAL DRAINAGE FUND			50,000	-	50,000	-	50,000	-	-
TOTAL SPECIAL REVENUE FUNDS			241,300	23,217	264,517	-	264,517	-	-
PROPERTY & CASUALTY FUND									
	Property & Casualty	Property Claims Assistant (PTNB to FTE)	-	54,977	54,977	(16,149)	38,828	0.50	-
	Property & Casualty	Co-Medical Director Insurance	-	4,300	4,300	-	4,300	-	-
TOTAL PROPERTY & CASUALTY FUND			-	59,277	59,277	(16,149)	43,128	0.50	-
UTILITY CUSTOMER SERVICE FUND									
	Fiscal - Billing Services	Assistance for UB System (temp personnel)	106,080	-	106,080	-	106,080	-	-
TOTAL UTILITY CUSTOMER SERVICE FUND			106,080	-	106,080	-	106,080	-	-
FLEET MAINTENANCE FUND									
	Fleet Maintenance	Retain Fleet Service PTNB warehouse asst	-	15,576	15,576	-	15,576	0.50	-
	Fleet Maintenance	Fleet Service Mechanic	2,950	69,531	72,481	-	72,481	1.00	-
TOTAL FLEET MAINTENANCE FUND			2,950	85,107	88,057	-	88,057	1.50	-
TOTAL INTERNAL SERVICE FUNDS			109,030	144,384	253,414	(16,149)	237,265	2.00	-
TOTAL ALL FUNDS			3,627,544	2,847,994	6,475,538	(16,149)	6,459,389	13.00	8.00

FY19 SERVICE LEVEL ADJUSTMENTS (SLAs) NOT RECOMMENDED LISTING

Fund	Dept	Description	One-Time	Recurring	Total	Revenue	Net Total	Increase	
			Cost	Cost				FTE	Vehicle
GENERAL FUND									
Police		Budget Adjustment - Overtime	-	20,155	20,155	-	20,155	-	-
Police		Body Cameras for Police Assts., ACO's	12,231	10,248	22,479	-	22,479	-	-
TOTAL POLICE			12,231	30,403	42,634	-	42,634	-	-
Fire		Four (4) firefighters for Station 3	230,168	326,632	556,800	-	556,800	4.00	-
Fire		Online Paramedic School	73,290	-	73,290	-	73,290	-	-
Fire		Prevention OT/educ/firearm prof/camera data/stor fac maint	-	71,078	71,078	-	71,078	-	-
Fire		Seek and Maintain Fire and EMS Accreditations	-	1,750	1,750	-	1,750	-	-
Fire		PulsePoint and PulsePoint AED	10,000	8,000	18,000	-	18,000	-	-
Fire		Firefighter Wellness Fitness Initiative	19,797	-	19,797	-	19,797	-	-
Fire		Opticom Signal Pre-Emption Completion	115,000	-	115,000	-	115,000	-	-
Fire		Acquisition of 2 handheld citation writers for Fire Prevention	6,474	2,020	8,494	-	8,494	-	-
Fire		Fire Suppression - Retention of Vehicle	15,000	-	15,000	-	15,000	-	1.00
Fire		Establish line item for OT hours in Training	-	73,290	73,290	-	73,290	-	-
Fire		Prevention Coordinator	5,415	61,735	67,150	-	67,150	1.00	-
Fire		Maintain Training Division Budget	-	60,000	60,000	-	60,000	-	-
TOTAL FIRE			475,144	604,505	1,079,649	-	1,079,649	5.00	1.00
Public Works		Additional Traffic Engineer per ITS Master Plan	49,165	109,860	159,025	-	159,025	1.00	1.00
TOTAL PUBLIC WORKS			49,165	109,860	159,025	-	159,025	1.00	1.00
P&DS		Permanent (part-time) Bike, Ped, & Greenways Prog Asst	-	19,503	19,503	-	19,503	0.50	-
TOTAL P&DS			-	19,503	19,503	-	19,503	0.50	-
PARD		Park Ops - 2 Groundworkers	-	92,865	92,865	-	92,865	2.00	-
TOTAL PARD			-	92,865	92,865	-	92,865	2.00	-
IT		Data, Analytics and Innovation Officer	2,000	115,500	117,500	-	117,500	1.00	-
TOTAL IT			2,000	115,500	117,500	-	117,500	1.00	-
General Govt - Econ Dev		Economic Development Coordinator	4,500	98,920	103,420	(39,970)	63,450	1.00	-
General Govt - City Manager		Franchise Fee Audit	20,000	-	20,000	-	20,000	-	-
General Govt - Comm Svcs		Code Enforcement Officer	46,000	52,918	98,918	-	98,918	1.00	-
General Govt - HR		Learning & Development Funding	-	7,800	7,800	-	7,800	-	-
TOTAL GG			70,500	159,638	230,138	(39,970)	190,168	2.00	-
TOTAL GENERAL FUND			609,040	1,132,274	1,741,314	(39,970)	1,701,344	11.50	2.00
WATER FUND									
Water Fund		Cost of Water Service and Rate Study	50,000	-	50,000	-	50,000	-	-
TOTAL WATER FUND			50,000	-	50,000	-	50,000	-	-
WASTEWATER FUND									
Wastewater Fund		Cost of Service & Rate Study	50,000	-	50,000	-	50,000	-	-
TOTAL WASTEWATER FUND			50,000	-	50,000	-	50,000	-	-
TOTAL ALL FUNDS			709,040	1,132,274	1,841,314	(39,970)	1,801,344	11.50	2.00



CITY OF COLLEGE STATION
Home of Texas A&M University®

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Police Department					
Administration Division					
Police Chief	1.00	1.00	1.00	-	1.00
Assistant Chief	3.00	3.00	3.00	-	3.00
Lieutenant	2.00	2.00	2.00	-	2.00
Sergeant	-	1.00	1.00	-	1.00
Police Officer	-	4.00	4.00	-	4.00
Accreditation Manager	1.00	1.00	1.00	-	1.00
Tech. Services Manager	1.00	1.00	1.00	-	1.00
Public Safety GIS Analyst	1.00	1.00	1.00	-	1.00
Business Services Specialist	-	1.00	1.00	-	1.00
Police Assistant	-	1.00	1.00	-	1.00
Staff Assistant II	3.00	1.00	1.00	-	1.00
Total	12.00	17.00	17.00	-	17.00
Uniform Patrol Division					
Lieutenant	3.00	3.00	3.00	-	3.00
Sergeant	12.00	12.00	12.00	-	12.00
Police Officer	87.00	89.00	89.00	-	89.00
Criminal Intelligence Analyst	1.00	-	-	-	-
Police Assistant	3.00	3.00	3.00	-	3.00
* School Crossing Guard-Temp/Seasonal	-	2.50	2.50	-	2.50
Total	106.00	109.50	109.50	-	109.50
Criminal Investigation Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Sergeant	3.00	3.00	3.00	-	3.00
Police Officer	15.00	19.00	19.00	-	19.00
Civilian Forensic Specialist	1.00	-	-	-	-
Criminal Intelligence Analyst	-	1.00	1.00	-	1.00
Forensic Technician	1.00	1.00	1.00	-	1.00
Victim Advocate	1.00	1.00	1.00	-	1.00
Police Assistant	2.00	2.00	2.00	-	2.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	25.00	29.00	29.00	-	29.00
Recruiting and Training Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Sergeant	2.00	2.00	2.00	-	2.00
Police Officer	3.00	3.00	3.00	-	3.00
Civilian Training Coordinator	1.00	1.00	1.00	-	1.00
Police Assistant	-	2.00	2.00	-	2.00
Total	7.00	9.00	9.00	-	9.00

* Temp/Seasonal/PT Non-Benefitted Position

C-1 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Support Services Division					
Support Services Manager	1.00	1.00	1.00	-	1.00
Animal Control Supervisor	1.00	1.00	1.00	-	1.00
Animal Control Officer	3.00	3.00	3.00	-	3.00
Assistant Buyer / Quartermaster	1.00	1.00	1.00	-	1.00
Total	6.00	6.00	6.00	-	6.00
Communications					
Communication Manager	1.00	1.00	1.00	-	1.00
Communication Supervisor	3.00	3.00	3.00	-	3.00
Sr. Public Safety Telecommunicator	1.00	3.00	3.00	-	3.00
Public Safety Telecommunicator	20.00	20.00	20.00	-	20.00
Detention Officer	-	-	-	-	-
Holding Facility Supervisor	-	-	-	-	-
Dispatch Assistant	1.00	1.00	1.00	-	1.00
Total	26.00	28.00	28.00	-	28.00
Jail					
Detention Officer	10.00	10.00	10.00	-	10.00
Holding Facility Supervisor	1.00	1.00	1.00	-	1.00
Total	11.00	11.00	11.00	-	11.00
Special Operations Division					
Lieutenant	1.00	1.00	1.00	-	1.00
Sergeant	1.00	-	-	-	-
Police Officer	6.00	-	-	-	-
* School Crossing Guard-Temp/Seasonal	2.50	-	-	-	-
Total	10.50	1.00	1.00	-	1.00
Information Services Division					
Information Services Manager	1.00	1.00	1.00	-	1.00
Records Supervisor	1.00	1.00	1.00	-	1.00
Evidence Technician	3.00	3.00	3.00	-	3.00
Police Assistant	1.00	1.00	1.00	-	1.00
Sr. Records Technician	2.00	2.00	2.00	-	2.00
Records Technician	2.00	2.00	2.00	-	2.00
Total	10.00	10.00	10.00	-	10.00
Police Position Totals					
Full Time Total	211.00	218.00	218.00	-	218.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	2.50	2.50	2.50	-	2.50
Police Department Totals	213.50	220.50	220.50	-	220.50

* Temp/Seasonal/PT Non-Benefitted Position

C-2 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Fire Department					
Fire Administration Division					
Fire Chief	1.00	1.00	1.00	-	1.00
Accreditation Manager	-	1.00	1.00	-	1.00
Assistant Buyer / Quartermaster	1.00	1.00	1.00	-	1.00
Business Services Specialist	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
Total	4.00	5.00	5.00	-	5.00
Emergency Management Division					
Emergency Management Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	-	2.00
Fire Suppression Division					
Asst. Fire Chief	1.00	1.00	1.00	-	1.00
Division Chief	1.00	1.00	1.00	-	1.00
Battalion Chief	3.00	3.00	3.00	-	3.00
Captain	6.00	6.00	9.00	-	9.00
Lieutenant	14.00	14.00	18.00	-	18.00
Apparatus Operator	24.00	24.00	30.00	-	30.00
Firefighter 1st Class	27.00	27.00	48.00	-	48.00
Firefighter	23.00	23.00	33.00	-	33.00
Total	99.00	99.00	143.00	-	143.00
Fire Prevention Division					
Asst. Fire Chief	-	-	-	-	-
Fire Marshal	1.00	1.00	1.00	-	1.00
Deputy Fire Marshal	4.00	4.00	4.00	-	4.00
Fire Inspector	-	1.00	1.00	-	1.00
Community Risk Reduction Specialist	1.00	1.00	1.00	-	1.00
Total	6.00	7.00	7.00	-	7.00
EMS Division					
Fire/EMS Training Coordinator	-	-	-	-	-
Fire Captain	2.00	2.00	-	-	-
EMS Captain	-	1.00	-	-	-
Lieutenant - Fire	4.00	4.00	-	-	-
Apparatus Operator	6.00	6.00	-	-	-
Firefighter 1st Class	21.00	21.00	-	-	-
Firefighter	10.00	10.00	-	-	-
Total	43.00	44.00	-	-	-
Fire Training Division					
Battalion Chief	2.00	2.00	2.00	-	2.00
Division Chief	1.00	1.00	1.00	-	1.00
Total	3.00	3.00	3.00	-	3.00
Fire Position Totals					
Full Time Total	157.00	160.00	160.00	-	160.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
Fire Department Totals	157.00	160.00	160.00	-	160.00

* Temp/Seasonal/PT Non-Benefitted Position

C-3 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Public Works Department					
Public Works Administration Division					
Director of Public Works	1.00	1.00	1.00	-	1.00
Assistant Public Works Director	1.00	1.00	1.00	-	1.00
Public Works Business Services Manager	1.00	1.00	1.00	-	1.00
Asset & Infrastructure Management Coordinator	1.00	1.00	1.00	-	1.00
GIS Analyst	-	-	-	1.00	1.00
Staff Assistant	1.00	1.00	1.00		1.00
Total	5.00	5.00	5.00	1.00	6.00
Traffic Engineering Division					
Senior Engineer II	1.00	1.00	1.00	-	1.00
Engineer I	2.00	2.00	2.00	-	2.00
Total	3.00	3.00	3.00	-	3.00
Facilities Maintenance Division					
Division Manager - Facility Maintenance	1.00	1.00	1.00	-	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	-	1.00
Facility Maint. Technician	6.00	6.00	6.00	-	6.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	9.00	9.00	9.00	-	9.00
Capital Projects Division					
Assistant Director of PW/Capital Projects	1.00	1.00	1.00	-	1.00
Graduate Engineer II	4.00	4.00	4.00	-	4.00
Engineer I	1.00	1.00	1.00	-	1.00
Engineer II	1.00	1.00	1.00	-	1.00
Land Agent	1.00	1.00	1.00	-	1.00
Assistant Land Agent	1.00	1.00	1.00	-	1.00
Total	9.00	9.00	9.00	-	9.00
Streets Maintenance Division					
Division Manager - PW Operations(st/dr/ir)	1.00	1.00	1.00	-	1.00
Crew Leader	2.00	2.00	2.00	-	2.00
Equipment Operator	13.00	14.00	14.00	-	14.00
Light Equipment Operator	3.00	3.00	3.00	-	3.00
Total	19.00	20.00	20.00	-	20.00
Traffic Signs/ Markings Division					
Signs & Markings Supervisor	1.00	1.00	1.00	-	1.00
Signs Technician	3.00	3.00	3.00	-	3.00
Total	4.00	4.00	4.00	-	4.00
Irrigation Maintenance Division					
Landscape Supervisor	1.00	1.00	1.00	-	1.00
Irrigation Specialist	2.00	2.00	2.00	-	2.00
Total	3.00	3.00	3.00	-	3.00

* Temp/Seasonal/PT Non-Benefitted Position

C-4 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Traffic Signal Systems Division					
Division Manager - Traffic Sysytems	1.00	1.00	1.00	-	1.00
Intelligent Traffic Systems Supervisor	1.00	1.00	1.00	-	1.00
Traffic Signal Technician	3.00	4.00	4.00	-	4.00
Total	5.00	6.00	6.00	-	6.00
Public Works Position Totals					
Full Time Total	57.00	59.00	59.00	1.00	60.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
Public Works Department Totals	57.00	59.00	59.00	1.00	60.00
Parks & Recreation Department					
Parks & Recreation Administration Division					
Director of Parks & Recreation	1.00	1.00	1.00	-	1.00
Administrative Support Specialist	1.00	1.00	1.00	-	1.00
Business Services Manager	-	1.00	1.00	-	1.00
Special Events and Marketing Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant II	2.00	2.00	2.00	-	2.00
Staff Assistant	2.00	1.00	1.00	-	1.00
* Secretary-Temp/Seasonal	-	-	-	-	-
Total	7.00	7.00	7.00	-	7.00
Hotel Tax Fund (HOT) Programs - Athletics					
Tourism Manager (Parks & Recreation Manager)	0.70	1.00	1.00	-	1.00
Lead Athletic Supervisor	0.20	-	-	-	-
Athletic Activities Assistant	0.20	-	-	-	-
* Special Events Workers	0.25	0.25	0.25	-	0.25
Total	1.35	1.25	1.25	-	1.25
Recreation - Administration					
Recreation Manager	1.00	1.00	1.00	-	1.00
Assistant Recreation Supervisor - School Age Care	0.20	0.20	0.20	-	0.20
* Custodian	0.25	0.25	0.25	-	0.25
Total	1.45	1.45	1.45	-	1.45
Recreation - Tourism-Special Events					
Recreation Supervisor	1.00	0.75	0.75	-	0.75
Events Specialist	1.00	-	-	-	-
* Recreation Assistant/ Special Events	-	-	-	-	-
* Special Events Workers	0.75	0.75	0.75	-	0.75
Total	2.75	1.50	1.50	-	1.50
Hotel Tax Fund (HOT) Programs - Special Events					
Recreation Supervisor	-	1.00	1.00	-	1.00
Event Specialist	-	1.00	1.00	-	1.00
Total	-	2.00	2.00	-	2.00

* Temp/Seasonal/PT Non-Benefitted Position

C-5 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Parks Operations - Administration					
Assistant Director of Parks & Recreation	1.00	1.00	1.00	-	1.00
Parks Manager	1.00	1.00	1.00	-	1.00
Project and Asset Manager	1.00	1.00	1.00	-	1.00
GIS Analyst	-	1.00	1.00	-	1.00
Total	3.00	4.00	4.00	-	4.00
Parks Operations - East District					
Parks Operations Supervisor	1.00	2.00	2.00	-	2.00
Parks Crew Leader	3.00	3.00	3.00	-	3.00
Light Equipment Operator	5.00	5.00	5.00	-	5.00
Irrigation Specialist	3.00	3.00	3.00	-	3.00
Grounds Worker	8.00	8.00	8.00	1.00	9.00
* Grounds Worker-Temp/Seasonal	0.50	0.50	0.50		0.50
Total	20.50	21.50	21.50	1.00	22.50
Parks Operations - South District					
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00
Forestry Crew Leader	1.00	1.00	1.00	-	1.00
Parks Crew Leader	1.00	1.00	1.00	-	1.00
Forestry/Horticulture Worker	3.00	3.00	3.00	-	3.00
Grounds Worker	5.00	5.00	5.00	-	5.00
Total	11.00	11.00	11.00	-	11.00
Parks Operations - West District					
Parks Operations Supervisor	1.00	1.00	1.00	-	1.00
Parks Crew Leader	2.00	2.00	2.00	-	2.00
Light Equipment Operator	2.00	2.00	2.00	-	2.00
Grounds Worker	5.00	4.00	4.00	-	4.00
Total	10.00	9.00	9.00	-	9.00
Parks Operations Division Total					
Cemetery					
Cemetery Sexton	1.00	1.00	1.00	-	1.00
Horticulture Crew Leader	1.00	1.00	1.00	-	1.00
Forestry/Horticulture Worker	2.00	2.00	2.00	-	2.00
Grounds Worker		1.00	1.00	-	1.00
Total	4.00	5.00	5.00	-	5.00

* Temp/Seasonal/PT Non-Benefitted Position

C-6 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Recreation Programs					
Tourism Manager (Parks & Recreation Manager)	0.30	-	-	-	-
Recreation Sports Admin - Recreation Supervisor	0.80	1.00	1.00	-	1.00
Recreation Sports Admin - Athletic Activities Assistant	0.80	1.00	1.00	-	1.00
SW Center - Asst. Recreation Supervisor	0.25	-	-	-	-
SW Center - Senior Services Coordinator	1.00	1.00	1.00	-	1.00
Aquatics - Pools Supervisor	1.00	1.00	1.00	-	1.00
Instruction (Xtra Education) - Recreation Supervisor	0.50	-	-	-	-
SW Center (Teen) - Recreation Supervisor	0.25	-	-	-	-
SW Center (Teen) - Assistant Supervisor	0.40	-	-	-	-
Lick Creek - Assistant Supervisor	-	0.40	0.40	-	0.40
Lincoln Center - Recreation Supervisor	1.00	1.00	1.00	-	1.00
Lincoln Center - Assistant Recreation Supervisor	1.00	1.00	1.00	-	1.00
Lincoln Center - Assistant Recreation Supervisor	0.40	-	-	-	-
Staff Assistant	0.75	1.00	1.00	-	1.00
Lick Creek - Recreation Supervisor	-	0.35	0.35	-	0.35
SW Center (Comm) - Recreation Supervisor	-	0.30	0.30	-	0.30
* Temp/Seasonal & Part-Time Non-Benefitted	37.25	38.00	38.00	-	38.00
Total	45.70	46.05	46.05	-	46.05
Parks & Recreation Position Totals					
Full Time Total	67.75	70.00	70.00	1.00	71.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	39.00	39.75	39.75	-	39.75
Parks & Recreation Department Totals	106.75	109.75	109.75	1.00	110.75
Planning & Development Services Department					
Administration Division					
Director of Planning & Development Services	1.00	1.00	1.00	-	1.00
Asst. Dir. Planning & Development Services	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	-	2.00
Engineering Division					
City Engineer	1.00	1.00	1.00	-	1.00
Assistant City Engineer	2.00	2.00	2.00	-	2.00
Graduate Engineer II	3.00	4.00	4.00	-	4.00
Construction Inspector	5.00	5.00	5.00	-	5.00
Programs Specialist	1.00	1.00	1.00	-	1.00
Total	12.00	13.00	13.00	-	13.00
Building Inspection Division					
Building Official	1.00	1.00	1.00	-	1.00
Plans Examiner	3.00	3.00	3.00	-	3.00
Combination Building Inspector	5.00	5.00	5.00	-	5.00
Total	9.00	9.00	9.00	-	9.00
Development Coordination Division					
Development Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant II	3.00	3.00	3.00	-	3.00
Administrative Support Specialist	1.00	1.00	1.00	-	1.00
Address Tech/Permit Technician II	2.00	2.00	2.00	-	2.00
Permit Tech I	2.00	2.00	2.00	-	2.00
Total	9.00	9.00	9.00	-	9.00

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Planning Division					
Planning Administrator	1.00	1.00	1.00	-	1.00
Principal Planner	-	-	-	-	-
Sr. Planner	5.00	6.00	6.00	-	6.00
Staff Planner	2.00	1.00	1.00	-	1.00
Planning Technician	-	1.00	1.00	-	1.00
Total	8.00	9.00	9.00	-	9.00
Community and Neighborhood Services					
Transportation Planning Coordinator	1.00	1.00	1.00	-	1.00
Greenways Program Manager	1.00	1.00	1.00	-	1.00
GIS Technician	1.00	1.00	1.00	-	1.00
* GIS Technician	0.50	0.50	0.50	-	0.50
Total	3.50	3.50	3.50	-	3.50
Planning & Development Services Position Totals					
Full Time Total	43.00	45.00	45.00	-	45.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	0.50	-	0.50
Planning & Development Services Dept. Totals	43.50	45.50	45.50	-	45.50
Information Technology					
IT Administration Division					
Chief Information Officer	1.00	1.00	1.00	-	1.00
Asst. Director of Information Technology	1.00	1.00	1.00	-	1.00
Information Security Officer	-	-	1.00	-	1.00
IT Project Manager	-	-	-	1.00	1.00
Administrative Support Specialist	1.00	1.00	1.00	-	1.00
Total	3.00	3.00	4.00	1.00	5.00
E-Government Division					
E-Government Coordinator	1.00	1.00	-	-	-
Total	1.00	1.00	-	-	-
Geographic Information Services Division					
GIS Coordinator	1.00	1.00	1.00	-	1.00
GIS Analyst	1.00	1.00	1.00	-	1.00
* GIS Intern	0.25	0.25	0.25	-	0.25
Total	2.25	2.25	2.25	-	2.25
Mail Division					
Postal Services Assistant	0.75	0.75	0.75	-	0.75
Mail Clerk	0.50	0.50	0.50	-	0.50
Total	1.25	1.25	1.25	-	1.25
Technology Services					
Technology Services Coordinator	1.00	1.00	1.00	-	1.00
Lead Technology Services Specialist	1.00	1.00	1.00	-	1.00
Technology Services Specialist	5.00	5.00	4.00	-	4.00
Technology Services Representative	2.00	2.00	2.00	-	2.00
Total	9.00	9.00	8.00	-	8.00
Business Services					

* Temp/Seasonal/PT Non-Benefitted Position

C-8 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Business Systems Manager	1.00	1.00	1.00	-	1.00
Database Administrator	1.00	1.00	1.00	-	1.00
Systems Analyst	5.00	5.00	5.00	-	5.00
Total	7.00	7.00	7.00	-	7.00
Network Services					
Network Systems Analyst	2.00	2.00	2.00	-	2.00
Network Systems Administrator	1.00	1.00	1.00	-	1.00
Total	3.00	3.00	3.00	-	3.00
Communication Services Division					
Communication Services Coordinator.	1.00	1.00	1.00	-	1.00
Sr. Communications Technician	1.00	1.00	1.00	-	1.00
Communications Technician	3.00	3.00	3.00	-	3.00
Total	5.00	5.00	5.00	-	5.00
Information Technology Position Totals					
Full Time Total	31.25	31.25	30.25	1.00	31.25
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.25	0.25	0.25	-	0.25
Information Technology Department Totals	31.50	31.50	30.50	1.00	31.50
Fiscal Services Department					
Fiscal Administration Division					
Finance Director	1.00	1.00	1.00	-	1.00
Financial Systems Manager	1.00	1.00	1.00	-	1.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	3.00	3.00	3.00	-	3.00
Accounting / Treasury Operations Division					
Accounting Manager/Controller	1.00	1.00	1.00	-	1.00
Treasury Manager	1.00	1.00	1.00	-	1.00
Finance Support Specialist	-	1.00	1.00	-	1.00
Financial Reporting Supervisor	1.00	1.00	1.00	-	1.00
Staff Accountant	2.00	3.00	3.00	-	3.00
Accounting Ops Supervisor	1.00	1.00	1.00	-	1.00
Accounting Assistant	1.00	1.00	1.00	-	1.00
Accounts Payable Clerk	2.00	2.00	2.00	-	2.00
Accounts Receivable Clerk	1.00	1.00	1.00	-	1.00
Payroll Administrator	1.00	1.00	1.00	-	1.00
Payroll Clerk	1.00	1.00	1.00	-	1.00
Total	12.00	14.00	14.00	-	14.00
Purchasing Division					
Asst. Fiscal Services Director		-			-
Purchasing Manager	1.00	1.00	1.00	-	1.00
Buyer	2.00	2.00	2.00	-	2.00
Contract Administrator	1.00	1.00	1.00	-	1.00
Assistant Buyer	1.00	1.00	1.00	-	1.00
Total	5.00	5.00	5.00	-	5.00
Budget					
Budget Manager	1.00	1.00	1.00	-	1.00

* Temp/Seasonal/PT Non-Benefitted Position

C-9 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Budget Analyst	4.00	4.00	4.00	-	4.00
Staff Accountant	1.00	-	-	-	-
Total	6.00	5.00	5.00	-	5.00
Municipal Court Division					
Municipal Court Administrator	1.00	1.00	1.00	-	1.00
Court Operations Supervisor	1.00	1.00	1.00	-	1.00
Collections Services Coordinator	1.00	1.00	1.00	-	1.00
Customer Services Coordinator	1.00	1.00	1.00	-	1.00
Asst. Collections Coordinator	1.00	1.00	1.00	-	1.00
Docket Coordinator	1.00	1.00	1.00	-	1.00
Payment Compliance Representative	2.00	2.00	2.00	-	2.00
Deputy Court Clerk	6.00	6.00	6.00	-	6.00
City Marshal	1.00	1.00	1.00	-	1.00
Deputy City Marshal	2.50	2.50	2.50	-	2.50
Total	17.50	17.50	17.50	-	17.50
Municipal Court Judges Division					
Municipal Court Judge	1.00	1.00	1.00	-	1.00
* Municipal Court Judge(PTNB)	0.50	0.50	0.50	-	0.50
Total	1.50	1.50	1.50	-	1.50
Fiscal Services Position Totals					
Full Time Total	44.50	45.50	45.50	-	45.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	0.50	-	0.50
Fiscal Services Department Totals	45.00	46.00	46.00	-	46.00
General Government					
City Secretary Division					
City Secretary	1.00	1.00	1.00	-	1.00
Deputy City Secretary	1.00	1.00	1.00	-	1.00
Deputy Local Registrar	1.00	1.00	1.00	-	1.00
Records Management Administrator	1.00	1.00	1.00	-	1.00
Staff Assistant	1.00	1.00	1.00	-	1.00
* Historical Records Coordinator	0.50	0.50	0.50	-	0.50
Total	5.50	5.50	5.50	-	5.50
Internal Audit Division					
Internal Auditor	1.00	1.00	1.00	-	1.00
Assistant City Internal Auditor	1.00	1.00	1.00	-	1.00
Full Time Total	2.00	2.00	2.00	-	2.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
Internal Audit Total	2.00	2.00	2.00	-	2.00

* Temp/Seasonal/PT Non-Benefitted Position

C-10 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
City Manager Division					
City Manager	1.00	1.00	1.00	-	1.00
Deputy City Manager	1.00	1.00	1.00	-	1.00
Assistant City Manager	2.00	2.00	2.00	-	2.00
Special Projects Coordinator	1.00	1.00	1.00	-	1.00
Project Manager - Vertical Design & Construction	1.00	1.00	1.00	-	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	-	1.00
Total	7.00	7.00	7.00	-	7.00
Economic Development Division					
Economic Development Director	1.00	1.00	1.00	-	1.00
Economic Development Manager	1.00	1.00	1.00	-	1.00
* Temp/Seasonal	-	-	-	-	-
Full Time Total	2.00	2.00	2.00	-	2.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
Total	2.00	2.00	2.00	-	2.00
Legal Division					
City Attorney	1.00	1.00	1.00	-	1.00
Deputy City Attorney	1.00	1.00	1.00	-	1.00
Senior Assistant City Attorney I	2.00	2.00	2.00	-	2.00
Assistant City Attorney I	2.00	2.00	2.00	-	2.00
Real Estate Spec/Legal Assistant	1.00	1.00	1.00	-	1.00
Legal Assistant I	1.00	1.00	1.00	1.00	2.00
Legal Assistant II	1.00	1.00	1.00		1.00
Staff Assistant	1.00	1.00	1.00		1.00
Total	10.00	10.00	10.00	1.00	11.00
Public Communications					
Public Communications Director	1.00	1.00	1.00	-	1.00
Public Communications Manager	1.00	1.00	1.00	-	1.00
Broadcast Media Specialist	1.00	1.00	1.00	-	1.00
External Relations Manager	1.00	1.00	1.00	-	1.00
Multi-Media Coordinator	1.00	2.00	2.00	-	2.00
Marketing Manager	1.00	1.00	1.00	-	1.00
Neighborhood & Community Relations Coordinator	1.00	1.00	1.00	-	1.00
Total	7.00	8.00	8.00	-	8.00
Community Services Department					
Community Services Administration					
Community Services Director	1.00	1.00	1.00	-	1.00
Community Services Assistant Director	1.00	1.00	1.00	-	1.00
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	3.00	3.00	3.00	-	3.00
Code Enforcement Division					
Code Enforcement Supervisor	1.00	1.00	1.00	-	1.00
Code Enforcement Officer	3.00	3.50	3.50	-	3.50
Staff Assistant II	1.00	1.00	1.00	-	1.00
Total	5.00	5.50	5.50	-	5.50

Community Services Position Totals

* Temp/Seasonal/PT Non-Benefitted Position

C-11 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Full Time Total	8.00	8.50	8.50	-	8.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
Community Services Dept. Totals	8.00	8.50	8.50	-	8.50
Human Resources Division					
Human Resources Director	1.00	1.00	1.00	-	1.00
Human Resources Services Manager	1.00	1.00	1.00	-	1.00
Compensation & Benefits Manager	1.00	1.00	1.00	-	1.00
Compensation Analyst	1.00	1.00	1.00	-	1.00
Training & Development Coordinator	-	1.00	1.00	-	1.00
Human Resources Generalist II	1.00	1.00	1.00	-	1.00
Human Resources Generalist I	1.00	1.00	1.00	-	1.00
Staff Assistant II	2.00	2.00	2.00	-	2.00
Total	8.00	9.00	9.00	-	9.00
General Government Position Totals					
Full Time Total	49.50	52.00	52.00	1.00	53.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
General Government Department Totals	49.50	52.00	52.00	1.00	53.00
General Fund Position Totals					
Full Time Total	661.00	680.75	679.75	4.00	683.75
* Temp/Seasonal & Part-Time Non-Benefitted Total	42.75	43.50	43.50	-	43.50
GENERAL FUND TOTALS	703.75	724.25	723.25	4.00	727.25
Court Security Fee Fund					
Court Security Division					
Deputy City Marshal	0.50	0.50	0.50	-	0.50
Total	0.50	0.50	0.50	-	0.50
Court Security Fee Fund Position Totals					
Full Time Total	0.50	0.50	0.50	-	0.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
COURT SECURITY FEE FUND TOTALS	0.50	0.50	0.50	-	0.50
Juvenile Case Manager Fee Fund					
Juvenile Case Manager Division					
Juvenile Case Manager	1.00	1.00	1.00	-	1.00
Teen Court Coordinator	0.75	0.75	0.75	-	0.75
Total	1.75	1.75	1.75	-	1.75
Juvenile Case Manager Fee Fund Position Totals					
Full Time Total	1.75	1.75	1.75	-	1.75
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
JUVENILE CASE MANAGER FEE FUND TOTALS	1.75	1.75	1.75	-	1.75
Community Development Fund					

* Temp/Seasonal/PT Non-Benefitted Position

C-12 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Community Development Division					
CD Analyst - Housing	1.00	1.00	1.00	-	1.00
CD Analyst	2.00	2.00	2.00	-	2.00
Code Enforcement Officer	1.00	0.50	0.50	-	0.50
Total	4.00	3.50	3.50	-	3.50
Community Development Fund Position Totals					
Full Time Total	4.00	3.50	3.50	-	3.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
COMMUNITY DEVELOPMENT FUND TOTALS	4.00	3.50	3.50	-	3.50
Northgate Parking Fund					
Northgate Parking Division					
District Supervisor	1.00	1.00	1.00	-	1.00
District Coordinator Crew Leader	2.00	2.00	2.00	-	2.00
District Coordinator	3.00	4.00	4.00	-	4.00
* District Specialist	2.00	2.00	2.00	-	2.00
Total	8.00	9.00	9.00	-	9.00
Northgate Parking Fund Position Totals					
Full Time Total	6.00	7.00	7.00	-	7.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	2.00	2.00	2.00	-	2.00
NORTHGATE PARKING FUND TOTALS	8.00	9.00	9.00	-	9.00
Electric Fund					
Operations Administration Division					
Warehouse Operations Activity Center					
Warehouse Supervisor	1.00	1.00	1.00	-	1.00
Assistant Warehouse Supervisor	-	1.00	1.00	-	1.00
Warehouse Assistant	3.00	3.00	3.00	-	3.00
* Warehouse Clerk-Temp/Seasonal	0.50	0.50	0.50	-	0.50
Total	4.50	5.50	5.50	-	5.50
Administration Activity Center					
Director of Electric Utility	1.00	1.00	1.00	-	1.00
Assistant Director of Electric Utility	2.00	2.00	2.00	-	2.00
Utilities Admin. Mgr.	1.00	1.00	1.00	-	1.00
Electric System Data Analyst	2.00	2.00	2.00	-	2.00
Accounting Assistant	1.00	1.00	1.00	-	1.00
Staff Assistant II	2.00	2.00	2.00	-	2.00
Total	9.00	9.00	9.00	-	9.00
Operations Admin. Division Totals	13.50	14.50	14.50	-	14.50
Substations Divisions					
Elec. Sub/ Metering Superintendent	1.00	1.00	1.00	-	1.00
Substation Supervisor	1.00	1.00	1.00	-	1.00

* Temp/Seasonal/PT Non-Benefitted Position

C-13 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Metering Supervisor	1.00	1.00	1.00	-	1.00
Graduate Engineer I	1.00	1.00	1.00	-	1.00
Electrical Meters Technician	3.00	3.00	3.00	-	3.00
Electrical Substation Technician	4.00	5.00	5.00	-	5.00
Total	11.00	12.00	12.00	-	12.00
Utility Dispatch Operations					
Utility Operations and T&D Superintendent	1.00	1.00	1.00	-	1.00
Utility Dispatch Ops Supervisor	2.00	2.00	2.00	-	2.00
Utility Dispatch Operator	8.00	8.00	8.00	-	8.00
Total	11.00	11.00	11.00	-	11.00
Electric Compliance					
Electric Utilities Compliance Officer	1.00	1.00	1.00		1.00
Electric Compliance/Records Coordinator	1.00	1.00	1.00		1.00
Total	2.00	2.00	2.00	-	2.00
Engineering & Design					
Electrical Project Coordinator	3.00	3.00	3.00	-	3.00
Electric Proj Coord Supervisor	1.00	1.00	1.00	-	1.00
Electrical Inspector Lead	1.00	1.00	1.00	-	1.00
Line Locator	1.00	1.00	1.00	-	1.00
Graduate Engineer II	1.00	1.00	1.00	-	1.00
GIS Technician	1.00	1.00	1.00	1.00	2.00
* Electric Utility Asst	0.50	0.50	0.50	-	0.50
Total	8.50	8.50	8.50	1.00	9.50
Energy Management Service					
Energy Auditor	1.00	1.00	1.00	-	1.00
Energy Coordinator	1.00	1.00	1.00	-	1.00
Total	2.00	2.00	2.00	-	2.00
Electrical Transmission & Distribution Division					
Elect Trans/Dist Foreman	6.00	6.00	6.00	-	6.00
Elect Trans/Dist Supervisor	2.00	3.00	3.00	1.00	4.00
Electrical Trans/Dist Superintendent	1.00	-	-	-	-
Planning Project Coordinator	-	-	-	1.00	1.00
Troubleman/Line Technician	1.00	1.00	1.00	-	1.00
Line Technician	15.00	15.00	15.00	-	15.00
* Electric Utility Asst	0.50	0.50	0.50	-	0.50
Total	25.50	25.50	25.50	2.00	27.50
SCADA					
SCADA Systems Analyst - Lead	1.00	1.00	1.00	-	1.00
SCADA System Analyst	2.00	2.00	2.00	-	2.00
Total	3.00	3.00	3.00	-	3.00
AMI					
AMI Superintendent	-	-	1.00	-	1.00
AMI Supervisor		1.00	1.00	-	1.00
SCADA Analyst	-	1.00	1.00	-	1.00

* Temp/Seasonal/PT Non-Benefitted Position

C-14 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Total	-	2.00	3.00	-	3.00
Electric Fund Position Totals					
Full Time Total	75.00	79.00	80.00	3.00	83.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	1.50	1.50	1.50	-	1.50
ELECTRIC FUND TOTALS	76.50	80.50	81.50	3.00	84.50
Water Fund					
Water Production Activity Center					
Water Production Supervisor	1.00	1.00	1.00	-	1.00
Lead Water Production Operator	1.00	1.00	1.00	-	1.00
Water Production Operator	3.00	3.00	3.00	-	3.00
Total	5.00	5.00	5.00	-	5.00
Water Distribution Activity Center					
Director of Water/Wastewater Utility	1.00	1.00	1.00	-	1.00
Field Operations Manager	1.00	1.00	1.00	-	1.00
Field Operations Supervisor	-	-	-	1.00	1.00
Regulatory Compliance Coordinator	1.00	1.00	1.00	-	1.00
Water Services Program Coordinator	1.00	1.00	1.00	-	1.00
Engineering Operation Manager	-	1.00	1.00	-	1.00
Senior Engineer I	1.00	-	-	-	-
Engineer I	-	1.00	1.00	-	1.00
Maintenance Supervisor	2.00	2.00	2.00	-	2.00
GIS Analyst	1.00	1.00	1.00	-	1.00
Crew Leader	7.00	9.00	9.00	-	9.00
Power & Control Specialist		1.00	1.00	-	1.00
Environmental Supervisor		1.00	1.00	-	1.00
Environmental Technician	3.00	3.00	3.00	-	3.00
W/WW Systems Operator	11.00	12.00	12.00	-	12.00
Staff Assistant II		1.00	1.00	-	1.00
* GIS Technician	0.50	-	-	-	-
Total	29.50	36.00	36.00	1.00	37.00
Water Fund Position Totals					
Full Time Total	34.00	41.00	41.00	1.00	42.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	-	-	-	-
WATER FUND TOTALS	34.50	41.00	41.00	1.00	42.00

* Temp/Seasonal/PT Non-Benefitted Position

C-15 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Wastewater Fund					
Wastewater Collection Activity Center					
Asst Director of Water/Wastewater Utility	1.00	-	-	-	-
Environmental Manager	1.00	-	-	-	-
Environmental Supervisor	1.00	-	-	-	-
Environmental Technician	1.00	1.00	1.00	-	1.00
Asset Management Coordinator	1.00	-	-	-	-
Staff Assistant II	1.00	-	-	-	-
Graduate Engineer I		1.00	1.00	-	1.00
Maintenance Supervisor	1.00	1.00	1.00	-	1.00
Crew Leader	5.00	3.00	3.00	-	3.00
W/WW Systems Operator	12.00	11.00	11.00	-	11.00
Total	24.00	17.00	17.00	-	17.00
Wastewater Treatment Activity Center					
Asst Director of Water/Wastewater Utility	-	1.00	1.00	-	1.00
Environmental Manager	-	1.00	1.00	-	1.00
Asset Management Coordinator	-	1.00	1.00	-	1.00
Plant Operations Manager	1.00	1.00	1.00	-	1.00
Plant Operations Maintenance Supervisor	-	-	-	1.00	1.00
WWTP Supervisor	1.00	1.00	1.00	-	1.00
SCADA Systems Analyst	1.00	1.00	1.00	-	1.00
Lead WWTP Operator	3.00	3.00	3.00	-	3.00
W/W Plant Operator	13.00	13.00	13.00	-	13.00
Lead Power & Control Supervisor	-	-	-	1.00	1.00
Power & Control Specialist	4.00	3.00	3.00	-	3.00
Graduate Engineer I	1.00	-	-	-	-
Staff Assistant II	1.00	1.00	1.00	-	1.00
Laboratory Supervisor	1.00	1.00	1.00	-	1.00
Lab Technician	2.00	2.00	2.00	-	2.00
Total	28.00	29.00	29.00	2.00	31.00
Wastewater Fund Position Totals					
Full Time Total	52.00	46.00	46.00	2.00	48.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
WASTEWATER FUND TOTALS	52.00	46.00	46.00	2.00	48.00
Water Services Position Totals					
Full Time Total	86.00	87.00	87.00	3.00	90.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	-	-	-	-
WATER SERVICES DEPARTMENT TOTAL	86.50	87.00	87.00	3.00	90.00

* Temp/Seasonal/PT Non-Benefitted Position

C-16 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Solid Waste Fund					
Residential Collection Activity Center					
Division Manager - Solid Waste	0.50	0.50	0.50	-	0.50
Solid Waste Foreman	1.00	1.00	1.00	-	1.00
Container Coordinator	1.00	1.00	1.00	-	1.00
Route Manager	18.00	18.00	18.00	1.00	19.00
Equipment Operator	2.00	2.00	2.00	-	2.00
Recycling & Env Compliance Mgr.	1.00	1.00	1.00	-	1.00
Staff Assistant II	0.50	0.50	0.50	-	0.50
Staff Assistant	0.50	0.50	0.50	-	0.50
* Public Works Intern	0.50	0.50	0.50	-	0.50
Total	25.00	25.00	25.00	1.00	26.00
Commercial Collection Activity Center					
Solid Waste Superintendent	0.50	0.50	0.50	-	0.50
Solid Waste Foreman	1.00	1.00	1.00	-	1.00
Container Coordinator	1.00	1.00	1.00	-	1.00
Staff Assistant II	0.50	0.50	0.50	-	0.50
Staff Assistant	0.50	0.50	0.50	-	0.50
Route Manager	9.00	9.00	9.00	-	9.00
Total	12.50	12.50	12.50	-	12.50
Solid Waste Fund Position Totals					
Full Time Total	37.00	37.00	37.00	1.00	38.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	0.50	0.50	0.50	-	0.50
Solid Waste FUND TOTALS	37.50	37.50	37.50	1.00	38.50
Property & Casualty Insurance Fund					
Property & Casualty Insurance Division					
Risk Manager	0.50	0.50	0.50	-	0.50
Security/Safety Coordinator	0.50	0.50	0.50	-	0.50
Risk Claims Coordinator	0.50	0.50	0.50	-	0.50
Property Claims Assistant	-	-	-	1.00	1.00
* Property Claims Assistant (PTNB)	-	0.50	0.50	(0.50)	-
Total	1.50	2.00	2.00	0.50	2.50
Property & Casualty Insurance Fund Position Totals					
Full Time Total	1.50	1.50	1.50	1.00	2.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	0.50	0.50	(0.50)	-
PROPERTY CASUALTY FUND TOTALS	1.50	2.00	2.00	0.50	2.50

* Temp/Seasonal/PT Non-Benefitted Position

C-17 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Employee Benefits Fund					
Employee Benefits Division					
Comp & Benefits Specialist	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	-	1.00
Employee Benefits Fund Position Totals					
Full Time Total	1.00	1.00	1.00	-	1.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
EMPLOYEE BENEFITS FUND TOTALS	1.00	1.00	1.00	-	1.00
Worker's Compensation Insurance Fund					
Worker's Compensation Insurance Division					
Risk Manager	0.50	0.50	0.50	-	0.50
Security/Safety Coordinator	0.50	0.50	0.50	-	0.50
Risk Claims Coordinator	0.50	0.50	0.50	-	0.50
Total	1.50	1.50	1.50	-	1.50
Worker's Compensation Insurance Fund Position Totals					
Full Time Total	1.50	1.50	1.50	-	1.50
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
WORKER'S COMPENSATION FUND TOTALS	1.50	1.50	1.50	-	1.50
Utility Customer Service Fund					
Utility Customer Service Activity Center					
Utilities Office Manager	1.00	1.00	1.00	-	1.00
Customer Service Supervisor	1.00	1.00	1.00	-	1.00
Customer Service Coordinator	4.00	4.00	4.00	-	4.00
Customer Service Rep.	13.00	13.00	13.00	-	13.00
Total	19.00	19.00	19.00	-	19.00
Meter Services Activity Center					
Meter Services Supervisor	1.00	1.00	1.00	-	1.00
Meter Tech Crew Leader	1.00	1.00	1.00	-	1.00
Meter Services Technician	2.00	2.00	2.00	-	2.00
Total	4.00	4.00	4.00	-	4.00
Utility Customer Service Position Totals					
Full Time Total	23.00	23.00	23.00	-	23.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
UTILITY CUSTOMER SERVICE FUND TOTALS	23.00	23.00	23.00	-	23.00
Fleet Maintenance Fund					
Fleet Services Parts Activity Center					
Assistant Buyer	1.00	1.00	1.00	-	1.00
Runner/Porter	1.00	1.00	1.00	-	1.00
Warehouse Assistant	1.00	1.00	1.00	-	1.00
* Warehouse Assistant	-	-	-	0.50	0.50
Total	3.00	3.00	3.00	0.50	3.50

* Temp/Seasonal/PT Non-Benefitted Position

C-18 Personnel

Personnel List

	Revised Budget FTE FY17	Revised Budget FTE FY18	Base Budget FTE FY19	Proposed SLAs FTE FY19	Proposed Budget FTE FY19
Fleet Services Admin. Activity Center					
Division Manager - Fleet Services	1.00	1.00	1.00	-	1.00
Shop Foreman	1.00	1.00	1.00	-	1.00
Mechanic	10.00	10.00	10.00	1.00	11.00
Customer Service Rep.	1.00	1.00	1.00	-	1.00
Total	13.00	13.00	13.00	1.00	14.00
Fleet Maintenance Fund Position Totals					
Full Time Total	16.00	16.00	16.00	1.00	17.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	0.50	0.50
FLEET MAINTENANCE FUND TOTALS	16.00	16.00	16.00	1.50	17.50
Drainage Utility Fund					
Engineering Division					
Environmental Inspector	1.00	1.00	1.00	-	1.00
Total	1.00	1.00	1.00	-	1.00
Maintenance Division					
Supervisor	2.00	2.00	2.00	-	2.00
Crew Leader	1.00	1.00	1.00	-	1.00
Equipment Operator	9.00	9.00	9.00	-	9.00
GIS Technician	1.00	1.00	1.00	-	1.00
Administrative Support Specialist	1.00	1.00	1.00	-	1.00
Light Equipment Operator	3.00	3.00	3.00	-	3.00
Total	17.00	17.00	17.00	-	17.00
Drainage Utility Fund Position Totals					
Full Time Total	18.00	18.00	18.00	-	18.00
* Temp/Seasonal & Part-Time Non-Benefitted Total	-	-	-	-	-
DRAINAGE UTILITY FUND TOTALS	18.00	18.00	18.00	-	18.00
All Funds Full-time Total	932.25	957.50	957.50	13.00	970.50
All Funds Temp/Seasonal & Part-Time Non-Benefitt	47.25	48.00	48.00	-	48.00
ALL FUNDS TOTAL	979.50	1,005.50	1,005.50	13.00	1,018.50

* Temp/Seasonal/PT Non-Benefitted Position

C-19 Personnel

Revenue for Major Funds

Type	Account Description	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget
GENERAL FUND REVENUES										
Investment Earnings										
	Investment Income	60,226	86,031	140,944	231,273	200,000	350,000	350,000	-	350,000
	Invest Inc - FMV Adjust	-	-	-	-	-	-	-	-	-
	Investment Earnings Total	60,226	86,031	140,944	231,273	200,000	350,000	350,000	-	350,000
Ad Valorem Taxes										
	Tax - Current Ad Valorem	14,294,238	16,868,432	18,194,460	21,610,581	23,864,222	23,864,222	26,054,848	-	26,054,848
	Tax - Delinquent Ad Valorem	63,916	75,453	190,831	50,135	70,000	116,000	80,000	-	80,000
	Tax - Penal/Interest Ad Valorem	44,200	56,553	57,588	25,660	42,000	60,000	50,000	-	50,000
	Ad Valorem Taxes Total	14,402,353	17,000,439	18,442,879	21,686,376	23,976,222	24,040,222	26,184,848	-	26,184,848
Sales Tax										
	Tax - Local Sales Tax	24,565,649	26,687,963	27,163,480	28,561,762	28,526,512	29,130,180	29,858,434	-	29,858,434
	Sales Tax Total	24,565,649	26,687,963	27,163,480	28,561,762	28,526,512	29,130,180	29,858,434	-	29,858,434
Other Taxes										
	Tax - Mixed Drink	576,176	614,216	649,756	646,104	650,000	665,000	680,000	-	680,000
	Tax - Natural Gas Franchise	556,885	516,736	454,393	506,661	470,000	600,000	600,000	-	600,000
	Tax - Oil & Gas Franchise	27,573	33,107	27,573	-	27,573	27,573	27,849	-	27,849
	Tax - Telecable Franchise	1,020,290	1,022,597	992,764	1,006,063	970,000	980,000	970,000	-	970,000
	Tax - Telephone Franchise	626,740	627,402	700,967	959,959	650,000	650,000	615,000	-	615,000
	Tax - Use of Streets	175,856	46,254	53,066	79,980	50,000	70,000	70,000	-	70,000
	Tax -BTU Franchise	-	201,406	253,018	302,410	250,000	310,000	320,000	-	320,000
	Other Taxes Total	2,983,520	3,061,718	3,131,535	3,501,177	3,067,573	3,302,573	3,282,849	-	3,282,849
Charges for Services - General Government										
	CSO -Certificate Searches	45,455	50,583	53,325	54,976	50,000	52,000	51,500	-	51,500
	CSO - Notary Fee	48	67	30	74	50	25	20	-	20
	CSO - Postage/Certificate Mail	585	841	516	568	500	500	500	-	500
	CSO - Xerox/Repro Charges	108	146	87	163	250	150	150	-	150
	CSO - TML Application Fees	-	1,580	-	-	-	-	-	-	-
	P&DS - Mineral Interest Royalty	25,871	5,466	13,557	2,923	5,000	2,000	2,000	-	2,000
	General Government Total	72,067	58,682	67,515	58,704	55,800	54,675	54,170	-	54,170
Charges for Services - Fiscal Department										
	Court - City Omni	18,289	15,541	16,343	15,401	16,000	13,000	15,000	-	15,000
	Court - Court Dismissal Fees	9,590	7,810	17,830	12,990	11,500	7,000	8,000	-	8,000
	Court - Expungement Fee	300	210	180	180	200	750	200	-	200
	Court - FTA Warrant Services	161	117	125	75	150	50	150	-	150
	Court - General Admin Fees	42,199	53,207	63,557	53,476	53,000	40,000	45,000	-	45,000
	Court - Notary Fees	348	216	144	180	250	150	150	-	150
	Court - Teen Court Admin Fees	520	727	751	619	700	200	250	-	250
	Court - Time Pmt Fee/Unreserved	27,536	22,506	20,602	22,203	21,500	20,000	20,000	-	20,000
	Court - Truancy Prevention	-	-	-	-	-	-	-	-	-
	Court - Warrant Service Fee	125,139	111,704	95,204	89,203	90,000	70,000	75,000	-	75,000
	Fiscal Department Total	224,083	212,038	214,735	194,327	193,300	151,150	163,750	-	163,750
Charges for Services - Police Department										
	Police - Arrest Fees	79,117	80,880	102,405	91,805	92,500	70,000	72,100	-	72,100
	Police- Escort Services	26,666	8,900	12,000	10,300	12,000	5,000	7,500	-	7,500
	Police - False Alarms	27,431	21,503	24,411	20,294	25,000	14,000	20,000	-	20,000
	Police - Fingerprinting	3,604	4,180	2,280	-	-	-	-	-	-
	Police - Housing of Prisoners	-	-	-	-	-	-	-	-	-
	Police - Police Reports	7,697	8,248	11,289	9,282	9,500	7,500	7,500	-	7,500
	Police - PoliceReports-US, LLC	-	-	-	-	-	-	-	-	-
	Police - Records Check	418	351	510	458	500	400	450	-	450
	Police - Unclaimed Money	-	2,615	650	4,681	-	1,000	-	-	-
	Police - SRO Reimbursement	-	-	340,637	339,828	-	3,500	-	-	-
	Police Department Total	144,933	126,677	153,545	136,820	139,500	101,400	107,550	-	107,550
Charges for Services - Fire Department										
	Fire - EMS Athletic Standbys	19,425	12,175	52,244	51,519	40,000	50,000	50,000	-	50,000
	Fire - EMS Reports	12	7	-	-	-	-	-	-	-
	Fire - EMS Transport - Emergicon	1,510,405	1,679,112	1,633,162	1,766,724	1,600,000	1,950,000	2,000,000	-	2,000,000
	Fire - EMS Transport - NRS	50	60	429	9,361	-	6,000	-	-	-
	Fire - EMS Transport (County)	161,653	161,648	214,240	266,828	279,581	279,581	285,000	-	285,000
	Fire - Administration Fees	1,440	240	-	-	-	-	-	-	-
	Fire - Auto Fire Alarm	6,800	13,000	18,975	19,675	15,000	15,000	15,000	-	15,000
	Fire - Auto Hood Test	700	1,200	1,050	1,450	1,000	1,500	1,000	-	1,000
	Fire - Daycare Centers	1,100	1,100	1,150	1,250	1,000	1,000	1,000	-	1,000
	Fire - Fire Sprinkler/Standpipe	12,650	18,100	30,800	29,075	25,000	17,000	20,000	-	20,000
	Fire - Foster Homes	693	450	540	390	500	500	500	-	500
	Fire - Fuel Line Leak	3,700	2,800	8,100	5,900	5,000	4,500	5,000	-	5,000
	Fire - Fuel Tank Leak	300	300	200	200	-	200	-	-	-
	Fire - Health Care Facilities	1,200	1,450	1,050	1,350	1,500	1,000	1,500	-	1,500
	Fire - Mowing Charges	2,322	-	-	-	-	-	-	-	-
	Fire - Nursing Homes	300	450	300	450	-	450	-	-	-
	Fire - Revenue Rescue	11,029	47,251	5,651	8	-	4	-	-	-
	Fire - Travel Fee-Outside City	-	-	26	8	-	21	-	-	-
	Fire - Intergovt'l-Reimb Trng	-	2,077	8,515	1,036	-	1,028	-	-	-
	Fire - Task Force Reimb	-	31,736	45,425	25,114	-	86,048	-	-	-
	Fire Department Total	1,733,779	1,973,156	2,021,858	2,180,338	1,968,581	2,413,832	2,379,000	-	2,379,000
Charges for Services - Planning & Development Dept										
	O&G Road Reimbursement	-	-	32,097	-	-	-	-	-	-
	P&DS - Misc Fees	407,899	533,462	638,370	625,990	550,000	525,000	540,000	-	540,000
	Planning & Development Total	407,899	533,462	670,467	625,990	550,000	525,000	540,000	-	540,000

Revenue for Major Funds

Type	Account Description	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget
Charges for Services - Community Services										
	CS - Administration Fees	-	360	120	120	-	360	-	-	-
	CS - Mowing Charges	-	1,241	101	201	-	464	-	-	-
	Community Services Total	-	1,601	221	321	-	824	-	-	-
Charges for Services - Parks & Recreation										
	PARD - Recreation Programs	3,760	12,233	5,990	6,843	6,000	6,500	7,000	-	7,000
	PARD - Tournament Fees	126,260	110,274	116,520	18,372	125,000	125,000	125,000	-	125,000
	PARD - Heritage Programs	1,690	3,534	4,761	5,228	3,500	4,000	5,000	-	5,000
	PARD - Grave Open/Close Fee	175	75	325	75	100	100	100	-	100
	PARD - Post Burial Fees	27,700	26,150	26,756	26,100	27,000	26,000	27,000	-	27,000
	PARD - WPC Ticket Sales (NT)	5,545	3,614	-	-	-	-	-	-	-
	* PARD - Aquatics-Jr Lifeguard	-	1,745	1,960	2,140	1,500	1,750	2,200	-	2,200
	* PARD - Aquatics-Lifeguard Train	-	10,930	8,200	9,485	7,500	8,500	10,000	-	10,000
	* PARD - Southwood Pool Rec Programs	-	35,975	39,191	35,071	40,000	35,000	40,000	-	40,000
	* PARD - Thomas Pool Rec Programs	-	22,520	15,789	13,410	15,000	10,000	-	-	-
	* PARD - Adamson Lagoon Rec Programs	-	179,528	202,857	195,309	202,000	190,000	202,000	-	202,000
	* PARD - Natatorium Rec Programs	-	23,509	-	-	-	-	-	-	-
	* PARD - Swim Lessons Rec Programs	-	86,243	84,748	76,212	85,000	78,000	85,000	-	85,000
	* PARD - Water Fitness Rec Programs	-	1,150	1,500	1,675	1,000	1,000	1,000	-	1,000
	* PARD - Swim Team Rec Programs	-	20,235	18,743	23,970	20,000	23,000	24,000	-	24,000
	* PARD - Stroke Clinic Rec Programs	-	-	-	-	-	-	-	-	-
	* PARD - Senior Center Rec Programs	-	6,117	9,651	10,144	8,500	11,000	10,000	-	10,000
	* PARD - Teen Center Rec Programs	-	978	663	1,414	-	-	-	-	-
	* PARD - Lincoln Center Rec Programs	-	38,308	51,387	61,318	45,000	58,000	60,000	-	60,000
	PARD - National Center Rec Programs	-	-	-	-	-	2,500	10,000	-	10,000
	PARD - SW Ctr Comm Rec Programs	-	-	-	-	650	90	650	-	650
	* PARD - Adult Softball Rec Programs	-	89,510	93,530	85,540	90,000	90,000	90,000	-	90,000
	* PARD - Adult Volleyball Rec Programs	-	14,420	12,565	14,515	12,000	12,000	15,000	-	15,000
	* PARD - Youth Basketball Rec Programs	-	54,880	56,775	52,346	55,000	52,000	55,000	-	55,000
	* PARD - Youth Flag Football Rec Programs	-	22,625	23,026	27,340	25,000	27,000	20,000	-	20,000
	* PARD - Youth Volleyball Rec Programs	-	15,220	14,790	14,740	15,000	15,000	15,000	-	15,000
	* PARD - Adult Kickball Rec Programs	-	26,694	27,875	16,645	25,000	17,000	17,000	-	17,000
	* PARD - Challenger Sports Rec Programs	-	1,035	900	705	1,000	700	1,000	-	1,000
	* PARD - Tennis Instruction Rec Programs	-	19,746	17,440	17,465	15,000	18,000	17,000	-	17,000
	* PARD - Summer Track Rec Programs	-	-	-	-	-	-	-	-	-
	* PARD - Ultimate Frisbee Rec Programs	-	-	920	760	1,000	960	1,000	-	1,000
	* PARD - Xtra Education Rec Programs	-	35,657	67,231	93,726	55,000	60,000	80,000	-	80,000
	Parks & Recreation Total	165,130	862,904	904,092	810,548	881,750	873,100	919,950	-	919,950
* Revenue was in the Recreation Fund for FY14.										
	Charges for Services Total	2,747,890	3,768,520	4,373,069	4,346,876	3,788,931	4,119,981	4,164,420	-	4,164,420
Fines & Penalties										
	Gen Gov't - Fines/Penalties-Parking	-	-	272	(272)	300	220	300	-	300
	Court - Fines/Penalties-Bond Forfeits	3,912	1,143	(415)	445	1,500	250	500	-	500
	Court - Fines/Penalties-Chld Safety Fd	33,576	31,830	36,350	29,066	32,250	36,000	33,000	-	33,000
	Court - Fines/Penalties-ChldSafeT Seat	30,611	16,955	17,137	12,134	17,000	20,000	17,000	-	17,000
	Court - Fines/Penalties-CityPrkg Fines	23,960	29,827	50,790	37,821	40,000	50,000	45,000	-	45,000
	Court - Fines/Penalties-CivilPrkg Fine	356	558	-	379	300	100	300	-	300
	Court - Fines/Penalties-Miscellaneous	91,586	1,411,367	2,882,926	2,598,659	2,725,000	2,200,000	2,500,000	-	2,500,000
	Court - Fines/Penalties-Traffic Fines	33,005	36,126	48,106	39,335	40,000	25,000	40,000	-	40,000
	Court - Fines/Penalties-Cr Access Bus	-	-	-	-	-	-	-	-	-
	Fines & Penalties Total	217,006	1,527,806	3,035,166	2,717,567	2,856,350	2,331,570	2,636,100	-	2,636,100
Licenses & Permits										
	Gen Gov't - License/Permit-Mixed Drink	38,203	6,168	63,219	44,308	36,000	50,000	45,000	-	45,000
	Gen Gov't - License/Permit-Cr Acc Bus Reg	200	150	150	150	-	-	-	-	-
	PD - License/Permit-Child Safe Prog	100,525	98,322	110,287	107,735	100,000	93,000	95,000	-	95,000
	PD - License/Permit-Taxi	-	865	2,680	1,965	2,000	1,200	1,200	-	1,200
	PD - License/Permit-Itinerant Vend	-	4,455	3,200	3,325	3,000	4,300	3,500	-	3,500
	PD - License/Permit-Livestock Per	425	350	350	315	350	400	350	-	350
	PD- License/Permit-Wrecker Lic	2,756	2,080	-	-	-	-	-	-	-
	PD- License/Permit-Trans Ntwk Comp	-	-	1,200	2,400	2,400	-	1,200	-	1,200
	Fire - License/Permit-Ambulance Lic	1,250	1,200	1,550	2,000	2,000	1,000	1,500	-	1,500
	Fire - License/Permit-Fire Burn	-	-	-	-	-	250	500	-	500
	P&DS - Contractor Reg	29,677	29,047	34,722	44,088	35,000	39,000	35,000	-	35,000
	P&DS - Permits	1,169,132	1,244,553	1,783,662	1,882,735	1,600,000	1,550,000	1,675,000	-	1,675,000
	P&DS - License/Permit-Mixed Drink	-	-	(250)	-	-	-	-	-	-
	P&DS - Rental Registration	81,975	78,449	90,968	1,380	-	-	-	-	-
	CS - Rental Registration	-	-	-	103,980	90,000	20,000	10,000	-	10,000
	Licenses & Permits Total	1,424,142	1,465,638	2,091,738	2,194,381	1,870,750	1,759,150	1,868,250	-	1,868,250

Revenue for Major Funds

Type	Account Description	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget
Other Revenue										
	Gen Gov't - Reimbursed Expenses	15,742	11,713	6,634	22,128	10,000	12,000	10,300	-	10,300
	Gen Gov't - Restitution	-	6,648	12,190	7,269	-	-	-	-	-
	Gen Gov't - Contributions/Donations-Misc	2,941	-	-	374	-	100	-	-	-
	Gen Gov't - Misc Operating Revenues	700	847	1,172	798	750	700	750	-	750
	Fiscal - Other Fees-Credit Card Conven	57,481	55,454	67,835	64,764	60,000	58,000	55,000	-	55,000
	Fiscal - Forfeitures-Perform Guarantees	-	-	-	-	-	-	-	-	-
	Fiscal - Misc Operating Revenues	2,533,479	948,173	(14,172)	290	-	100	-	-	-
	PD - Other Fees-Credit Card Conven	30	27	12	3	-	-	-	-	-
	PD - Restitution	1,571	1,129	-	-	-	-	-	-	-
	Contrib/Donate-Misc	-	-	3,900	4,706	-	584	-	-	-
	PD - Contributions/Sponsorships	4,150	505	-	-	-	-	-	-	-
	PD - Misc Operating Revenues	466,046	373,859	194,851	191,117	175,000	175,000	175,000	-	175,000
	Fire - Reimbursed Expenses	17,981	15,509	11,376	3,553	15,000	16,095	15,450	-	15,450
	Fire - Restitution	13,185	5,273	-	-	-	-	-	-	-
	Fire - Contributions/Sponsorships	100	576	4,700	1,500	-	4,550	-	-	-
	Fire - Misc Operating Revenues	-	-	-	-	-	-	-	-	-
	P&DS - Forfeitures-Perform Guarantees	-	-	-	-	-	-	-	-	-
	P&DS - Reimbursed Expenses	-	36	-	-	-	-	-	-	-
	PARD - Rentals-Ball fields	94,881	(20,629)	18,490	24,103	20,000	26,000	24,000	-	24,000
	PARD - Rentals-Park Pavilions	36,525	35,920	41,745	38,130	40,000	39,000	40,000	-	40,000
	PARD - Rentals-WPC Amphitheater	12,315	14,595	19,750	15,950	17,000	14,000	17,000	-	17,000
	PARD - Rentals-Equipment-Nontaxable	-	-	-	-	-	-	-	-	-
	PARD - Rentals-Miscellaneous	10,342	-	-	-	-	-	-	-	-
	PARD - Reimbursed Expenses	5,480	13,119	1,200	-	5,500	-	5,665	-	5,665
	PARD - Contributions/Sponsorships	3,825	-	280	1,000	-	1,140	-	-	-
	PARD - Concessions-WPC	281	4,811	8,330	6,486	7,500	5,500	7,500	-	7,500
	PARD - Misc Operating Revenues	3,005	4,967	3,352	3,075	3,000	3,460	3,000	-	3,000
	* PARD - Contributions/Sponsorships	-	170	-	-	-	-	-	-	-
	* PARD - Rentals-Southwood Pool	-	8,830	7,155	7,750	7,500	7,000	7,500	-	7,500
	* PARD - Rentals-Thomas Park Pool	-	5,580	6,649	6,825	6,000	5,000	-	-	-
	* PARD - Rentals-Adamson Lagoon	-	32,071	30,420	38,424	30,000	30,000	38,000	-	38,000
	* PARD - Concessions-Adamson Pool	-	17,423	19,862	21,050	18,000	20,000	21,000	-	21,000
	* PARD - Reimbursed Expenses-Natorium	-	5,569	-	129	-	-	-	-	-
	* PARD - Concessions-Southwood Comm Ctr	-	849	754	-	-	1	-	-	-
	* PARD - Concessions-SW Center Seniors	-	55	(55)	-	-	55	-	-	-
	* PARD - Rentals-SW Center-Teen	-	28,830	24,727	29,858	24,000	-	-	-	-
	PARD - Rentals-SW Center-Community	-	-	-	-	-	27,000	25,000	-	25,000
	* PARD - Contributions/Sponsorships - Teen	-	-	-	-	-	-	-	-	-
	* PARD - Rentals-Lincoln Center	-	25,565	24,835	16,409	25,000	13,000	28,000	-	28,000
	* PARD - Contributions/Sponsorships - Lincoln Ctr	-	-	-	-	-	-	-	-	-
	* PARD - Concessions-Lincoln Center	-	-	-	-	-	-	-	-	-
	* PARD - Concessions-Adult Softball	-	12,001	12,173	9,076	12,500	8,000	10,000	-	10,000
	* PARD - Contributions/Sponsorships Yth Bskbal	-	-	-	-	-	-	-	-	-
	IT - Reimbursed Expenses	-	-	8,835	113	-	-	-	-	-
	Other Revenue Total	3,280,060	1,609,476	517,000	514,880	476,750	466,285	483,165	-	483,165
* Revenue was in the Recreation Fund for FY14.										
Intergovernmental										
	Gen Gov't - Grants-Federal	-	-	-	-	-	-	-	-	-
	Fiscal - Other Intergovt-Reimb Costs	-	-	-	10,000	-	-	-	-	-
	PD - Grants-Federal	14,352	30,237	116,329	21,648	42,276	40,000	-	-	-
	PD - Grants-State	16,282	-	15,735	42,847	-	33,564	-	-	-
	PD - Other Intergovt-Reimb Costs	-	19,769	10,700	72,080	-	35,262	-	-	-
	Fire - Grants-Federal	-	8,392	203,335	389,876	149,352	163,160	-	-	-
	Fire - Grants-Non-Governmental	-	-	-	-	24,094	24,094	-	-	-
	Fire - Grants-State (includes Easterwood ILA)	11,212	199,860	422,736	211,368	-	-	-	-	-
	Fire - Other Intergovt-Reimb Costs	147,256	56,013	54,669	47,592	259,368	526,582	285,000	-	285,000
	Pub Work-Oth Intergov-Reimb	-	-	148,868	(54)	-	-	-	-	-
	* PARD - Grants-Federal - Senior Center	-	7,000	7,000	7,000	7,000	7,000	7,000	-	7,000
	Intergovernmental Total	189,103	321,271	979,373	802,357	482,090	829,662	292,000	-	292,000
* Revenue was in the Recreation Fund for FY14.										
Utility Transfer										
	Utility Transfer-Electric	5,809,891	5,809,891	6,893,217	8,021,864	8,128,956	8,128,956	8,181,018	-	8,181,018
	Utility Transfer-Solid Waste	722,034	722,034	722,034	730,000	735,000	735,000	785,000	-	785,000
	Utility Transfer-Wastewater	1,280,290	1,318,700	1,358,261	1,466,922	1,510,930	1,510,930	1,625,386	-	1,625,386
	Utility Transfer-Water	1,415,220	1,457,675	1,501,405	1,546,447	1,561,912	1,561,912	1,600,935	-	1,600,935
	Utility Transfer Total	9,227,435	9,308,300	10,474,917	11,765,233	11,936,798	11,936,798	12,192,339	-	12,192,339
Misc Non-Operating										
	Gen Gov't - Cash Over/Short	4,091	2,747	8,662	3,809	-	5,482	-	-	-
	Gen Gov't - Fiber Lease Income	-	-	23,282	15,338	1,350	46,247	20,000	-	20,000
	Gen Gov't - Realized Gain/Loss	-	-	-	-	-	-	-	-	-
	Gen Gov't - Sale of Scrap Metal	14,192	6,471	51,833	47,257	10,000	59,761	10,300	-	10,300
	Gen Gov't - Misc Nonoperating Revenue	61,180	2,709,632	115,648	139,508	75,000	120,000	77,250	-	77,250
	Fiscal - Collection Service Fees	615	654	780	747	750	750	772	-	772
	GF-PD-Rev-Cash Over/Short	-	-	40	-	-	-	-	-	-
	P&DS - Cash Over/Short	-	18	19	-	-	-	-	-	-
	GF-PW-Rev-Misc Nonop Rev	-	-	-	14,000	-	-	-	-	-
	PARD - Misc Nonoperating Revenue - Tourism	-	-	-	-	-	-	-	-	-
	Non-Dept - Proceeds from Sale of Property	4,259,903	1,550,000	-	47,478	-	-	-	-	-
	Admin-PARD-Rev-Cash Over/Short	-	-	(6)	-	-	-	-	-	-
	PARD - Cash Over/Short - Sports Admin	-	-	-	-	-	-	-	-	-
	Misc Non-Operating Total	4,339,981	4,269,521	200,259	268,137	87,100	232,240	108,322	-	108,322
General Fund Total		63,437,365	69,106,681	70,550,360	76,590,019	77,269,076	78,498,661	81,420,727	-	81,420,727

Revenue for Major Funds

Type	Account Description	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget
HOTEL TAX FUND REVENUES										
	Hotel/Motel Tax Revenue	4,948,454	5,336,661	5,277,314	5,152,337	5,125,000	5,439,075	5,493,466	-	5,493,466
	Chimney Hill Proceeds/Fund Balance	-	9,260,688	-	-	-	-	-	-	-
	HOT Tax Penalty/Interest	17,623	-	-	-	-	-	-	-	-
	Investment Income	17,623	35,957	12,766	172,332	140,000	203,708	203,708	-	203,708
	Misc Non-Operating Revenue	-	6,700	100,650	16,284	10,000	17,890	17,890	-	17,890
	Hotel Tax Fund Total	4,983,700	14,640,006	5,390,731	5,340,953	5,275,000	5,660,673	5,715,064	-	5,715,064
DEBT SERVICE FUND REVENUES										
	Tax - Current Ad Valorem	11,843,070	12,546,517	13,533,363	15,204,719	18,885,125	19,001,107	20,109,296	-	20,109,296
	Tax - Delinquent Ad Valorem	58,497	65,383	156,235	36,388	60,000	60,000	60,000	-	60,000
	Tax - Penal/Interest Ad Valorem	37,301	44,020	43,855	19,303	40,000	40,000	40,000	-	40,000
	Investment Income	14,326	19,417	32,300	66,108	50,000	130,000	130,000	-	130,000
	Proceeds/Long Term Debt	8,535,000	-	13,915,000	1,815,000	-	-	-	-	-
	Premiums on Bonds Sold	1,249,223	-	2,047,190	311,081	-	-	-	-	-
	Misc Non-Operating Revenue	917	-	553,185	-	-	-	-	-	-
*	General Fund	-	-	-	-	-	-	125,000	-	125,000
*	Memorial Cemetery Fund	196,058	262,795	363,101	258,705	264,453	264,453	272,855	-	272,855
*	Northgate Parking Fund	-	-	-	-	200,000	200,000	-	-	-
	Debt Service Fund Total	21,934,393	12,938,132	30,644,229	17,711,303	19,499,578	19,695,560	20,737,151	-	20,737,151
<i>* Transfers in from other funds</i>										
ELECTRIC FUND REVENUES										
	Sales - Residential/Taxable	54,750,951	57,354,391	56,794,826	57,201,526	58,105,005	58,249,269	58,844,043	-	58,844,043
	Sales - Commercial/Taxable	29,334,037	30,070,976	30,304,424	29,918,282	30,109,300	30,568,936	30,881,071	-	30,881,071
	Sales - Commercial/Non-Taxable	11,465,204	11,223,349	11,712,310	11,968,367	12,103,042	11,550,585	11,668,526	-	11,668,526
	Sales - Security Lights	96,142	95,450	92,910	91,395	92,706	90,884	92,702	-	92,702
	Sales - Other	31,431	19,127	218	16,249	13,775	19,831	20,227	-	20,227
	Other Fees - Pole Contact and Use	228,461	228,066	353,793	254,942	257,432	207,938	212,097	-	212,097
	Foreiture/Discounts/Penalties	1,311,670	1,426,190	1,372,273	1,286,167	1,300,314	1,322,544	940,789	-	940,789
	Other Fees - Connect Fees	272,310	249,448	239,312	236,967	262,649	256,491	258,519	-	258,519
	Misc Operating Revenue	199,532	208,684	189,089	194,453	198,342	247,425	201,898	-	201,898
	Investment Income	71,632	71,155	181,419	371,675	303,503	616,735	622,902	-	622,902
	Insurance Reimbursement	1,273	4,773	7,725	12,966	12,267	6,134	6,256	-	6,256
	Reimbursed Expenses	16,733	216,066	240,881	147,463	155,300	171,366	174,793	-	174,793
	Cash Over/Short	22	(38)	244	(22)	-	14	-	-	-
	Collection Service Fees	8,868	9,861	9,761	9,890	9,541	9,451	9,640	-	9,640
	Sale of Property	40,763	23,531	8,518	(48,346)	19,627	436	447	-	447
	Sale of Scrap Metal	42,732	31,277	54,841	45,493	53,607	43,586	44,457	-	44,457
	Misc Non-Operating Revenue	81,404	4,989	140	580	-	11,077	1,000	-	1,000
	Other Misc Operating Revenue	-	3,563	-	67	-	-	-	-	-
	Other Non-Operating Street Lights Xfr	-	-	-	1,071,000	1,081,710	1,081,710	1,090,000	-	1,090,000
	Other Misc Non-Operating Revenue	-	23,531	635	-	420	-	-	-	-
	Electric Fund Total	97,953,166	101,264,388	101,563,317	102,779,114	104,078,540	104,454,412	105,069,367	-	105,069,367
WATER FUND REVENUES										
	Sales - Residential/Non-Taxable	7,717,683	8,150,339	8,410,275	8,453,826	9,293,828	8,705,596	9,266,685	-	9,266,685
	Sales - Commercial/Non-Taxable	5,756,304	6,028,060	6,151,351	6,125,694	6,626,370	6,305,141	6,605,647	-	6,605,647
	Sales-Commercial-Effluent	-	358,353	114,180	-	-	-	-	-	-
	Other Fees - Connect Fees	98,585	92,993	105,573	105,226	109,914	104,999	108,149	-	108,149
	Sales-Water Taps	312,602	349,157	714,878	625,537	609,416	401,722	413,774	-	413,774
	Other Fees-Fire Flow	-	-	-	7,600	10,000	7,200	7,416	-	7,416
	Foreiture/Discounts/Penalties	-	-	-	-	-	-	135,394	-	-
	Other Fees-Misc Operating Rev	-	-	1,250	2,000	-	11,700	-	-	-
	City Wide Water Impact Rev for Cap Projs	-	-	-	-	359,152	-	301,933	-	301,933
	Investment Income	17,566	13,874	30,781	50,496	46,472	82,779	60,000	-	60,000
	Collection Service Fees	3	1	1	5	-	3	3	-	3
	Sale of Property	(101,769)	522	4,450	(19,623)	-	14,931	15,379	-	15,379
	Lease Income	7,269	706	4,269	4,269	5,387	5,387	5,549	-	5,549
	Sale of Scrap Metal	5,666	820	3,380	17,039	15,000	15,000	15,450	-	15,450
	Misc Non-Operating Revenue	90,665	(682)	54,754	27,428	27,500	27,500	28,325	-	28,325
	Insurance Reimbursement	-	-	-	247	-	-	-	-	-
	General Fund	80,000	-	-	-	-	325,000	-	-	-
	Water Fund Total	13,984,574	14,994,143	15,595,142	15,399,744	17,103,039	16,006,958	16,963,704	-	16,828,310
WASTEWATER FUND REVENUES										
	Sales - Residential/Non-Taxable	11,585,396	11,938,429	12,300,964	13,882,806	13,853,215	14,264,578	15,263,099	-	15,263,099
	Sales - Commercial/Non-Taxable	2,490,878	2,599,398	2,622,262	2,871,596	2,940,104	2,832,348	3,030,612	-	3,030,612
	Sales-Sewer Taps	246,810	300,725	228,662	191,100	232,829	192,750	198,533	-	198,533
	Other Fees-Misc Operating Rev	11,042	1,950	2,237	200	245	-	-	-	245
	Investment Income	22,604	23,396	44,882	96,533	74,811	220,900	227,527	-	227,527
	Sp Assm/Impact Fees	60,424	65,589	59,013	97,045	92,402	-	-	-	-
	Foreiture/Discounts/Penalties	-	-	-	-	-	-	145,236	-	-
	City Wide Wastewater Impact Rev-Cap Projs	-	-	-	-	330,075	-	328,881	-	328,881
	Reimbursed Expenses	-	41	900	37	-	-	-	-	-
	Sale of Property	62,921	-	107,430	22,060	26,084	17,025	28,531	-	28,531
	Sale of Scrap Metal	-	-	-	-	3,219	-	-	-	-
	Misc Non-Operating Revenue	37,652	-	-	-	-	10,675	-	-	-
	Collection Svc Fees	-	-	-	1	-	-	-	-	-
	Transfer In-Comm Dev Fd	-	773	-	-	-	-	-	-	-
	Other Revenue	-	-	-	-	-	-	-	-	-
	General Fund	80,000	-	-	-	-	330,075	-	-	-
	Wastewater Fund Total	14,597,727	14,930,301	15,366,351	17,161,378	17,552,984	17,868,351	19,222,419	-	19,077,428

Revenue for Major Funds

Type	Account Description	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget
SOLID WASTE FUND REVENUES										
	Sales - Residential/Taxable	5,184,717	5,344,523	5,461,466	5,653,338	6,045,722	6,002,671	6,659,107	-	6,659,107
	Sales - Residential/Non-Taxable	34,225	34,466	32,893	33,700	34,670	33,660	38,137	-	38,137
	Sales - Commercial/Taxable	2,234,250	2,653,078	2,672,184	2,772,328	2,899,090	2,899,090	2,986,064	-	2,986,064
	Sales - Commercial/Non-Taxable	505,898	591,097	612,707	622,875	645,908	645,908	665,285	-	665,285
	Sales - State Surcharge	790	809	655	827	883	883	883	-	883
	Rent-Rolloff Ctr-Nt	17,163	18,185	16,019	14,964	14,023	14,023	16,126	-	16,126
	Rent-Rolloff Ctr-Tx	2,716	3,115	2,207	1,838	2,267	2,878	2,607	-	2,607
	Foreiture/Discounts/Penalties	-	-	-	-	-	-	82,405	-	82,405
	Other Fees-Taxable	22,048	29,351	31,216	36,838	34,805	34,805	35,197	-	35,197
	Other Fees-Nontaxable	2,874	3,482	5,491	5,337	3,617	3,617	3,617	-	3,617
	Misc Nonoperating Revenue	173	(173)	12,159	-	-	-	-	-	-
	Sales-Other-Recycling	9,775	579	-	44	-	-	-	-	-
	Invest Income-BVSWMA	400,960	403,910	406,560	345,139	363,781	363,781	352,963	-	352,963
	Investment Income	855	2,305	6,655	11,485	8,834	16,852	17,105	-	17,105
	Reimbursed Expenses	-	-	-	-	-	-	-	-	-
	Grants-State	-	5,500	-	-	-	-	-	-	-
	Collection Svc Fees	2,286	2,722	2,762	2,832	2,826	2,949	2,700	-	2,700
	Sale of Property	-	-	-	38,001	-	-	-	-	-
	Sale of Scrap Metal	-	-	170	261	-	-	-	-	-
	Solid Waste Fund Total	8,418,729	9,092,950	9,263,144	9,539,807	10,056,426	10,021,117	10,862,196	-	10,862,196
DRAINAGE FUND REVENUES										
	Investment Income	8,856	12,078	17,336	19,701	15,000	25,000	20,000	-	20,000
	Sales-Resident-Nontax	1,652,971	1,721,191	1,756,301	1,814,322	1,836,560	1,868,259	1,924,307	-	1,924,307
	Sales-Commer-Nontax	407,941	425,295	427,810	438,221	459,140	451,950	465,494	-	465,494
	Other	-	-	3,441	1,000	-	-	-	-	-
	Drainage Fund Total	2,069,768	2,158,564	2,204,888	2,273,244	2,310,700	2,345,209	2,409,800	-	2,409,800
ROADWAY MAINTENANCE FUND REVENUES										
	Sales - Residential/Non-Taxable	-	-	-	1,353,695	1,856,000	1,898,000	1,936,000	-	1,936,000
	Sales - Residential-Multi	-	-	-	1,171,460	1,597,000	1,673,000	1,723,000	-	1,723,000
	Sales - Commercial/Taxable	-	-	-	557,432	763,000	789,000	805,000	-	805,000
	Sales - Commercial/Non-Taxable	-	-	-	-	-	-	-	-	-
	Investment Income	-	-	-	-	1,000	16,957	15,000	-	15,000
	Foreiture/Discounts/Penalties	-	-	-	-	-	-	9,530	-	-
	Other	-	-	-	5,120	-	222,450	-	-	-
	Roadway Maintenance Fund Total	-	-	-	3,082,587	4,217,000	4,599,407	4,488,530	-	4,479,000
	Major Funds Revenue Total	227,379,423	239,125,166	250,578,162	249,878,149	257,362,343	259,150,348	266,888,958	-	266,599,043

Each fiscal year, in conjunction with the adoption of the budget, the City reviews its service fees and adjusts them as necessary. The fee ordinance can be found on the City website at <http://www.cstx.gov/modules/ShowDocument.aspx?documentid=24702> and is hereby incorporated by reference.

ARTICLE V THE BUDGET

Fiscal Year

Section 45. The fiscal year of the City of College Station shall be determined by ordinance of the Council. Such fiscal year shall also constitute the budget and accounting year.

Preparation and Submission of Budget

Section 46. The City Manager, between thirty (30) and ninety (90) days prior to the beginning of each fiscal year, shall submit to the City Council a proposed budget which shall provide a complete financial plan for the fiscal year.

Proposed Expenditures Compared With Other Years

Section 47. The City Manager shall, in the preparation of the budget, place in parallel columns opposite the various items of expenditures the actual amount of such items of expenditures for the last completed fiscal year, the estimated for the current fiscal year, and the proposed amount for the ensuing fiscal year.

Budget a Public Record

Section 48. The budget and all supporting schedules shall be filed with the City Secretary when submitted to the City Council and shall be a public record for inspection by anyone. The City Manager shall cause copies to be made for distribution to all interested persons.

Notice of Public Hearing on Budget

Section 49. At the meeting at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published a notice of the hearing setting forth the time and place thereof at least five (5) days before the date of the hearing.

Public Hearing on Budget

Section 50. At the time and place set for a public hearing on the budget, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted, and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

Proceedings on Budget After Public Hearing Amending or Supplementing Budget

Section 51. After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation which will increase the total budget by three (3%) percent or more, it must cause to be published a notice setting forth the nature of the proposed increases and fixing a place and time, not less than five (5) days after publication, at which the City Council will hold a public hearing thereon.

Proceedings on Adoption of Budget

Section 52. After such further hearing, the City Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the published notice, or to a lesser amount; but where it shall increase the total proposed expenditures, it shall also

provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures.

Vote Required for Adoption

Section 53. The budget shall be adopted by the favorable vote of a majority of the members of the entire City Council.

Date of Final Adoption; Failure to Adopt

Section 54. The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the City Council take no final action on or prior to such day, the budget as submitted by the City Manager shall be deemed to have been finally adopted.

Effective Date of Budget; Certification; Copies Made Available

Section 55. Upon final adoption, the budget shall be filed with the City Secretary and such other officials as may be designated by state law. The final budget shall be printed, or otherwise reproduced, and a reasonable number of copies shall be made available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

Budget Establishes Appropriations

Section 56. From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

Budget Establishes Amount to be Raised by Property Tax

Section 57. From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year.

Contingent Appropriation

Section 58. Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three (3) percent of the total budget expenditure, to be used in case of unforeseen items of expenditures. Such contingent appropriation shall be under the control of, and distributed by, the City Manager, after approval by the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriation, the spending of which shall be charged to the departments or activities for which the appropriations are made.

Estimated Expenditures Shall Not Exceed Estimated Resources

Section 59. The total estimated expenditures of the general fund and debt fund shall not exceed the total estimated resources of each fund.

The City Council may by ordinance amend the budget during a fiscal year if one of the following conditions exists:

1. If during the fiscal year the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the City Council, by ordinance, may make supplemental appropriations for the year up to the amount of such excess. Before approval, the Council shall hold a public hearing on the proposed budget amendment. A notice of the time and place of a public hearing on the supplemental appropriation shall be published in the official newspaper of the City of College Station. The notice shall be placed in the newspaper at least five (5) business days before the date of the hearing.
2. To meet a public emergency affecting life, health and property of the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any such notes made during a fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.
3. If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to meet the amounts appropriated, the City Manager shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce one or more appropriations.

Lapse of Appropriation

Section 60. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.

FISCAL AND BUDGETARY POLICY STATEMENTS

I. STATEMENT OF PURPOSE

The broader intent of the following Fiscal and Budgetary Policy Statements is to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The more specific purpose is to provide guidelines to the Chief Financial Officer in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, purchasing, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

- A. Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity with generally accepted accounting principles (GAAP), and
- B. Determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

II. OPERATING BUDGET

- A. **PREPARATION.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, and the internal service funds of the City. The budgets for the General Funds and Special Revenue Funds are prepared in the Office of Budget and Strategic Planning on the *modified accrual basis of accounting*. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of: unmatured interest on long term debt which is recognized when due and certain compensated absences and claims and judgments such as accrued vacation leave which are recognized when the obligations are expected to be liquidated with expendable resources.

The budgets for the Enterprise and Internal Service Funds are similarly prepared on the *modified accrual basis of accounting* where cash transactions are included in the budget presentation in lieu of non cash transactions such as depreciation. The focus is on the net change in working capital (current assets less current liabilities).

The budget is prepared with the cooperation of all City Departments, and is submitted to the City Manager who makes any necessary changes and transmits the document to the City Council. The budget shall be presented to the City Council no later than six weeks prior to fiscal year end, and shall be enacted by the City Council on or before the twenty-seventh day of the last month of the preceding fiscal year.

- 1. **APPROVED BUDGET.** An approved budget shall be prepared by the Manager with the participation of all of the City's Department Directors within the provisions of the City Charter.
 - a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels, and (4) revenues.

- b. The budget review process shall include Council participation in the development of each of the four segments of the approved budget and a public hearing to allow for citizen participation in the budget preparation.
 - c. The budget process shall span sufficient time to address policy and fiscal issues by the Council.
 - d. A copy of the approved budget shall be filed with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.
2. **ADOPTION.** Upon the presentation of an approved budget document to the Council, the Council shall call and publicize a public hearing. The Council will subsequently adopt by ordinance such budget as it may have been amended as the City's Annual Budget, effective for the fiscal year beginning October 1.
 3. **BUDGET AWARD.** The operating budget will be submitted annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Award for Distinguished Budget Presentation.
- B. BALANCED BUDGET.** The operating budget will be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. Excess balances shall be used as capital funds or other non-recurring expenditures.
- C. PLANNING.** The budget process will be coordinated so as to identify major policy issues for City Council. The budget process will be a part of an overall strategic planning process for the City.
- D. REPORTING.** Periodic financial reports will be prepared to enable the Department Directors to assess their budgetary and operational performance and to enable the Office of Budget and Strategic Planning to monitor and control the budget as authorized by the City Manager. Summary financial reports will be presented to the City Council quarterly within thirty (30) working days after the end of each quarter. Such reports will be in a format appropriate to enable the City Council to understand the big picture budget status.
- E. CONTROL.** Operating expense control is addressed in Section IV. of these Policies.
- F. CONTINGENT APPROPRIATION.** Pursuant to Section 58 of the Charter of the City of College Station, the City will establish an adequate contingent appropriation in each of the operating funds. The expenditure for this appropriation shall be made only in cases of emergency, and a detailed account shall be recorded and reported. The proceeds shall be disbursed only by transfer to departmental appropriation. The transfer of this budget appropriation shall be under the control of the City Manager and may be distributed by him in amounts not exceeding \$100,000. Any transfer involving more than such amounts must be expressly approved in advance by the City Council.

All transfers from the contingent appropriation will be evaluated using the following criteria:

1. Is the request of such an emergency nature that it must be made immediately?
2. Why was the item not budgeted in the normal budget process?
3. Why can't the transfer be made within the division or department?

III. REVENUE MANAGEMENT.

- A. OPTIMUM CHARACTERISTICS.** The City will strive for the following optimum characteristics in its revenue system:
1. **SIMPLICITY.** The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the

City's cost of collection and a reduction in avoidance to pay will thus result. The City will avoid nuisance taxes or charges as revenue sources.

2. **CERTAINTY.** A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
3. **EQUITY.** The City shall make every effort to maintain equity in its revenue system; i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.
4. **REVENUE ADEQUACY.** The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
5. **ADMINISTRATION.** The benefits of a revenue source will exceed the cost of levying and collecting that revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost and cost of service analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.
6. **DIVERSIFICATION AND STABILITY.** A diversified revenue system with a stable source of income shall be maintained. This approach will help avoid instabilities in particular revenue sources due to factors such as fluctuations in the economy and variations in the weather. Stability is achieved by a balance between elastic and inelastic revenue sources.

B. OTHER CONSIDERATIONS. The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

1. **COST/BENEFIT OF INCENTIVES FOR ECONOMIC DEVELOPMENT.** The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as part of such evaluation.
2. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.
3. **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Brazos County Appraisal District. Reappraisal and reassessment shall be done at a minimum of once every three years.

A ninety-six and one half percent (96.5%) collection rate shall serve each year as a minimum goal for tax collections. The City Manager may, for budget and forecasting purposes, use up to the tax rate in effect for the current year's budget. This policy will require that the City Manager justify a tax rate that is different from the current tax rate. The justification will be based on City Council directions, needs arising from voter authorized bonds, or other extraordinary conditions as may arise from time to time.

4. **INVESTMENT INCOME.** Earnings from investment (both interest and capital gains) of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.
5. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be a review of fees and charges no less than once every three years to ensure that fees provide adequate coverage of costs of services. User charges

may be classified as “full cost recovery,” “partial cost recovery I,” “partial cost recovery II” and “minimal cost recovery,” based upon City Council policy.

- a. Full fee support (80-100%) will be obtained from enterprise operations such as utilities, sanitation service, landfill, cemetery and licenses and permits.
- b. Partial fee support I (50-80%) will be generated by charges for emergency medical services, miscellaneous licenses and fines, and all adults’ sports programs.
- c. Partial fee support II (20%-50%) will be generated by charges for youth programs and activities.
- d. Minimum fee support (0-20%) will be obtained from other parks, recreational and cultural programs and activities.

6. ENTERPRISE FUND RATES. The City will review and adopt utility rates as needed to generate revenues required to fully cover operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

Additionally, enterprise activity rates will include transfers to and receive credits from other funds as follows:

- a. General and Administrative (G&A) Charges. G&A costs will be charged to all funds for services of general overhead, such as administration, finance, customer billing, personnel, technology, engineering, legal counsel, and other costs as appropriate. The charges will be determined through an indirect cost allocation study following accepted practices and procedures.
- b. Unmetered City of College Station Street Light Costs. The electric power cost related to the unmetered City of College street lights will be incurred in the Electric Fund as part of the overall purchased power cost. The General Fund will reimburse the Electric Fund for the estimated cost of this service. The reimbursement amount will be estimated on an annual basis and will be based on the number of applicable street lights, estimated power consumption and estimated maintenance costs.
- c. Utility Transfer to General Fund. The intent of this transfer is to provide a benefit to the citizens for their ownership of the various utility operations. An in-lieu-of-franchise fee is included as part of the rate computation of the transfer and is consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.

(1) Electric Fund

- (1) *In-Lieu-of-Franchise Fee* - The in-lieu-of-franchise fee will be calculated based on kWh usage at a rate of that would equate to an approximate 8.0% franchise fee. The final total transfer amount will not exceed 8.0% of total estimated operating revenues.

(2) Water, Wastewater and Sanitation Funds

This transfer will be made in accordance with the following two methods, not to exceed 10% of the total estimated operating revenues for the Water and Wastewater Funds, and 10% for the Sanitation Fund:

- (1) *In-Lieu-of-Franchise Fee*. In-lieu-of-franchise fee will be included as part of the rate computation at 6% of gross sales consistent with the franchise rates charged to investor owned utilities franchised to operate within the City.
- (2) *Utility Transfer to the General Fund*. This transfer will be calculated at 8% of total Fund Equity.

- 7. INTERGOVERNMENTAL REVENUES.** Reliance on intergovernmental revenues (grants) will be eliminated or reduced. Any potential grants will be examined for matching and continuation of program requirements. These revenue sources should be used only for projects and programs where operating and maintenance costs that have been included in the financial forecast and their ultimate effect on operations and revenue requirements are anticipated.
- 8. REVENUE MONITORING.** Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

IV. EXPENDITURE CONTROL

- A. APPROPRIATIONS.** The point of budgetary control is at the department level in the General Fund and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, they must be approved by the City Council and must meet other requirements as outlined in the City Charter. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.
- B. AMENDMENTS TO THE BUDGET.** In accordance with the City Charter, the budget may be amended after the following conditions are met:
1. The City Manager certifies that there are available revenues in excess of those estimated in the Budget.
 2. The City Council holds a public hearing on the supplemental appropriation.
 3. The City Council approves the supplemental appropriation.

- C. CENTRAL CONTROL.** Modifications within the operating categories (salaries, supplies, maintenance, services, capital etc.) can be made with the approval of the City Manager. Modifications to reserve categories and interdepartmental budget totals will be done with the applicable Finance administrative procedure.

- D. PURCHASING.** The City shall make expenditures to promote the best interests of the citizens of College Station. The City shall encourage free and unrestricted competition on bids and purchases, ensuring the taxpayers the best possible return on and use of their tax dollars. It shall be the policy of the City to fully comply with and make purchases or expenditures pursuant to the City's Purchasing Manual which includes policies, rules, regulations, procedures, state and federal law.

The Purchasing office, a division of Fiscal Services, is the central authority for all purchasing activity \$3,000 and greater. The City Manager or his designee, in consultation with appropriate City Departments, may determine the procurement method for goods and services that provides the best value to the City. The purchase of goods or services by the City at a total cost of less than \$3,000 may be approved by the applicable department in accordance with the department's internal control procedures.

- E. PROMPT PAYMENT.** All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later, in accordance with the provisions of Chapter 2251 of the Local Government Code.

The Chief Financial Officer shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

- F. RISK MANAGEMENT.** The City will aggressively pursue every opportunity to provide for the Public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and not be used for purposes other than for financing losses.

- G. REPORTING.** Summary reports will be prepared showing actual expenditures as compared to the original budget and prior year expenditures.

V. CAPITAL BUDGET AND PROGRAM

- A. PREPARATION.** The City's capital budget will include all capital projects funds and all capital resources. The budget will be prepared annually on a project basis. The capital budget will be prepared by the Office of Budget and Strategic Planning with the involvement of responsible departments.
- B. CONTROL.** All capital project expenditures must be appropriated in the capital budget. The Chief Financial Officer must certify the availability of resources before any capital project contract is presented to the City Council for approval.
- C. PROGRAM PLANNING.** The capital budget will be taken from the capital improvements project plan for future years. The planning time frame for the capital improvements project plan should normally be five years, with a minimum of at least three years. The replacement and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered so that these costs can be included as appropriate in the annual budget.
- D. FINANCING PROGRAMS.** Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue.

- E. REPORTING.** Periodic financial reports will be prepared to enable the Department Directors to manage their capital budgets and to enable the Office of Budget and Strategic Planning to monitor and control the capital budget as authorized by the City Manager. Summary capital project status reports will be presented to the City Council monthly.

VI. CAPITAL MAINTENANCE & REPLACEMENT

The City recognizes that deferred maintenance and not anticipating capital replacements increases future capital costs. In order to address these issues, the City Council has approved a number of policies to address these issues.

- A. STREETS CAPITAL MAINTENANCE AND REPLACEMENT.** It is the policy of the City to annually provide significant funding for the Streets Division within the Public Works Department to use for a residential street maintenance program.
- B. BUILDING CAPITAL MAINTENANCE AND REPLACEMENT.** It is the policy of the City to annually provide significant funding for major maintenance on its buildings such as roof air conditioning, flooring and other replacements.
- C. PARKING LOTS AND INTERNAL ROADWAYS.** It is the policy of the City to annually provide significant funding to pay for major maintenance of parking lots and internal roadways.
- D. TECHNOLOGY.** The Information Technology Department (IT) centrally manages and budgets for replacement and maintenance of certain equipment and software city wide. Replacement schedules attempt to balance both the business needs and budget capacity of the City.

Replacement is based on a set replacement schedule for designated end user devices and replacement of certain desktop software applications as needed.

Major replacements for the computer systems including hardware and software will be anticipated for a five-year period and included with the capital projects lists presented in the annual budget.

- E. FLEET REPLACEMENT.** The City has a major investment in its fleet of cars, trucks, tractors, backhoes, and other equipment. The City will anticipate replacing existing equipment, as necessary and will establish charges that are assigned to departments to account for the cost of that replacement. The replacement fund may be used to provide funding for new equipment providing a charge to departments that recovers the initial investment and lost opportunity costs and maintains the ability of the fund to provide for replacement of all covered equipment.
- F. RADIOS, COPIERS, OTHER EQUIPMENT, AND TELEPHONES.** The City has a major investment in its radios, copiers, and telephone equipment. As a part of the on-going infrastructure maintenance and replacement, the City has anticipated the useful life of such equipment and established a means of charging the cost of replacement of that equipment to the various departments in order to recognize the city's continuing need.

VII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

- A. ACCOUNTING.** The City is solely responsible for the recording and reporting of its financial affairs, both internally and externally. The Chief Financial Officer is the City's Chief Fiscal Officer and is responsible for establishing the structure for the City's Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's financial position.

B. AUDITING.

- 1. QUALIFICATIONS OF THE AUDITOR.** In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards (GAAS) and contractual requirements. The auditor must be registered as a partnership or corporation of certified public accountants, holding a license under Chapter 901 Texas Occupations Code, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. The auditor's report on the City's financial statements will be completed and filed with the City Secretary within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

In conjunction with their review, the Chief Financial Officer shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the joint review.

- 2. RESPONSIBILITY OF AUDITOR TO CITY COUNCIL.** The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.
- 3. SELECTION OF AUDITOR.** The City will not require a periodic rotation of outside auditors, but will circulate requests for proposal for audit services at least every five years. Authorization for the City's annual audit shall occur no less than 30 days prior to the end of the fiscal year.
- 4. CITY INTERNAL AUDITOR.** Pursuant to Article III, Section 30 of the City Charter, the City may appoint an officer of the City to be the City Internal Auditor. The internal auditor will assist management in preventing, detecting and deterring fraud by monitoring the design and proper functioning of internal control policies and procedures. The internal auditor may conduct performance audits, special investigations, and special studies under the direction of the City Council or Audit Committee.

C. FINANCIAL REPORTING.

1. **EXTERNAL REPORTING.** The City shall prepare a written Comprehensive Annual Financial Report (CAFR) that shall be presented to the Council within 120 calendar days of the City's fiscal year end. Accuracy and timeliness of the CAFR are the responsibility of City staff. The CAFR shall be prepared in accordance with GAAP and shall be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. If City staffing limitations preclude such timely reporting, the Chief Financial Officer will inform the City Council of the delay and the reasons therefore.
2. **INTERNAL REPORTING.** The Fiscal Services Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

VIII. ASSET MANAGEMENT

- A. INVESTMENTS.** The Chief Financial Officer or the designee shall promptly invest all City funds with the depository bank in accordance with the provisions of the current Bank Depository Agreement or in any negotiable instrument authorized by the City Council under the provisions of the Public Funds Investment Act of 1987 as amended, and in accordance with the City Council's approved Investment Policies.

An investment report will be provided to the City Council quarterly. This report shall provide both summary and detailed information on the City's investment portfolio.

- B. CASH MANAGEMENT.** The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, including utility bills, building and related permits and licenses, fines, fees, and other collection offices as appropriate.

Periodic review of cash flow position will be performed to determine performance of cash management and conformance to investment policies. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximize return. Where legally permitted, pooling of investments will be done.

- C. FIXED ASSETS AND INVENTORY.** These assets will be reasonably safeguarded and properly accounted for, and prudently insured.

A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings or accessioned Library materials which has an original cost or value of at least \$5,000 and a useful life of more than three years. All expenditures related to specific capital projects are exceptions to the rule. Assets owned by the electric utility will be capitalized in accordance with Federal Energy Regulatory Commission (FERC) guidelines. Furthermore, assets owned by either the water or wastewater utilities will be capitalized in accordance with the National Association of Regulatory Utility Commissioners (NARUC) guidelines.

The City's fixed assets shall be reasonably safeguarded and properly accounted for and sufficiently insured. Responsibility for the safeguarding of the City's fixed assets lies with the department director in whose department the fixed asset is assigned. The Fiscal Services Department shall maintain the permanent records of the City's fixed assets including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life.

- D. COMPUTER SYSTEM/DATA SECURITY.** The City shall provide security of its computer/network system and data files through physical and logical security systems that will include, but not limited to, double back-to-back firewalls and a two-tier spam/virus protection system. The physical location of computer/network systems shall be in locations inaccessible to unauthorized personnel.

IX. DEBT MANAGEMENT

A. DEBT ISSUANCE. The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various missions as a city. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects to provide for the general good, and for capital equipment.

1. GENERAL OBLIGATION BONDS (GO's). GO's will be used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. GO's are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City, to the extent allowed by law. The term of a bond issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than twenty (20) years. General obligation bonds must be authorized by a vote of the citizens of the City of College Station.

2. REVENUE BONDS (RB's). RB'S will be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than twenty (20) years.

3. CERTIFICATES OF OBLIGATION, Contract Obligations, etc. (CO's). CO's will be used in order to fund capital requirements that are not otherwise covered under either revenue bonds or general obligation bonds. Debt service for CO's may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally CO's will be used to fund capital assets when GO's and RB's are not appropriate and when authorized under law. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than ten (10) years, but may extend to twenty (20) years when the asset is of a nature that its anticipated useful life exceeds 20 years.

B. METHOD OF ISSUANCE AND BIDDING PARAMETERS.

1. METHOD OF SALE. The City will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the City will publicly present the reasons why, and the City will participate with the financial advisor in the selection of the underwriter or direct purchaser.

2. BIDDING PARAMETERS. The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors.

C. ANALYSIS OF FINANCING ALTERNATIVES. Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

D. DISCLOSURE. Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Preliminary Official Statements, and will take responsibility for the accuracy of all financial information released.

E. FEDERAL REQUIREMENTS. The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

F. DEBT STRUCTURING. The City will issue bonds for 20 years or less, not to exceed the life of the asset acquired.

The structure should approximate level annual debt service unless operational matters dictate otherwise or if market conditions indicate potential savings could result from modifying the level payment stream.

Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

X. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

A. OPERATIONAL COVERAGE. (NO OPERATING DEFICITS). The City will maintain an operational coverage of 1.00, such that current operating revenues will at least equal or exceed current operating expenditures.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated in Paragraph B, following.

B. OPERATING RESERVES/FUND BALANCES

1. The unobligated fund balance in the General Fund should be at least 15% of the annual budgeted General Fund expenses. This percentage is the equivalent of 55 days expenditures. An additional amount of up to 3.0% should be maintained for extraordinary items or contingencies. Cash and investments alone should be equivalent to 30 days of operating expenditures.
2. The working capital (current assets less current liabilities) in the enterprise funds should be maintained at 15% of total operating expenses or the equivalent of 55 days. Cash and Investments alone should be equivalent to 30 days of operations.
3. The Hotel Tax Fund fund balance should be at least 15% of the annual budgeted expenditures. Adequate reserves are essential due to the nature of this revenue source and the reliance organizations have on this revenue source to maintain ongoing operations.
4. The Internal Service Funds will attain and retain fund balance/working capital balances appropriate for the fund.
 - (a) Some funds such as Fleet Maintenance and Utility Customer Service need only a minimal working capital balance in order to meet the needs of the fund.
 - (b) Other funds-such as the various insurance funds where risk is retained by the City in a self-insurance mode, a reserve will be established based upon an actuarial determination. Such reserve will be used for no other purposes than for financing losses under the insurance program.
 - (c) The Replacement Fund will have a working capital balance that will provide resources to replace covered equipment when it is necessary to be replaced. The funds will be replenished based on anticipated life of equipment and adjusted based on changes in the costs the covered equipment.

C. LIABILITIES AND RECEIVABLES. Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of the invoice date or on receipt of the goods or services, whichever is later. Accounts Receivable procedures will target collection for a maximum of 30 days from service, with any receivables aging past 90 days to go to a collection agency. The Chief Financial Officer is authorized to write-off uncollectible accounts that are delinquent for more than 365 days, if the proper delinquency procedures have been followed.

D. CAPITAL AND DEBT SERVICE FUNDS.

1. Monies in the capital projects funds will be used within 36 months of receipt. Balances will be used to generate interest income to offset increases in construction costs or other associated costs. Capital project funds are intended to be expended.
2. Revenues in the General Debt Service Fund are stable, based on property tax revenues and transfers from other funds. Remaining balances are maintained to meet contingencies and to make certain that the next year's debt

service payments may be met in a timely manner. The fund balance should not fall below $8\frac{1}{3}\%$ (one month) of average budgeted expenditures (in line with IRS guidelines).

XI. INTERNAL CONTROLS

- A. WRITTEN PROCEDURES.** Wherever possible, written procedures will be established and maintained by the Chief Financial Officer for all functions involving purchasing, cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. DEPARTMENT DIRECTORS' RESPONSIBILITIES.** Each department Director is responsible for ensuring that good internal controls are followed throughout his or her Department, that all Fiscal Services Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.
- C. INTERNAL REVIEWS/AUDITS.** The Accounting Division will complete a review/audit of any department or procedure as directed by the Chief Financial Officer. Audits of petty cash and cash receipts will be randomly scheduled and conducted on an annual basis.

City of College Station
Land Area and Public Safety Statistics
(as of July 2018)

Date incorporated:	October, 1938
Date first charter adopted:	October, 1938
Date present charter adopted:	May, 1992
Date of last charter amendment:	November, 2012
Form of government:	Council-Manager
Elections:	
Number of registered voters in last election in November 2017:	104,378
Number of votes cast in last municipal election (November 2017):	9,096
Number of registered voters in municipal election (November 2017):	48,843
% of registered voters voting in last municipal election (November 2017):	18.62%
Miles of streets	
Centerline Miles (CoCS, TXDoT, TAMU, Private & County)	565.21
Centerline Miles maintained by City	336.87
Miles of Sanitary Sewer Line:	359 linear miles
Fire Protection	
Number of stations:	6
Number of proposed full-time employees:	160
Police Protection	
Number of proposed full-time employees:	220.5
Number of proposed patrol units:	41
One jail facility with a capacity of:	17

Area in Square Miles	
Year	Square Miles
1938	2.00
1940	2.51
1950	2.91
1960	6.34
1970	16.00
1980	24.01
1984	28.47
1994	32.55
1995	38.14
1996	40.69
2003	47.22
2004	47.23
2008	49.60
2009	49.60
2010	49.60
2011	50.60
2012	50.80
2015	51.16
2018	51.27

City of College Station Population and Demographic Estimates

Population Count	2018 *	118,054
	2017	117,774
	2016	107,062
	2015	104,459
	2014	102,117
	2013	99,918
	2010	93,583
	2000	67,890
	1990	52,456
	1980	37,296
	1970	17,676
	1960	11,396

Sex and Age

Male	50.6%
Female	49.4%

Under 5 years	5.1%
5 to 9 years	4.3%
10 to 14 years	4.2%
15 to 19 years	14.3%
20 to 24 years	30.9%
25 to 34 years	14.3%
35 to 44 years	8.5%
45 to 54 years	6.7%
55 to 59 years	3.1%
60 to 64 years	2.8%
65 to 74 years	3.4%
75 to 84 years	1.6%
85 years and older	0.6%
Median Age	22.6

Race

White	66.7%
Black or African American	6.7%
Hispanic or Latino	14.9%
American Indian and Alaska Native	0.1%
Asian	9.6%
Native Hawaiian and Other Pacific Islander	0.0%
Some other race	0.2%
Two or more races	1.7%

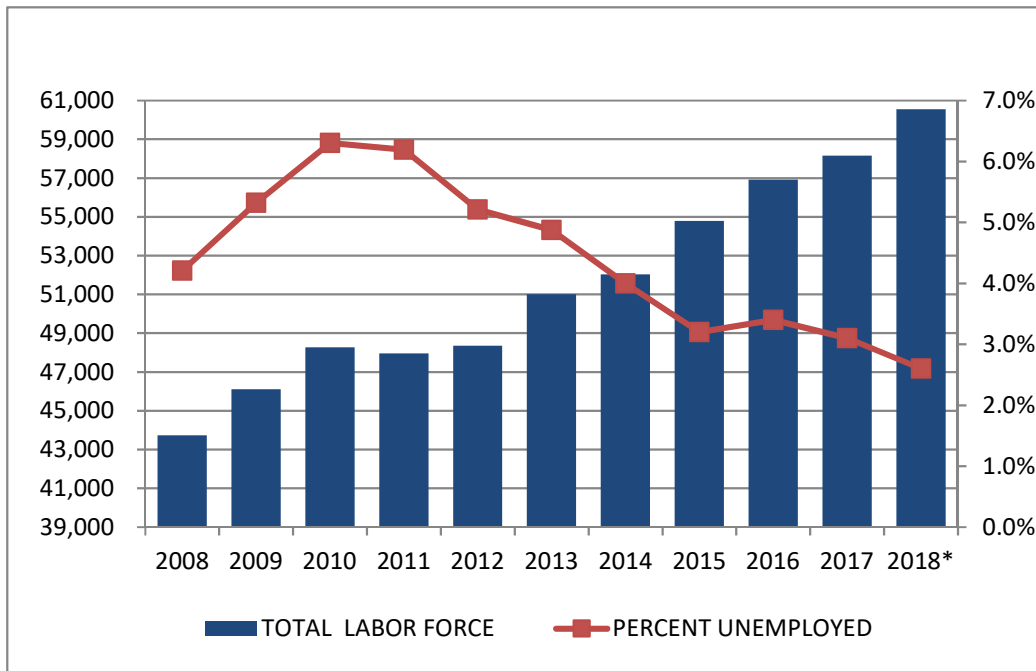
* Estimate based upon Certificates of Occupancies. Source: City of College Station, Department of Planning and Development Services as of July 2018.

Source: U.S. Census Bureau, 2012-2016 American Community Survey

Primary Labor Force for College Station

2008 - 2018
(as of July 2018)

<u>YEAR</u>	<u>TOTAL LABOR FORCE</u>	<u>NUMBER EMPLOYED</u>	<u>NUMBER UNEMPLOYED</u>	<u>PERCENT UNEMPLOYED</u>
2008	43,729	41,888	1,841	4.2%
2009	46,102	43,648	2,454	5.3%
2010	48,273	45,231	3,042	6.3%
2011	47,957	44,987	2,970	6.2%
2012	48,351	45,832	2,519	5.2%
2013	50,998	48,513	2,485	4.9%
2014	52,034	49,951	2,083	4.0%
2015	54,781	53,045	1,736	3.2%
2016	56,918	54,984	1,934	3.4%
2017	58,145	56,364	1,781	3.1%
2018*	60,538	58,965	1,573	2.6%



Source: Texas Workforce Commission

* Data reflects labor force and employment through May 2018.

City of College Station

Economic Characteristics

Civilian Labor Force Occupations for College Station

Civilian employed population 16 years and over:

Management, professional, and related occupations	48.6%
Service occupations	16.3%
Sales and office occupations	24.2%
Construction, extraction, maintenance and repair occupations	4.8%
Production, transportation, and material moving occupations	6.1%

Source: U.S. Census Bureau, 2012-2016 American Community Survey 5-year Estimate

Income and Benefits for College Station (in 2016 Inflation-Adjusted Dollars)

Households

Less than \$10,000	17.7%
\$10,000 to \$14,999	7.7%
\$15,000 to \$24,999	12.9%
\$25,000 to \$34,999	10.1%
\$35,000 to \$49,999	11.2%
\$50,000 to \$74,999	12.0%
\$75,000 to \$99,999	9.4%
\$100,000 to \$149,999	10.6%
\$150,000 to \$199,999	3.8%
\$200,000 or more	4.6%
Median household income (dollars)	\$36,471
Mean household income (dollars)	\$62,020

Families

Less than \$10,000	7.0%
\$10,000 to \$14,999	3.3%
\$15,000 to \$24,999	8.1%
\$25,000 to \$34,999	7.4%
\$35,000 to \$49,999	11.0%
\$50,000 to \$74,999	14.7%
\$75,000 to \$99,999	13.4%
\$100,000 to \$149,999	18.8%
\$150,000 to \$199,999	7.6%
\$200,000 or more	8.7%
Median household income (dollars)	\$72,047
Mean household income (dollars)	\$95,259

Non-family Households

Median household income (dollars)	\$21,244
Mean household income (dollars)	\$31,351

Mean travel time to work 16.1 minutes

Source: U.S. Census Bureau, 2012-2016 American Community Survey 5-year Estimate

Texas A&M University Enrollment

2008 - 2018

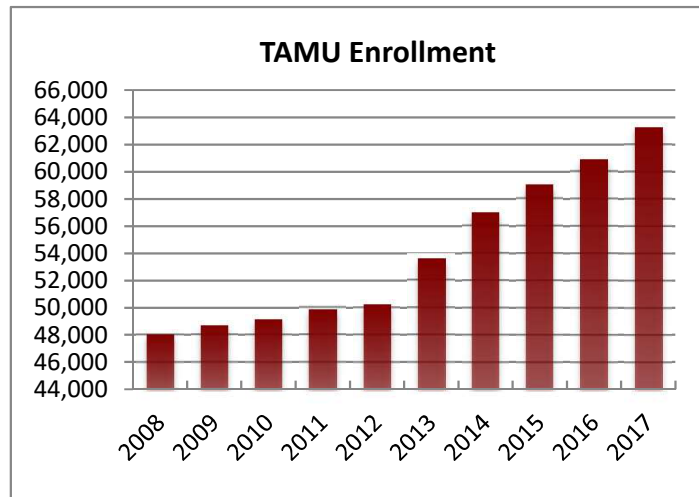


Established in 1876, Texas A&M University became the first public higher education institution in Texas.

The College Station campus posted a Fall 2017 enrollment of 63,288, remaining the largest university in Texas and among national leaders.

Students are enrolled in one of 10 colleges and 75 departments. Texas A&M has the largest engineering school in the U.S.

<u>YEAR</u>	<u>UNIVERSITY ENROLLMENT</u>
2008	48,039
2009	48,702
2010	49,129
2011	49,861
2012	50,227
2013	53,548
2014	56,948
2015	58,993
2016	60,898
* 2017	63,288



*Source: Texas A&M University DARS Enrollment Profile database. As of July 2018, data for Fall 2018 enrollment was not yet available.

City of College Station
Principal Taxpayers
(as of July 2018)

College Station - Top 10 Taxpayers	Type of Business	2018 Assessed Valuation	Percent of Total Assessed Valuation
CPP College Station I, LLC	Housing	\$72,000,000	0.81%
FujiFilm Diosynth Biotechnologies Texas LLC	Biotechnology	70,935,780	0.80%
Woodridge College Station Phase II, LLC	Apartments	61,134,650	0.69%
Woodridge College Station I, LLC	Apartments	60,907,991	0.68%
Post Oak Mall - College Station LLC	Retail Mall	57,067,490	0.64%
College Station Hospital, LP	Medical	53,353,290	0.60%
Culpepper Family, LP	Apartments	52,228,023	0.59%
SHP-The Callaway House, LP	Apartments	51,000,790	0.57%
Weinberg Israel	Housing	49,767,058	0.56%
SW Meadows Point, LP	Housing	49,007,719	0.55%
		\$577,402,791	6.49%

Top 5 Commercial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Post Oak Mall - College Station LLC	Retail Mall	\$57,067,490	0.64%
College Station Hospital LP	Medical	52,613,920	0.59%
Century Square Commercial Venture LLC	Mixed Use Retail	41,767,870	0.47%
Wal-Mart Real Estate Business Trust	Retail	34,505,389	0.39%
HEB;H E Butt Store Prop CO #1	Retail	28,727,620	0.32%
		\$214,682,289	2.41%

Top 5 Industrial Taxpayers *	Type of Business	Assessed Valuation	Valuation
FujiFilm Diosynth Biotechnologies Texas LLC	Biotechnology	\$70,935,780	0.80%
Dealer Computer Services Inc.	Retail	24,966,020	0.28%
FujiFilm Diosynth Biotech TX LLC	Biotechnology	19,095,690	0.21%
AT&T Mobility LLC	Telecommunications	8,550,190	0.10%
Dallas MTA LP	Telecommunications	4,330,630	0.05%
		\$127,878,310	1.44%

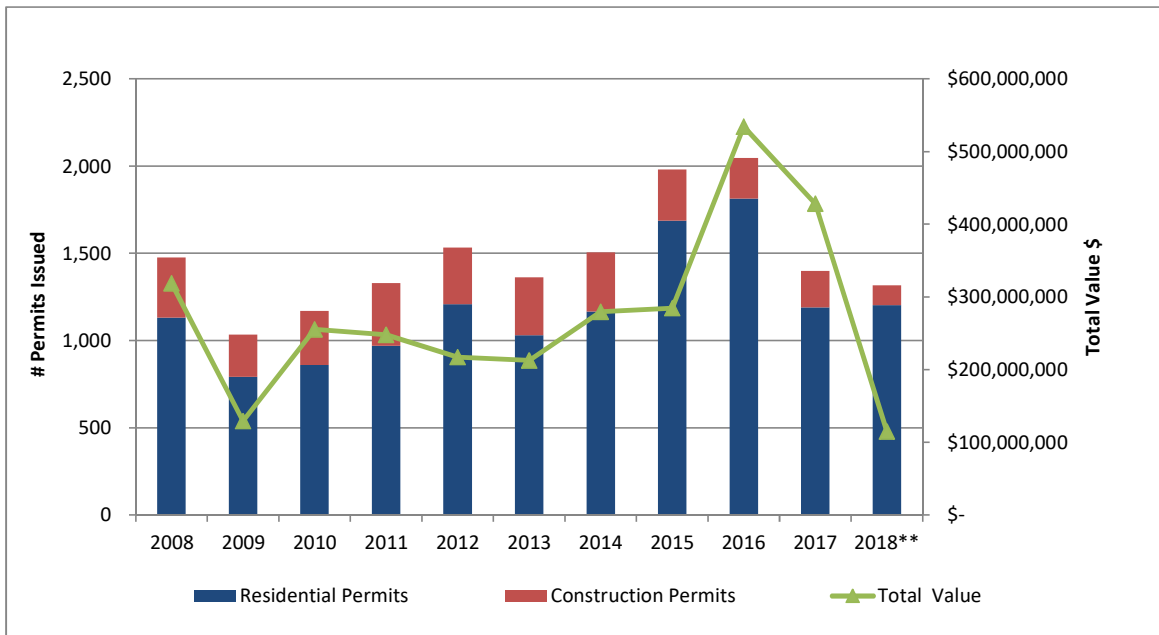
Source: Brazos County Appraisal District

*Taxpayers may own additional land that is not classified as commercial or industrial therefore the value is not picked up on the commercial and industrial value report.

City of College Station Construction Permits Last Ten Calendar Years

Year	Residential Construction		Commercial Construction		Total	
	Residential Permits	Value	Construction Permits	Value	Permits	Total Value
2008	1,131	\$ 164,494,779	346	\$ 154,313,994	1,477	\$ 318,808,773
2009	792	\$ 82,316,558	243	\$ 46,947,099	1,035	\$ 129,263,657
2010	860	\$ 93,158,066	309	\$ 162,053,510	1,169	\$ 255,211,576
2011	971	\$ 124,132,135	359	\$ 123,779,052	1,330	\$ 247,911,187
2012	1,208	\$ 149,737,218	325	\$ 67,478,910	1,533	\$ 217,216,128
2013	1,030	\$ 145,142,757	333	\$ 67,516,132	1,363	\$ 212,658,889
2014	1,167	\$ 211,909,494	338	\$ 67,570,229	1,505	\$ 279,479,723
2015	1,687	\$ 206,336,883	294	\$ 78,209,095	1,981	\$ 284,545,978
2016	1,813	\$ 326,155,478	233	\$ 207,834,013	2,046	\$ 533,989,491
2017	1,190	\$ 257,998,990	208	\$ 170,405,189	1,398	\$ 428,404,179
2018**	1,202	\$ 72,481,662	114	\$ 42,345,554	1,316	\$ 114,827,216

**Through June 2018



*** NOTE:**

*Residential Construction includes: Single family dwellings, Duplexes and Apartments as well as residential remodels and additions, slabs, roofs, and swimming pools.

*Commercial Construction includes: Commercial new construction, slab, remodel, and addition, as well as Hotel/Motel/Inn, demolition, storage/accessory and sign permits.

***In April of FY15, Planning and Development Services migrated to new software called TrakIt. Reporting capabilities for TrakIt differ from reporting capabilities from the previous software. P&DS prepared estimates based on the capabilities of the new software for the months after the transition. Estimates may differ slightly from Newsletter totals published on the CS website.

Source: The City of College Station, Planning and Development Services



Park System Inventory



PARK NAME	PARK TYPE	ACREAGE	PARK ZONE	DEVELOPMENT	RESTROOMS	SHELTER / GAZEBO	PAVILION	PICNIC UNITS	PLAY UNITS	OPEN PLAY AREA	WATER FEATURE OR POND	NATURE TRAIL	JOGGING WALKING TRAIL	EXERCISE STATION	BASKETBALL COURT	SOCCER FIELDS	SOFTBALL FIELDS	BASEBALL FIELDS	BACKSTOPS	TENNIS COURTS	VOLLEYBALL	SWIMMING POOL	PARKING SPACES	PUBLIC ART	OTHER		
ANDERSON	N	8.94	6	D	0	0		•6	•	•			•1/3	•2	•5F									30			
ART & MYRA BRIGHT	N	13.00	4	D				•2	•2	•			•1/2														
BARRACKS	N	8.39	15	D		•3		•4		•			•1/3	•	•						•2			6		Dog Park, Horseshoes	
BEE CREEK & D.A. "ANDY" ANDERSON ARBORETUM	C	43.5	B	D	0	0	0	•6	•4	•		•1/3	•1/2				OF2				04	•	0	237		Arboretum, Pickleball	
BILLIE MADELEY	N	5.14	2	D								•1												2			
BRIDGEWOOD	M	1.40	13	D				•2					•1/3													Bonfire Memorial Lights	
BRISON	N	9.20	6	D						•			•1/3											10		Bonfire Memorial Lights	
BROTHERS POND	N	16.12	5	D		•		•3	•2	•	•FP		01/2	•	•1/2												•2F
BRIAN BACHMANN COMMUNITY PARK	C	44.70	B	D	03	•	0	•	0	•					02	02F		OF6	•4F	04	•	0	544			Skate Park, SWC Center, Horseshoes	
CARTER'S CROSSING	N	7.34	4	D		•		•					•1/8														
CASTLEGATE	N	8.26	13	D		•		•2	•2	•	03P		•1/3	•							02						
CASTLEROCK	N	5.86	10	D		•		•2	•3				01/3			•F				•F							
COVE OF NANTUCKET	N	3.92	12	D									•1/3														
CREEK VIEW	N	14.01	10	D		•		•	•	•			01/2	•							•2F			7		School	
CRESCENT POINTE	N	5.00	4	D									•1/3														
CY MILLER	M	2.50	3	D		•		•			•FP		•1/3											0		Police Dept.	
EASTGATE	M	1.80	2	D						•														0			
EDELWEISS	N	12.30	5	D		•		•	•2	•			•1/2	•	•F				•F		•			10			
EDELWEISS GARTENS	N	13.60	10	D		•		•	•2	•			01/2	•													
EMERALD FOREST	N	4.59	8	D				•2	0				01/3		01/2												
ETONBURY	N	1.12	13	D		0		•																			
GABBARD	N	10.67	6	D		•		•4	•2	•	•FP		01/3								•2F						
GEORGIE K. FITCH	N	11.30	5	D		•		•2	•2	•			01/3	•	0					•2F							
JACK & DOROTHY MILLER	N	10.00	5	D		0		•3	•2	•			•1/3	•	○C	•F				•2F							School
JOHN CROMPTON	N	15.26	7	D	0	0	0	•	•		•FP		•1	•										50			
LEMONTREE	N	15.40	6	D	0			•3	•	•			•1	•1/2		OF								37			
LICK CREEK	RN	515.54	D	D	0							•2	•3											60		Nature Center, Dog Park	
LIONS	M	1.50	2	D				•3	•2						○C									10			
LONGMIRE	N	4.16	5	D				•2					•1/4														
LUTHER JONES	M	1.80	6	D						•							•F										
MERRY OAKS	N	4.60	2	D				•2	•2	•			01/3	•													
NORTHGATE PARK	M	1.59	1	U																							
OAKS	N	7.50	2	D	0	0		•7	•	•			•1/4	○C							0						Disc Golf, Horseshoes
PARKWAY	M	1.90	2	D				•	•2	•																	
PEBBLE CREEK	N	10.20	11	D		•		•2	•4	•			•1/2	○C	•2F				•2F								School
PHILLIPS	N	3.96	13	D		0		•																			
REATA MEADOWS	N	3.00	10	U																							
RICHARD CARTER	N	7.14	2	D		0				•			•1/3												•		State Historic
SANDSTONE	N	15.21	8	D		•		•	•	•			•1/3	•	•	•2F			•4F					48			
SMITH TRACT	N	11.80	4	U																							

PARK NAME	PARK TYPE	ACREAGE	PARK ZONE	DEVELOPMENT	RESTROOMS	SHELTER / GAZEBO	PAVILION	PICNIC UNITS	PLAY UNITS	OPEN PLAY AREA	WATER FEATURE OR POND	NATURE TRAIL	JOGGING WALKING TRAIL	EXERCISE STATION	BASKETBALL COURT	SOCCER FIELDS	SOFTBALL FIELDS	BASEBALL FIELDS	BACKSTOPS	TENNIS COURTS	VOLLEYBALL	SWIMMING POOL	PARKING SPACES	PUBLIC ART	OTHER
SONOMA	N	7.16	10	U																					
SOUTHEAST	C	66.68	C	U																					
SOUTHERN OAKS	N	14.49	10	D		•		•2	•2	•			•1/3	•											Disc Golf
SOUTHWEST	N	9.42	6	D		•		•			•P		01/3	•											
STEEPLECHASE	N	9.00	5	D		•		•2	•2	•			01/2		0										Dog Park
STEPHEN C. BEACHY CENTRAL	C	47.20	C	D	03	02	0	•10	0	•	•2FP	•1	01	•	0	03F	04F		•F	02	•		297		PARD Office, Batting Cages
SUMMIT CROSSING	N	8.82	4	U																					
THOMAS	C	16.10	C	D		0		•5	•4	•			01	•	•2	•F				02	•	0	27		
UNIVERSITY	N	10.20	2	D		•		•	02	•	•P		01/2										22		Dog Park
VETERANS ATHLETIC	RA	150.00	C	D	04	0	0	•	0	•			•1.5			011F	05F						1269	0	Veterans Memorial, History Mile, Batting Cage
W.A. TARROW (W. Smith)	C	21.26	B	D	0	0	0	•2	03	•			01/3		○2C 01		03F	•2F				SP	319	0	Lincoln Center, State Historic, GaGa Ball Pit
WALLACE LAKE	N	2.6	13	D						•	OP		01/8	0									20		
WILDWOOD	C	30.00	D	U																					
WINDWOOD	M	1.37	4	D		•		•2	•2	•			01												
WOLF PEN CREEK	C	47.17	C	D	03	0		•2	0	•	•P		02	•									66	0	Amphitheater, Green Room, Plaza, Disc Golf, Festival Site
WOODCREEK	N	6.60	8	D				•2	0	•			•1/3		01/2										
WOODLAND HILLS	N	14.40	9	D		•		•	03	•			01/2												

QUANTITY	PARK TYPE	TOTAL ACREAGE*
8	Mini	13.86
39	Neighborhood	349.68
Total Neighborhood Park Acreage		363.54
8	Community	316.61
Total Community Park Acreage		316.61
1	Regional Nature	515.54
1	Regional Athletic	150.00
57 Total Parks ~ 1345.69 Acres		
Developed Parks: 50 Parks		
Undeveloped Parks: 7 Parks		
Cemeteries are not included in acreage totals.		
2	Municipal Cemeteries	75 Acres

KEY	
A - Arboretum	RN - Regional Nature Park
C - Community Park	RA - Regional Athletic Park
D - Developed	SP - Spray/Splash Park
FP - Fishing Pond	State Historic - State Marker on site
F - Open Practice Fields	U - Undeveloped
M - Mini Park	N - Neighborhood Park
P - Pond (Non-fishing)	○ - Lighted Facilities
	● - Unlighted Facilities

PARK ACREAGE PER 1,000 RESIDENTS	
Neighborhood Park Acres per 1,000 (363.54 Acres)	3.1
Community Park Acres per 1,000 (982.15 Acres)	8.38
Total Acreage (1345.69) per 1,000 Residents	11.48
<i>Based on September 2017 Population Estimate of 117,238 received from the Office of Planning & Development Services.</i>	

*Mini parks are neighborhood parks, and as such, are included in the totals for Neighborhood Parks.

**The Arboretum, as part of Bee Creek Park, is included in the total acreage for Community Parks.

***Regional Parks are included in the totals for Community Parks.

City of College Station
College Station Utilities Statistics
(as of July 2018)

Utility Funds:

Electric System:

Connected Meters	41,169
Annual System Energy Sales	833,967
Peak Demand	207
Number of Substations	7
Miles of Distribution Lines	490
Overhead	202
Underground	288

Water System:

Water Connections	37,000
Gallons Per Capita Per Day:	140 gal/day
Number of Wells	9
Water Production Capacity	29,000,000
Number of Ground Storage Tanks	2
Total capacity (gallons)	8,000,000
Number of Elevated Storage Tanks	2
Total capacity (gallons)	5,000,000
Miles of Water Lines	454
Average Daily Water Use	12 Million Gallons

Solid Waste Fund:

Number of Residential Tons Collected	26,269
Number of Commercial Tons Collected	40,310
Recycling Tonnage	2,721
Clean/Green Tonnage	1,828
Landfill size	20 acres at Twin Oaks Landfill

Number of Employees:

Electric	84.50*
Water	42.0**
Sewer	48.0***

* Includes 3.0 FTEs from the proposed T&D Supervisor (1.0 FTE), Planning Project Coordinator (1.0 FTE) and GIS Analyst (1.0 FTE) SLAs. Also includes 3.0 additional FTEs for AMI: SCADA Analyst (1.0 FTE), AMI Supervisor (1.0 FTE) and AMI Superintendent (1.0 FTE).

** Includes 1.0 FTE from the proposed Field Operations Supervisor SLA.

*** Includes 2.0 FTEs from the proposed Plant Operations Maintenance Supervisor and Lead Power & Control Supervisor SLAs.

City of College Station

Court Statistics

(by Quarter: March 2018 through May 2018)

Collection rate:	\$144.17 per case to the City \$197.62 per case total
Cases disposed/cases filed:	5,820 cases disposed, 5,044 cases filed
Number of search warrants issued:	75
Email decisions to arraignments:	375 email decisions versus 11 adult arraignments
Number of repeat offenses:	Minor in Possession (2), Minor in Consumption (2)
Number of non-appearances by Juveniles and Parents:	None
Length of time:	
Time from offense date to bench trial date:	82 days
Time from offense date to jury trial date:	174 days
Average age of cases disposed:	21.43 days
Warrant Amnesty and Round Up (semi-annual statistics, as of February 2018)	
Number of cases	315.00
Total value:	\$122,123
Total collected:	\$50,356
Community Living Class Participants:	117 defendants

**City of College Station
Fund/Dept Relationship Matrix***

	General Gov't Dept	Fiscal Services Dept	Police Dept	Fire Dept	Planning & Dev Dept	Public Works Dept	Comm Services Dept	Electric Dept	Water Dept	Waste-water Dept	Parks & Rec Dept	IT Dept
Governmental Funds												
Major Governmental Funds												
General Fund	X	X	X	X	X	X	X				X	X
Debt Service Fund		X										
Non-Major Governmental Funds												
Economic Development Fund	X											
Efficiency Time Payment Fund		X										
Spring Creek Local Government Fund	X											
Capital Projects Funds												
General Gov't Projects Fund						X						
Parks Projects Fund											X	
Streets Projects Fund						X						
Special Revenue Funds												
Hotel Tax Fund	X	X									X	
Community Development Fund							X					
Roadway Maintenance Fund						X						
Wolf Pen Creek TIF Fund		X										
System-wide Water Impact Fee Fund									X			
System-wide WW Impact Fee Fund										X		
Court Technology Fee Fund		X										
Court Security Fee Fund		X										
Juvenile Case Manager Fee Fund		X										
Truancy Prevention Fee Fund		X										
Police Seizure Fund			X									
Parkland Dedication Funds											X	
Sidewalk Zone Funds					X							
Memorial Cemetery Fund											X	
TX Ave Cemetery Endow. Fund											X	
Memorial Cem Endow. Fund											X	
Public, Ed & Gov't Fee Fund	X											
East Med Dist TIRZ #19	X											
Dartmouth Synthetic TIRZ	X											
R E Meyer Fund											X	
Drainage Utility Fund						X						
Roadway Impact Fee Funds						X						
Fun For All Playground Fund											X	
Enterprise Funds												
Major Enterprise Funds Funds												
Electric Fund								X				
Water Fund									X			
Wastewater Fund										X		
Non-Major Enterprise Funds												
Solid Waste Fund						X						
Northgate Parking Fund							X					
Capital Projects Funds												
Electric Projects Fund								X				
Water Projects Fund									X			
Wastewater Projects Fund										X		
Internal Service Funds												
Insurance Funds	X											
Equipment Replacement Fund						X						
Fleet Maintenance Fund						X						
Utility Customer Service Fund		X										

*In many cases, the City Funds above are associated with multiple Departments. The relationships notated above are intended to reflect the Department(s) that is/are **primarily** responsible for the majority of the activity within the Fund.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2008
PRINCIPAL - \$9,455,000**

Streets - \$8,813,000; Traffic Signals and Safety System Improvements - \$602,000;
Park Projects \$40,000;

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-19	410,000	4.000%	17,172	427,172		
8-15-19			8,972	8,972	436,144	435,000
2-15-20	435,000	4.125%	8,972	443,972		
8-15-20			0	0	443,972	0
Interest	77,359					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2009*
PRINCIPAL - \$3,335,000**

Streets - \$595,000; Traffic Signals and Safety System Improvements - \$455,000;
Park Projects \$1,535,000; Fire Station #6 - \$750,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-19	155,000	3.700%	9,488	164,488		
8-15-19			6,620	6,620	171,108	335,000
2-15-20	160,000	3.900%	6,620	166,620		
8-15-20			3,500	3,500	170,120	175,000
2-15-21	175,000	4.000%	3,500	178,500		
8-15-21					178,500	0
Interest	51,415					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2009 (Refunding)
PRINCIPAL - \$8,095,000**

Refunding of Series 1998 (GOB), 1999 (GOB), 2000 (GOB) and 2000A (CO)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-19	445,000	3.500%	17,088	462,088		
8-15-19			9,300	9,300	471,388	465,000
2-15-20	465,000	4.000%	9,300	474,300	474,300	0
Interest	77,388					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2010
PRINCIPAL - \$19,635,000**

Streets - \$12,525,000; Park Projects \$870,000; Fire Station #6 - \$6,240,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-19	870,000	3.000%	215,803	1,085,803		
8-15-19			202,753	202,753	1,288,556	12,640,000
2-15-20	910,000	3.000%	202,753	1,112,753		
8-15-20			189,103	189,103	1,301,856	11,730,000
2-15-21	950,000	3.000%	189,103	1,139,103		
8-15-21			174,853	174,853	1,313,956	10,780,000
2-15-22	995,000	3.000%	174,853	1,169,853		
8-15-22			159,928	159,928	1,329,781	9,785,000
2-15-23	1,040,000	3.000%	159,928	1,199,928		
8-15-23			144,328	144,328	1,344,256	8,745,000
2-15-24	1,090,000	3.000%	144,328	1,234,328		
8-15-24			127,978	127,978	1,362,306	7,655,000
2-15-25	1,135,000	3.125%	127,978	1,262,978		
8-15-25			110,244	110,244	1,373,222	6,520,000
2-15-26	1,190,000	3.250%	110,244	1,300,244		
8-15-26			90,906	90,906	1,391,150	5,330,000
2-15-27	1,245,000	3.250%	90,906	1,335,906		
8-15-27			70,675	70,675	1,406,581	4,085,000
2-15-28	1,300,000	3.375%	70,675	1,370,675		
8-18-28			48,738	48,738	1,419,413	2,785,000
2-15-29	1,360,000	3.500%	48,738	1,408,738		
8-15-29			24,938	24,938	1,433,675	1,425,000
2-15-30	1,425,000	3.500%	24,938	1,449,938	1,449,938	0
Interest	3,348,747					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2010 (Refunding)
PRINCIPAL - \$37,150,000**

Refunding of Series 2000 (URB), 2001 (GOB, CO & URB) and 2002 (GOB, CO & URB)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-19	4,115,000	4.000%	256,300	4,371,300		
8-15-19			174,000	174,000	4,545,300	8,700,000
2-15-20	4,290,000	4.000%	174,000	4,464,000		
8-15-20			88,200	88,200	4,552,200	4,410,000
2-15-21	3,375,000	4.000%	88,200	3,463,200		
8-15-21			20,700	20,700	3,483,900	1,035,000
2-15-22	1,035,000	4.000%	20,700	1,055,700	1,055,700	0
Interest	1,432,325					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2012
PRINCIPAL - \$4,435,000**

Streets - \$4,260,000; Park Projects \$175,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-19	145,000	5.000%	50,016	195,016		
8-15-19			46,391	46,391	241,406	2,530,000
2-15-20	150,000	5.000%	46,391	196,391		
8-15-20			42,641	42,641	239,031	2,380,000
2-15-21	160,000	5.000%	42,641	202,641		
8-15-21			38,641	38,641	241,281	2,220,000
2-15-22	165,000	3.000%	38,641	203,641		
8-15-22			36,166	36,166	239,806	2,055,000
2-15-23	170,000	5.000%	36,166	206,166		
8-15-23			31,916	31,916	238,081	1,885,000
2-15-24	180,000	5.000%	31,916	211,916		
8-15-24			27,416	27,416	239,331	1,705,000
2-15-25	185,000	3.000%	27,416	212,416		
8-15-25			24,641	24,641	237,056	1,520,000
2-15-26	195,000	3.000%	24,641	219,641		
8-15-26			21,716	21,716	241,356	1,325,000
2-15-27	205,000	3.125%	21,716	226,716		
8-15-27			18,513	18,513	245,228	1,120,000
2-15-28	210,000	3.125%	18,513	228,513		
8-18-28			15,231	15,231	243,744	910,000
2-15-29	215,000	3.250%	15,231	230,231		
8-15-29			11,738	11,738	241,969	695,000
2-15-30	225,000	3.250%	11,738	236,738		
8-15-30			8,081	8,081	244,819	470,000
2-15-31	230,000	3.375%	8,081	238,081		
8-15-31			4,200	4,200	242,281	240,000
2-15-32	240,000	3.500%	4,200	244,200	244,200	0
Interest	807,422					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2012 Refunding
PRINCIPAL - \$16,850,000**

Refunding of Series 2003 (GOB & URB Refunding), 2004 (GOB and Refunding), 2003A (CO & URB) and 2004 (CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
2-15-19	1,410,000	5.000%	217,200	1,627,200		
8-15-19			181,950	181,950	1,809,150	7,430,000
2-15-20	1,485,000	5.000%	181,950	1,666,950		
8-15-20			144,825	144,825	1,811,775	5,945,000
2-15-21	1,565,000	5.000%	144,825	1,709,825		
8-15-21			105,700	105,700	1,815,525	4,380,000
2-15-22	1,645,000	*	105,700	1,750,700		
8-15-22			68,375	68,375	1,819,075	2,735,000
2-15-23	1,735,000	5.000%	68,375	1,803,375		
8-15-23			25,000	25,000	1,828,375	1,000,000
2-15-24	1,000,000	5.000%	25,000	1,025,000		
8-15-24				0	1,025,000	0
Interest	1,730,000					

*Denotes bifurcated maturity.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013
PRINCIPAL - \$9,020,000***

Streets Capital Projects - \$6,525,000 and Parks Capital Projects - \$2,725,000

*Due to the premium and discount received on this debt issue, the City only had to issue \$9,020,000 in bonds.
Total debt proceeds received were \$9,250,000. A premium of \$230,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						9,020,000
2-15-19	315,000	5.000%	144,684	459,684		
8-15-19			136,809	136,809	596,494	6,285,000
2-15-20	335,000	5.000%	136,809	471,809		
8-15-20			128,434	128,434	600,244	5,950,000
2-15-21	345,000	*	128,434	473,434		
8-15-21			123,259	123,259	596,694	5,605,000
2-15-22	360,000	5.000%	123,259	483,259		
8-15-22			114,259	114,259	597,519	5,245,000
2-15-23	375,000	5.000%	114,259	489,259		
8-15-23			104,884	104,884	594,144	4,870,000
2-15-24	395,000	5.000%	104,884	499,884		
8-15-24			95,009	95,009	594,894	4,475,000
2-15-25	420,000	5.000%	95,009	515,009		
8-15-25			84,509	84,509	599,519	4,055,000
2-15-26	440,000	4.000%	84,509	524,509		
8-15-26			75,709	75,709	600,219	3,615,000
2-15-27	455,000	4.000%	75,709	530,709		
8-15-27			66,609	66,609	597,319	3,160,000
2-15-28	475,000	4.000%	66,609	541,609		
8-18-28			57,109	57,109	598,719	2,685,000
2-15-29	495,000	4.125%	57,109	552,109		
8-15-29			46,900	46,900	599,009	2,190,000
2-15-30	510,000	4.250%	46,900	556,900		
8-15-30			36,063	36,063	592,963	1,680,000
2-15-31	540,000	4.250%	36,063	576,063		
8-15-31			24,588	24,588	600,650	1,140,000
2-15-32	560,000	4.250%	24,588	584,588		
8-15-32			12,688	12,688	597,275	580,000
2-15-33	580,000	4.375%	12,688	592,688	592,688	0
Interest	2,653,816					

*Denotes bifurcated maturity.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2013 Refunding
PRINCIPAL - \$11,740,000**

Refunding of Series 2005 (GOB, CO & URB) and portion of 2005A (URB)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						11,740,000
2-15-19	880,000	5.000%	181,700	1,061,700		
8-15-19			159,700	159,700	1,221,400	6,560,000
2-15-20	935,000	5.000%	159,700	1,094,700		
8-15-20			136,325	136,325	1,231,025	5,625,000
2-15-21	1,000,000	*	136,325	1,136,325		
8-15-21			115,625	115,625	1,251,950	4,625,000
2-15-22	1,055,000	5.000%	115,625	1,170,625		
8-15-22			89,250	89,250	1,259,875	3,570,000
2-15-23	1,120,000	5.000%	89,250	1,209,250		
8-15-23			61,250	61,250	1,270,500	2,450,000
2-15-24	1,190,000	5.000%	61,250	1,251,250		
8-15-24			31,500	31,500	1,282,750	1,260,000
2-15-25	1,260,000	5.000%	31,500	1,291,500		
8-15-25				0	1,291,500	0
Interest	1,752,200					

*Denotes bifurcated maturity.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2014
PRINCIPAL - \$12,695,000***

Streets Capital Projects - \$7,610,000, Facility Capital Projects - \$500,000 and Parks Capital Projects - \$5,580,000

*Due to the premium and discount received on this debt issue, a total of \$12,695,000 in bonds was issued.

Total debt proceeds received were \$13,690,000. A premium of \$995,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						12,695,000
2-15-19	485,000	5.000%	222,013	707,013		
8-15-19			209,888	209,888	916,900	10,420,000
2-15-20	510,000	5.000%	209,888	719,888		
8-15-20			197,138	197,138	917,025	9,910,000
2-15-21	530,000	3.000%	197,138	727,138		
8-15-21			189,188	189,188	916,325	9,380,000
2-15-22	550,000	3.000%	189,188	739,188		
8-15-22			180,938	180,938	920,125	8,830,000
2-15-23	570,000	5.000%	180,938	750,938		
8-15-23			166,688	166,688	917,625	8,260,000
2-15-24	600,000	5.000%	166,688	766,688		
8-15-24			151,688	151,688	918,375	7,660,000
2-15-25	630,000	5.000%	151,688	781,688		
8-15-25			135,938	135,938	917,625	7,030,000
2-15-26	665,000	5.000%	135,938	800,938		
8-15-26			119,313	119,313	920,250	6,365,000
2-15-27	695,000	4.000%	119,313	814,313		
8-15-27			105,413	105,413	919,725	5,670,000
2-15-28	720,000	4.000%	105,413	825,413		
8-18-28			91,013	91,013	916,425	4,950,000
2-15-29	750,000	4.000%	91,013	841,013		
8-15-29			76,013	76,013	917,025	4,200,000
2-15-30	780,000	4.000%	76,013	856,013		
8-15-30			60,413	60,413	916,425	3,420,000
2-15-31	810,000	3.500%	60,413	870,413		
8-15-31			46,238	46,238	916,650	2,610,000
2-15-32	840,000	3.500%	46,238	886,238		
8-15-32			31,538	31,538	917,775	1,770,000
2-15-33	870,000	3.500%	31,538	901,538		
8-15-33			16,313	16,313	917,850	900,000
2-15-34	900,000	3.625%	16,313	916,313	916,313	0
Interest	4,232,963					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2014 Refunding
PRINCIPAL - \$23,170,000**

Refunding of Series 2006 (GOB, CO & URB) and portion of 2005A (URB)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						23,170,000
2-15-19	1,500,000	5.000%	328,275	1,828,275		
8-15-19			290,775	290,775	2,119,050	12,995,000
2-15-20	1,590,000	5.000%	290,775	1,880,775		
8-15-20			251,025	251,025	2,131,800	11,405,000
2-15-21	1,670,000	3.000%	251,025	1,921,025		
8-15-21			225,975	225,975	2,147,000	9,735,000
2-15-22	1,740,000	3.000%	225,975	1,965,975		
8-15-22			199,875	199,875	2,165,850	7,995,000
2-15-23	1,825,000	5.000%	199,875	2,024,875		
8-15-23			154,250	154,250	2,179,125	6,170,000
2-15-24	1,940,000	5.000%	154,250	2,094,250		
8-15-24			105,750	105,750	2,200,000	4,230,000
2-15-25	2,055,000	5.000%	105,750	2,160,750		
8-15-25			54,375	54,375	2,215,125	2,175,000
2-15-26	2,175,000	5.000%	54,375	2,229,375		
Interest	3,599,000					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2016
PRINCIPAL - \$8,265,000***

Street Projects - \$4,600,000 and Library Expansion - \$4,185,000
*Due to the premium and discount received on this debt issue, a total of \$8,265,000 in bonds was issued.
Total debt proceeds received were \$8,785,000. A premium of \$520,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						8,265,000
2-15-19	295,000	5.000%	134,613	429,613		
8-15-19			127,238	127,238	556,850	7,415,000
2-15-20	310,000	5.000%	127,238	437,238		
8-15-20			119,488	119,488	556,725	7,105,000
2-15-21	325,000	5.000%	119,488	444,488		
8-15-21			111,363	111,363	555,850	6,780,000
2-15-22	345,000	5.000%	111,363	456,363		
8-15-22			102,738	102,738	559,100	6,435,000
2-15-23	360,000	5.000%	102,738	462,738		
8-15-23			93,738	93,738	556,475	6,075,000
2-15-24	380,000	5.000%	93,738	473,738		
8-15-24			84,238	84,238	557,975	5,695,000
2-15-25	400,000	5.000%	84,238	484,238		
8-15-25			74,238	74,238	558,475	5,295,000
2-15-26	420,000	5.000%	74,238	494,238		
8-15-26			63,738	63,738	557,975	4,875,000
2-15-27	435,000	2.000%	63,738	498,738		
8-15-27			59,388	59,388	558,125	4,440,000
2-15-28	445,000	2.125%	59,388	504,388		
8-15-28			54,659	54,659	559,047	3,995,000
2-15-29	455,000	2.250%	54,659	509,659		
8-15-29			49,541	49,541	559,200	3,540,000
2-15-30	465,000	2.375%	49,541	514,541		
8-15-30			44,019	44,019	558,559	3,075,000
2-15-31	475,000	2.500%	44,019	519,019		
8-15-31			38,081	38,081	557,100	2,600,000
2-15-32	490,000	2.625%	38,081	528,081		
8-15-32			31,650	31,650	559,731	2,110,000
2-15-33	505,000	3.000%	31,650	536,650		
8-15-33			24,075	24,075	560,725	1,605,000
2-15-34	520,000	3.000%	24,075	544,075		
8-15-34			16,275	16,275	560,350	1,085,000
2-15-35	535,000	3.000%	16,275	551,275		
8-15-35			8,250	8,250	559,525	550,000
2-15-36	550,000	3.000%	8,250	558,250	558,250	
Interest	2,616,263					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2016 Refunding
PRINCIPAL - \$32,625,000**

Refunding of Series 2006 (GOB), Series 2007 (GOB, CO and URB), and portions of Series 2008 (GOB and CO)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						32,625,000
2-15-19	1,105,000	5.000%	622,300	1,727,300		
8-15-19			594,675	594,675	2,321,975	27,515,000
2-15-20	1,165,000	5.000%	594,675	1,759,675		
8-15-20			565,550	565,550	2,325,225	26,350,000
2-15-21	2,875,000	5.000%	565,550	3,440,550		
8-15-21			493,675	493,675	3,934,225	23,475,000
2-15-22	3,055,000	5.000%	493,675	3,548,675		
8-15-22			417,300	417,300	3,965,975	20,420,000
2-15-23	3,245,000	5.000%	417,300	3,662,300		
8-15-23			336,175	336,175	3,998,475	17,175,000
2-15-24	3,415,000	5.000%	336,175	3,751,175		
8-15-24			250,800	250,800	4,001,975	13,760,000
2-15-25	3,620,000	5.000%	250,800	3,870,800		
8-15-25			160,300	160,300	4,031,100	10,140,000
2-15-26	3,830,000	5.000%	160,300	3,990,300		
8-15-26			64,550	64,550	4,054,850	6,310,000
2-15-27	3,990,000	2.000%	64,550	4,054,550		
8-15-27			24,650	24,650	4,079,200	2,320,000
2-15-28	2,320,000	2.125%	24,650	2,344,650	2,344,650	
Interest	7,727,500					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2017
PRINCIPAL - \$17,390,000***

Street Projects - \$13,690,000 and Library Expansion - \$3,700,000

*Due to the premium and discount received on this debt issue, a total of \$16,505,000 in bonds was issued.

Total debt proceeds received were \$17,390,000. A premium of \$885,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						16,505,000
2-15-19	585,000	5.000%	284,428	869,428		
8-15-19			269,803	269,803	1,139,231	15,430,000
2-15-20	605,000	2.000%	269,803	874,803		
8-15-20			263,753	263,753	1,138,556	14,825,000
2-15-21	615,000	2.000%	263,753	878,753		
8-15-21			257,603	257,603	1,136,356	14,210,000
2-15-22	640,000	5.000%	257,603	897,603		
8-15-22			241,603	241,603	1,139,206	13,570,000
2-15-23	675,000	5.000%	241,603	916,603		
8-15-23			224,728	224,728	1,141,331	12,895,000
2-15-24	710,000	5.000%	224,728	934,728		
8-15-24			206,978	206,978	1,141,706	12,185,000
2-15-25	745,000	5.000%	206,978	951,978		
8-15-25			188,353	188,353	1,140,331	11,440,000
2-15-26	780,000	5.000%	188,353	968,353		
8-15-26			168,853	168,853	1,137,206	10,660,000
2-15-27	825,000	5.000%	168,853	993,853		
8-15-27			148,228	148,228	1,142,081	9,835,000
2-15-28	855,000	3.000%	148,228	1,003,228		
8-15-28			135,403	135,403	1,138,631	8,980,000
2-15-29	880,000	3.000%	135,403	1,015,403		
8-15-29			122,203	122,203	1,137,606	8,100,000
2-15-30	910,000	3.000%	122,203	1,032,203		
8-15-30			108,553	108,553	1,140,756	7,190,000
2-15-31	940,000	3.000%	108,553	1,048,553		
8-15-31			94,453	94,453	1,143,006	6,250,000
2-15-32	965,000	3.000%	94,453	1,059,453		
8-15-32			79,978	79,978	1,139,431	5,285,000
2-15-33	995,000	3.000%	79,978	1,074,978		
8-15-33			65,053	65,053	1,140,031	4,290,000
2-15-34	1,025,000	3.000%	65,053	1,090,053		
8-15-34			49,678	49,678	1,139,731	3,265,000
2-15-35	1,055,000	3.000%	49,678	1,104,678		
8-15-35			33,853	33,853	1,138,531	2,210,000
2-15-36	1,085,000	3.000%	33,853	1,118,853		
8-15-36			17,578	17,578	1,136,431	1,125,000
2-15-37	1,125,000	3.125%	17,578	1,142,578	1,142,578	
Interest	5,637,741					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
G.O.B. SERIES 2017 Refunding
PRINCIPAL - \$13,295,000**

Refunding of Series 2009 (GOB and CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						13,295,000
2-15-19	-	-	293,875	293,875		
8-15-19			293,875	293,875	587,750	13,295,000
2-15-20	-	-	293,875	293,875		
8-15-20			293,875	293,875	587,750	13,295,000
2-15-21	-	-	293,875	293,875		
8-15-21			293,875	293,875	587,750	13,295,000
2-15-22	1,355,000	5.000%	293,875	1,648,875		
8-15-22			260,000	260,000	1,908,875	11,940,000
2-15-23	1,445,000	5.000%	260,000	1,705,000		
8-15-23			223,875	223,875	1,928,875	10,495,000
2-15-24	1,525,000	5.000%	223,875	1,748,875		
8-15-24			185,750	185,750	1,934,625	8,970,000
2-15-25	1,620,000	5.000%	185,750	1,805,750		
8-15-25			145,250	145,250	1,951,000	7,350,000
2-15-26	1,705,000	5.000%	145,250	1,850,250		
8-15-26			102,625	102,625	1,952,875	5,645,000
2-15-27	1,795,000	5.000%	102,625	1,897,625		
8-15-27			57,750	57,750	1,955,375	3,850,000
2-15-28	1,890,000	3.000%	57,750	1,947,750		
8-15-28			29,400	29,400	1,977,150	1,960,000
2-15-29	1,960,000	3.000%	29,400	1,989,400	1,989,400	
Interest	4,729,276					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2008*
PRINCIPAL - \$26,440,000

Street Projects \$1,800,000; Park Projects \$1,427,000; Cemetery Project \$6,748,000; Municipal Facility Improvements \$250,000; Wireless Infrastructure \$200,000; Electric Projects \$6,700,000; Water Projects \$6,900,000; WW Projects \$2,200,000; Issuance Costs \$215,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-19	1,235,000	4.000%	51,513	1,286,513		
8-15-19			26,813	26,813	1,313,325	1,300,000
2-15-20	1,300,000	4.125%	26,813	1,326,813		
Interest	231,563					

*These bonds were included in the FY16 GOB Refunding.

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2009**
PRINCIPAL - \$29,010,000

Cemetery Project - \$540,000; Technology Projects - \$2,710,000; Convention Center - \$915,000*;
 Landfill - \$5,120,000; Electric Projects - \$12,095,000; Water Projects - \$7,500,000; Debt Issuance Cost - \$150,000

*\$2,305,000 of Convention Center debt was defeased in FY12 thereby reducing the principal
 outstanding to \$600,000 (payments of \$315,000 made prior to defeasance). The \$600,000 Convention Center
 debt balance was transferred to the Electric Fund in FY13 in lieu of additional debt issuance in that fund.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-19	1,165,000	3.750%	71,944	1,236,944		
8-15-19			50,100	50,100	1,287,044	2,505,000
2-15-20	1,220,000	4.000%	50,100	1,270,100		
8-15-20			25,700	25,700	1,295,800	1,285,000
2-15-21	1,285,000	4.000%	25,700	1,310,700		
8-15-21					1,310,700	0
Interest	386,769					

**These bonds were included in the FY17 GOB Refunding.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2010
PRINCIPAL - \$3,900,000**

Arts Council of Brazos Valley Building - \$520,000; Electric Projects - \$2,530,000;
Information Technology Projects - \$410,000; Wastewater Projects - \$300,000; Debt Issuance Cost - \$140,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-19	130,000	2.500%	31,434	161,434		
8-15-19			29,809	29,809	191,244	1,865,000
2-15-20	135,000	2.500%	29,809	164,809		
8-15-20			28,122	28,122	192,931	1,730,000
2-15-21	140,000	3.000%	28,122	168,122		
8-15-21			26,022	26,022	194,144	1,590,000
2-15-22	145,000	3.000%	26,022	171,022		
8-15-22			23,847	23,847	194,869	1,445,000
2-15-23	155,000	3.000%	23,847	178,847		
8-15-23			21,522	21,522	200,369	1,290,000
2-15-24	160,000	3.000%	21,522	181,522		
8-15-24			19,122	19,122	200,644	1,130,000
2-15-25	170,000	3.125%	19,122	189,122		
8-15-25			16,466	16,466	205,588	960,000
2-15-26	175,000	3.250%	16,466	191,466		
8-15-26			13,622	13,622	205,088	785,000
2-15-27	185,000	3.375%	13,622	198,622		
8-15-27			10,500	10,500	209,122	600,000
2-15-28	190,000	3.500%	10,500	200,500		
8-15-28			7,175	7,175	207,675	410,000
2-15-29	200,000	3.500%	7,175	207,175		
8-15-29			3,675	3,675	210,850	210,000
2-15-30	210,000	3.500%	3,675	213,675	213,675	0
Interest	495,628					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2011
PRINCIPAL - \$7,935,000**

Electric Projects - \$4,790,000; Wastewater Projects - \$3,130,000; Gen'l Gov't Debt Issuance Costs - \$15,000

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-19	340,000	2.250%	87,416	427,416		
8-15-19			83,591	83,591	511,008	5,540,000
2-15-20	355,000	2.250%	83,591	438,591		
8-15-20			79,598	79,598	518,189	5,185,000
2-15-21	370,000	2.200%	79,598	449,598		
8-15-21			75,528	75,528	525,125	4,815,000
2-15-22	390,000	2.400%	75,528	465,528		
8-15-22			70,848	70,848	536,375	4,425,000
2-15-23	405,000	2.600%	70,848	475,848		
8-15-23			65,583	65,583	541,430	4,020,000
2-15-24	430,000	2.800%	65,583	495,583		
8-15-24			59,563	59,563	555,145	3,590,000
2-15-25	445,000	3.000%	59,563	504,563		
8-15-25			52,888	52,888	557,450	3,145,000
2-15-26	465,000	3.100%	52,888	517,888		
8-15-26			45,680	45,680	563,568	2,680,000
2-15-27	490,000	3.200%	45,680	535,680		
8-15-27			37,840	37,840	573,520	2,190,000
2-15-28	510,000	3.300%	37,840	547,840		
8-15-28			29,425	29,425	577,265	1,680,000
2-15-29	535,000	3.400%	29,425	564,425		
8-15-29			20,330	20,330	584,755	1,145,000
2-15-30	560,000	3.500%	20,330	580,330		
8-15-30			10,530	10,530	590,860	585,000
2-15-31	585,000	3.600%	10,530	595,530	595,530	0
Interest	1,528,301					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2012
PRINCIPAL - \$16,415,000*

Electric Projects - \$8,000,000; Water Projects - \$3,000,000; Wastewater Projects - \$6,000,000; Debt Issuance Costs - \$215,000

*Due to the premium and discount received on this debt issue, the City only had to issue \$16.415 million in bonds.

Total Debt proceeds received = \$17.215 million. Premium of \$800,000 was paid to the City.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
2-15-19	725,000	3.000%	227,606	952,606		
8-15-19			216,731	216,731	1,169,338	11,930,000
2-15-20	740,000	3.000%	216,731	956,731		
8-15-20			205,631	205,631	1,162,363	11,190,000
2-15-21	765,000	4.000%	205,631	970,631		
8-15-21			190,331	190,331	1,160,963	10,425,000
2-15-22	795,000	4.000%	190,331	985,331		
8-15-22			174,431	174,431	1,159,763	9,630,000
2-15-23	830,000	4.000%	174,431	1,004,431		
8-15-23			157,831	157,831	1,162,263	8,800,000
2-15-24	860,000	3.000%	157,831	1,017,831		
8-15-24			144,931	144,931	1,162,763	7,940,000
2-15-25	885,000	3.000%	144,931	1,029,931		
8-15-25			131,656	131,656	1,161,588	7,055,000
2-15-26	910,000	3.000%	131,656	1,041,656		
8-15-26			118,006	118,006	1,159,663	6,145,000
2-15-27	935,000	3.125%	118,006	1,053,006		
8-15-27			103,397	103,397	1,156,403	5,210,000
2-15-28	965,000	3.125%	103,397	1,068,397		
8-15-28			88,319	88,319	1,156,716	4,245,000
2-15-29	1,000,000	3.250%	88,319	1,088,319		
8-15-29			72,069	72,069	1,160,388	3,245,000
2-15-30	1,035,000	3.250%	72,069	1,107,069		
8-15-30			55,250	55,250	1,162,319	2,210,000
2-15-31	1,075,000	5.000%	55,250	1,130,250		
8-15-31			28,375	28,375	1,158,625	1,135,000
2-15-32	1,135,000	5.000%	28,375	1,163,375	1,163,375	0
Interest	4,067,238					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2013
PRINCIPAL - \$10,230,000***

Electric Projects - \$8,250,000 and Wastewater Projects - \$2,000,000

*Due to the premium and discount received on this debt issue, the City only had to issue \$10,230,000 in bonds.

Total debt proceeds received were \$10,250,000. A premium of \$20,000 was paid to the City.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						10,230,000
2-15-19	415,000	5.000%	167,972	582,972		
8-15-19			157,597	157,597	740,569	7,920,000
2-15-20	435,000	4.000%	157,597	592,597		
8-15-20			148,897	148,897	741,494	7,485,000
2-15-21	455,000	3.000%	148,897	603,897		
8-15-21			142,072	142,072	745,969	7,030,000
2-15-22	470,000	4.000%	142,072	612,072		
8-15-22			132,672	132,672	744,744	6,560,000
2-15-23	490,000	4.000%	132,672	622,672		
8-15-23			122,872	122,872	745,544	6,070,000
2-15-24	510,000	3.250%	122,872	632,872		
8-15-24			114,584	114,584	747,456	5,560,000
2-15-25	525,000	3.500%	114,584	639,584		
8-15-25			105,397	105,397	744,981	5,035,000
2-15-26	540,000	4.000%	105,397	645,397		
8-15-26			94,597	94,597	739,994	4,495,000
2-15-27	565,000	4.000%	94,597	659,597		
8-15-27			83,297	83,297	742,894	3,930,000
2-15-28	590,000	4.000%	83,297	673,297		
8-15-28			71,497	71,497	744,794	3,340,000
2-15-29	615,000	4.125%	71,497	686,497		
8-15-29			58,813	58,813	745,309	2,725,000
2-15-30	640,000	4.250%	58,813	698,813		
8-15-30			45,213	45,213	744,025	2,085,000
2-15-31	665,000	4.250%	45,213	710,213		
8-15-31			31,081	31,081	741,294	1,420,000
2-15-32	695,000	4.250%	31,081	726,081		
8-15-32			16,313	16,313	742,394	725,000
2-15-33	725,000	4.500%	16,313	741,313	741,313	0
Interest	3,161,716					

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2014
PRINCIPAL - \$34,005,000***

IT Projects - \$5,105,000; Street Projects - \$6,940,000

Electric Projects - \$8,750,000, Water Projects- \$6,500,000 and Wastewater Projects - \$11,400,000

*Due to the premium and discount received on this debt issue, \$34,005,000 in bonds were issued. Total debt proceeds received were \$38,695,000. A premium of \$4,690,000 was paid to the City.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						34,005,000
2-15-19	1,670,000	5.000%	670,863	2,340,863		
8-15-19			629,113	629,113	2,969,975	26,195,000
2-15-20	1,685,000	5.000%	629,113	2,314,113		
8-15-20			599,626	599,626	2,913,738	24,510,000
2-15-21	1,750,000	5.000%	599,626	2,349,626		
8-15-21			569,000	569,000	2,918,626	22,760,000
2-15-22	1,825,000	5.000%	569,000	2,394,000		
8-15-22			523,375	523,375	2,917,375	20,935,000
2-15-23	1,920,000	5.000%	523,375	2,443,375		
8-15-23			475,375	475,375	2,918,750	19,015,000
2-15-24	2,025,000	5.000%	475,375	2,500,375		
8-15-24			424,750	424,750	2,925,125	16,990,000
2-15-25	1,345,000	5.000%	424,750	1,769,750		
8-15-25			391,125	391,125	2,160,875	15,645,000
2-15-26	1,410,000	5.000%	391,125	1,801,125		
8-15-26			355,875	355,875	2,157,000	14,235,000
2-15-27	1,480,000	5.000%	355,875	1,835,875		
8-15-27			318,875	318,875	2,154,750	12,755,000
2-15-28	1,560,000	5.000%	318,875	1,878,875		
8-15-28			279,875	279,875	2,158,750	11,195,000
2-15-29	1,640,000	5.000%	279,875	1,919,875		
8-15-29			238,875	238,875	2,158,750	9,555,000
2-15-30	1,730,000	5.000%	238,875	1,968,875		
8-15-30			195,625	195,625	2,164,500	7,825,000
2-15-31	1,815,000	5.000%	195,625	2,010,625		
8-15-31			150,250	150,250	2,160,875	6,010,000
2-15-32	1,905,000	5.000%	150,250	2,055,250		
8-15-32			102,625	102,625	2,157,875	4,105,000
2-15-33	2,000,000	5.000%	102,625	2,102,625		
8-15-33			52,625	52,625	2,155,250	2,105,000
2-15-34	2,105,000	5.000%	52,625	2,157,625		
Interest	12,666,189					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2016
PRINCIPAL - \$25,720,000*

Street Projects - \$17,050,000; Police Station Design - \$3,000,000;
Water Projects- \$7,900,000

*Due to the premium and discount received on this debt issue, \$25,720,000 in bonds were issued.
Total debt proceeds received were \$27,950,000. A premium of \$2,230,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						25,720,000
2-15-19	1,085,000	5.000%	435,484	1,520,484		
8-15-19			408,359	408,359	1,928,844	21,565,000
2-15-20	1,140,000	5.000%	408,359	1,548,359		
8-15-20			379,859	379,859	1,928,219	20,425,000
2-15-21	1,195,000	5.000%	379,859	1,574,859		
8-15-21			349,984	349,984	1,924,844	19,230,000
2-15-22	1,260,000	5.000%	349,984	1,609,984		
8-15-22			318,484	318,484	1,928,469	17,970,000
2-15-23	1,315,000	5.000%	318,484	1,633,484		
8-15-23			285,609	285,609	1,919,094	16,655,000
2-15-24	1,390,000	5.000%	285,609	1,675,609		
8-15-24			250,859	250,859	1,926,469	15,265,000
2-15-25	1,460,000	4.000%	250,859	1,710,859		
8-15-25			214,359	214,359	1,925,219	13,805,000
2-15-26	1,535,000	2.000%	214,359	1,749,359		
8-15-26			175,984	175,984	1,925,344	12,270,000
2-15-27	1,085,000	2.250%	175,984	1,260,984		
8-15-27			154,284	154,284	1,415,269	11,185,000
2-15-28	1,115,000	2.375%	154,284	1,269,284		
8-15-28			143,134	143,134	1,412,419	10,070,000
2-15-29	1,140,000	3.000%	143,134	1,283,134		
8-15-29			130,309	130,309	1,413,444	8,930,000
2-15-30	1,165,000	3.000%	130,309	1,295,309		
8-15-30			116,475	116,475	1,411,784	7,765,000
2-15-31	1,200,000	3.000%	116,475	1,316,475		
8-15-31			98,475	98,475	1,414,950	6,565,000
2-15-32	1,235,000	3.000%	98,475	1,333,475		
8-15-32			79,950	79,950	1,413,425	5,330,000
2-15-33	1,275,000	3.000%	79,950	1,354,950		
8-15-33			60,825	60,825	1,415,775	4,055,000
2-15-34	1,310,000	3.000%	60,825	1,370,825		
8-15-34			41,175	41,175	1,412,000	2,745,000
2-15-35	1,350,000	3.000%	41,175	1,391,175		
8-15-35			20,925	20,925	1,412,100	1,395,000
2-15-36	1,395,000	3.000%	20,925	1,415,925		
Interest	7,790,185					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2017
PRINCIPAL - \$57,725,000*

Street Projects - \$21,135,000; Parks Projects - \$1,025,000; Police Station Construction - \$25,000,000;
 Technology Projects - \$550,000; Public Safety Projects - \$2,535,000; City Gateway Project - \$175,000;
 Water Projects- \$8,420,000; Wastewater Projects (LCWWTP Expansion) - \$5,000,000

*Due to the premium and discount received on this debt issue, \$25,720,000 in bonds were issued.
 Total debt proceeds received were \$63,840,000. A premium of \$6,115,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						57,725,000
2-15-19	2,100,000	5.000%	1,170,072	3,270,072		
8-15-19			1,117,572	1,117,572	4,387,644	52,265,000
2-15-20	2,200,000	5.000%	1,117,572	3,317,572		
8-15-20			1,062,572	1,062,572	4,380,144	50,065,000
2-15-21	2,310,000	5.000%	1,062,572	3,372,572		
8-15-21			1,004,822	1,004,822	4,377,394	47,755,000
2-15-22	2,440,000	5.000%	1,004,822	3,444,822		
8-15-22			943,822	943,822	4,388,644	45,315,000
2-15-23	2,555,000	5.000%	943,822	3,498,822		
8-15-23			879,947	879,947	4,378,769	42,760,000
2-15-24	2,675,000	5.000%	879,947	3,554,947		
8-15-24			813,072	813,072	4,368,019	40,085,000
2-15-25	2,545,000	5.000%	813,072	3,358,072		
8-15-25			749,447	749,447	4,107,519	37,540,000
2-15-26	2,675,000	5.000%	749,447	3,424,447		
8-15-26			682,572	682,572	4,107,019	34,865,000
2-15-27	2,810,000	5.000%	682,572	3,492,572		
8-15-27			612,322	612,322	4,104,894	32,055,000
2-15-28	2,620,000	5.000%	612,322	3,232,322		
8-15-28			546,822	546,822	3,779,144	29,435,000
2-15-29	2,760,000	5.000%	546,822	3,306,822		
8-15-29			477,822	477,822	3,784,644	26,675,000
2-15-30	2,900,000	5.000%	477,822	3,377,822		
8-15-30			405,322	405,322	3,783,144	23,775,000
2-15-31	3,045,000	5.000%	405,322	3,450,322		
8-15-31			329,197	329,197	3,779,519	20,730,000
2-15-32	3,185,000	4.000%	329,197	3,514,197		
8-15-32			265,497	265,497	3,779,694	17,545,000
2-15-33	3,300,000	3.000%	265,497	3,565,497		
8-15-33			215,997	215,997	3,781,494	14,245,000
2-15-34	3,405,000	3.000%	215,997	3,620,997		
8-15-34			164,922	164,922	3,785,919	10,840,000
2-15-35	3,510,000	3.000%	164,922	3,674,922		
8-15-35			112,272	112,272	3,787,194	7,330,000
2-15-36	3,615,000	3.000%	112,272	3,727,272		
8-15-36			58,047	58,047	3,785,319	3,715,000
2-15-37	3,715,000	3.125%	58,047	3,773,047		
					3,773,047	
Interest	24,798,788					

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2018
PRINCIPAL - \$37,380,000*

Street Projects - \$10,625,000; Parks Projects - \$5,210,000; Technology Projects - \$3,050,000;
Water Projects \$3,570,000; Wastewater Projects - \$10,000,000; Electric Projects - \$6,300,000
*Due to the premium and discount received on this debt issue, \$38,755,000 in bonds were issued.
Total debt proceeds received were \$37,380,000. A premium of \$1,375,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						37,380,000
2-15-19	3,425,000	5.000%	1,001,956	4,426,956		
8-15-19			678,579	678,579	5,105,535	33,955,000
2-15-20	1,200,000	5.000%	678,579	1,878,579		
8-15-20			648,579	648,579	2,527,158	32,755,000
2-15-21	1,270,000	5.000%	648,579	1,918,579		
8-15-21			616,829	616,829	2,535,408	31,485,000
2-15-22	1,330,000	5.000%	616,829	1,946,829		
8-15-22			583,579	583,579	2,530,408	30,155,000
2-15-23	1,400,000	5.000%	583,579	1,983,579		
8-15-23			548,579	548,579	2,532,158	28,755,000
2-15-24	1,480,000	5.000%	548,579	2,028,579		
8-15-24			511,579	511,579	2,540,158	27,275,000
2-15-25	1,555,000	5.000%	511,579	2,066,579		
8-15-25			472,704	472,704	2,539,283	25,720,000
2-15-26	1,610,000	5.000%	472,704	2,082,704		
8-15-26			432,454	432,454	2,515,158	24,110,000
2-15-27	1,695,000	5.000%	432,454	2,127,454		
8-15-27			390,079	390,079	2,517,533	22,415,000
2-15-28	1,770,000	5.000%	390,079	2,160,079		
8-15-28			345,829	345,829	2,505,908	20,645,000
2-15-29	1,780,000	2.950%	345,829	2,125,829		
8-15-29			319,574	319,574	2,445,403	18,865,000
2-15-30	1,835,000	3.050%	319,574	2,154,574		
8-15-30			291,590	291,590	2,446,164	17,030,000
2-15-31	1,885,000	3.200%	291,590	2,176,590		
8-15-31			261,430	261,430	2,438,020	15,145,000
2-15-32	1,950,000	3.250%	261,430	2,211,430		
8-15-32			229,743	229,743	2,441,173	13,195,000
2-15-33	2,020,000	3.300%	229,743	2,249,743		
8-15-33			196,413	196,413	2,446,156	11,175,000
2-15-34	2,085,000	3.350%	196,413	2,281,413		
8-15-34			161,489	161,489	2,442,902	9,090,000
2-15-35	2,150,000	3.450%	161,489	2,311,489		
8-15-35			124,401	124,401	2,435,890	6,940,000
2-15-36	2,235,000	3.500%	124,401	2,359,401		
8-15-36			85,289	85,289	2,444,690	4,705,000
2-15-37	2,310,000	3.600%	85,289	2,395,289		
8-15-37			43,709	43,709	2,438,998	2,395,000
2-15-38	2,395,000	3.650%	43,709	2,438,709		
					2,438,709	

Interest 14,886,812

General Fund Transfers and Other (Sources) Uses

The General Fund has several different types of transfers and other sources and uses of funds as reported in the bottom sections of the General Fund Budget Summary. This appendix provides the details within the categories of General & Administrative Transfers, Interfund Transfers, Public Agency Funding, Consulting Services, Capital Projects and Other.

The **General and Administrative (G&A) Transfers** are used to reflect the recovery of the costs associated with the administrative services provided by service departments within the General Fund to other funds. Administrative services within the General Fund include accounting, purchasing, technology, budgeting, legal, human resources, etc. These costs are allocated based on the results of an annual cost allocation plan done in the early part of the budget process by an outside consulting firm.

The **Interfund Transfers** section includes both transfers into the General Fund as well as transfers out of the General Fund to other funds. The transfers into the General Fund are primarily to reimburse operating expenses that were incurred during the course of business that may be funded from a different source of revenue. For example, many of the sports tournaments that are run by the Parks and Recreation Department can be funded with Hotel Tax funds if they meet the criteria for the use of hotel taxes. Three SLAs are proposed for: \$18,800 for 20% of the cost severe weather detection system; \$22,500 or 50% of a synthetic field paint removal machine; and \$23,217 recurring for 0.5 of an FTE (Parks Operation Groundswoker). The expenditures for these items will be incurred in the General Fund, so a transfer is included from the Hotel Tax Fund to the General Fund.

The transfers out of the General Fund are primarily to cover expenditures incurred in other funds for purposes such as economic development agreements where separate funds were set up for ease of tracking purposes. There is a transfer of \$375,000 to Economic Development for cash assistance in attracting retail and industry to College Station.

The **Public Agency Funding** section details the agencies that are funded from the General Fund. These agencies provide services for the citizens of College Station. Each year, the amount of funding received by each agency depends on the request made by the agency, Council direction, and the availability of funds.

The **Consulting Services** section details the consulting firms that represent the various interests that the Council has determined benefit the citizens.

The **Capital Projects** section details the projects that are funded with cash from the General Fund (instead of issuing debt). Depending on the General Fund balance (after meeting the required reserve) there may be funds available that can be used for one-time purchases – such as capital projects.

The **Other** section covers items that are transferred out of the General Fund for purposes not mentioned above.

**City of College Station
General Fund Transfers and Other (Sources) Uses**

	FY17 Actual	FY18 Revised Budget	FY18 Year-End Estimate	FY19 Proposed Base Budget	FY19 Proposed SLAs	FY19 Proposed Budget
INTERFUND TRANSFERS						
Transfer In-Community Dev Fd	\$ (16,849)	\$ (24,876)	\$ (15,000)	\$ (25,000)	\$ -	\$ (25,000)
Transfer In-Hotel Tax Fd - HOT Funded Projects	(281,326)	(477,220)	(447,220)	(438,157)	(23,217)	(461,374)
Transfer In-Hotel Tax Fd - 1x SLAs	-	(60,000)	-	-	(41,300)	(41,300)
Transfer In-Hotel Tax Fd - Public Comm Mktg	-	(184,116)	(184,116)	(186,516)	-	(186,516)
Transfer In-Wolf Pen Creek TIF	-	-	-	(12,238)	-	(12,238)
Transfer In-Water Fund	-	(57,400)	(57,400)	-	-	-
Transfer In-Empl Benefit Fd	(65,865)	(82,000)	(75,000)	(73,000)	-	(73,000)
Transfer In-Streets CIP Fd - S&B	(366,953)	(303,000)	(350,000)	(350,000)	-	(350,000)
Transfer In-Drainage Fd	(101,000)	(102,010)	(102,010)	(102,010)	-	(102,010)
Non-Dept. Non-Operating Miscellaneous	(96,294)	-	-	-	-	-
Transfer Out-Econ Dev Fd	875,000	875,000	875,000	375,000	-	375,000
Transfer Out-Debt Service Fund	-	-	125,270	125,000	-	125,000
Transfer Out-Electric Fd	1,071,000	1,081,710	1,081,710	1,090,000	-	1,090,000
Transfer Out-Sanitation Fd	101,000	-	-	-	-	-
Transfer Out-NG Parking Fd	204,145	-	-	-	-	-
Transfer Out-Spring Creek Local Govt Corp	-	-	-	115,600	-	115,600
Transfer Out-Equip Repl Fd	-	919,000	919,000	-	-	-
TOTAL:	1,322,858	1,585,088	1,770,234	518,679	(64,517)	454,162
GENERAL & ADMINISTRATIVE TRANSFERS						
G&A Transfer In-Park Escrow Fd	(21,910)	(34,489)	(34,489)	(36,212)	-	(36,212)
G&A Transfer In-Rec Programs	(152,886)	(155,992)	(155,992)	(145,919)	-	(145,919)
G&A Transfer In-Mem Cem Fd	-	-	-	-	-	-
G&A Transfer In-Electric Fd	(1,402,447)	(1,493,467)	(1,493,467)	(1,460,104)	-	(1,460,104)
G&A Transfer In-Water Fd	(814,998)	(888,259)	(888,259)	(841,150)	-	(841,150)
G&A Transfer In-Wastewater Fd	(650,844)	(631,761)	(631,761)	(613,544)	-	(613,544)
G&A Transfer In-Sanitation Fd	(646,616)	(671,477)	(671,477)	(682,176)	-	(682,176)
G&A Transfer In-NG Parking Fd	(69,753)	(72,017)	(72,017)	(75,084)	-	(75,084)
G&A Transfer In-Gen Gov CIP Fd	(89,439)	(113,667)	(113,667)	(118,773)	-	(118,773)
G&A Transfer In-Parks CIP Fd	(32,865)	(34,490)	(34,490)	(36,213)	-	(36,213)
G&A Transfer In-Streets CIP Fd	(417,408)	(454,007)	(454,007)	(462,819)	-	(462,819)
G&A Transfer In-Elec CIP Fd	(32,100)	(45,353)	(45,353)	(48,944)	-	(48,944)
G&A Transfer In-Water CIP Fd	(90,240)	(106,770)	(106,770)	(111,918)	-	(111,918)
G&A Transfer In-WW CIP Fd	(90,240)	(106,770)	(106,770)	(111,918)	-	(111,918)
G&A Transfer In-Drainage Fd	(363,379)	(415,459)	(415,459)	(430,430)	-	(430,430)
G&A Transfer In-Roadway Maintenance Fd	-	(134,457)	(134,457)	(137,130)	-	(137,130)
TOTAL:	(4,875,125)	(5,358,435)	(5,358,435)	(5,312,334)	-	(5,312,334)
PUBLIC AGENCY FUNDING						
George Bush Presidential Library and Museum	-	-	-	-	-	-
Lions Club (Fireworks)	15,000	15,000	15,000	15,000	-	15,000
Brazos Valley Economic Development Corporation	350,000	350,000	350,000	350,000	-	350,000
Arts Council of Brazos Valley	35,000	35,000	35,000	35,000	-	35,000
Health District	330,391	359,150	359,150	359,150	35,915	395,065
Appraisal District	314,824	341,427	358,383	341,427	41,993	383,420
Animal Shelter	235,000	263,047	263,047	263,047	10,149	273,196
TOTAL:	1,280,215	1,363,624	1,380,580	1,363,624	88,057	1,451,681
CONSULTING SERVICES						
Deep East TX COG	5,000	5,000	5,000	5,000	-	5,000
Legislative Consulting	40,000	-	-	40,000	-	40,000
Muniservices	25,938	45,000	35,000	45,000	-	45,000
TOTAL:	70,938	50,000	40,000	90,000	-	90,000
CAPITAL OUTLAY/PROJECT TRANSFERS						
GF-ND-Exp-Cap-Bldg-Construct	121,337	-	-	-	-	-
Car moved from HOT to Gen Fund	37,912	-	-	-	-	-
Gen Gov CIP - Website Redesign	19,000	-	-	-	-	-
Gen Gov CIP - Mobile Computing Infrastructure	-	-	-	96,500	-	96,500
Gen Gov CIP - Community Center Design	200,000	-	-	-	-	-
PARD CIP - System Wide Park Improvements	63,500	-	-	-	-	-
Streets CIP - ITS Master Plan	24,489	-	-	50,511	-	50,511
TOTAL:	466,238	-	-	147,011	-	147,011
OTHER						
Nonoper Exp-Inventory Loss	5,254	-	-	-	-	-
Other Oper-Miscellaneous	126	-	4,255	-	-	-
Other Oper-Offsite Office Sp	125,872	273,168	273,168	13,168	-	13,168
Nonoper Exp-Miscellaneous	3,813	-	-	-	-	-
Contingency	-	228,311	228,311	525,000	-	525,000
TOTAL:	135,065	501,479	505,734	538,168	-	538,168
TOTAL NONDEPARTMENTAL:	\$ (1,599,811)	\$ (1,858,244)	\$ (1,661,887)	\$ (2,654,852)	\$ 23,540	\$ (2,631,312)

Outside Agency Funding

The City funds a number of outside agencies each fiscal year that provide services for the citizens of College Station. The amount of funding received by each agency depends on Council direction and the availability of funds. Agencies are funded by the General Fund, Community Development Fund, Hotel Tax Fund, and Solid Waste Fund.

City Council proposed a resolution adopting a new Outside Agency Funding Policy in February 2007. This policy established four categories of Outside Agencies: Contract Partners, Department Budget Agencies, non-CDBG eligible Agencies, and CDBG eligible Agencies. Contract Partners are agencies that have been identified based on their economic impact and the community services provided to the City. The Contract Partner agencies are the Bryan/College Station Convention and Visitors Bureau (CVB), The Brazos Valley Economic Development Corporation (BVEDC) and the Arts Council of the Brazos Valley (ACBV). Department Budget Agencies are Agencies whose work directly supports the goals of a City Department. Department Budget Agencies include the College Station Noon Lions Club and Keep Brazos Beautiful (KBB).

Funding in the amount of \$350,000 from the General Fund is proposed for the BVEDC in the FY19 Budget. BVEDC is an organization established to promote economic development in the area and is funded by the Cities of College Station and Bryan, and Brazos County. Additionally, \$35,000 from the General Fund is proposed for funding of the ACSV operations and maintenance and Noon Lions Club is proposed for \$15,000 in FY19 for costs associated with the annual community 4th of July celebration. General Fund Outside Agency funding also includes funding of \$273,196 for the Aggieland Humane Society, \$395,065 for the Brazos County Health District and \$383,420 for payments to Brazos Central Appraisal District for funding allotments based on 2017 levies. The total proposed FY19 Outside Agency funding from the General Fund is \$1,451,681.

A total of \$3,437,430 of Hotel Tax funding is the FY19 proposed funding level for Outside Agencies. This includes \$1,996,128 for the Bryan/College Station Convention & Visitors Bureau (CVB) for operational, sales/marketing, promotional, servicing and business development elements, bid impact and major impact sponsorship funds; \$588,950 for the CVB Grant Program; \$290,000 for Arts Council operations and maintenance and new facility design, development and purchase; \$362,476 to Arts Council for affiliate funding and \$35,500 for marketing and public arts support; \$114,376 to Easterwood Airport for advertising; \$25,000 to Veterans Memorial to complete development of the Spanish American War & Philippine Insurrection Memorials along the "Lynn Stuart Pathway"; and \$25,000 for the Bryan/College Station Chamber of Commerce annual banquet and Economic Outlook Conference.

Funding in the amount of \$49,190 is proposed in the Solid Waste Fund for Keep Brazos Beautiful (KBB). Funding will be used for operations, beautification, educational programs and litter abatement. KBB promotes litter abatement and beautification programs throughout the Brazos Valley thus supporting one of the Solid waste Department's primary objectives.

Community Development Block Grant (CDBG) eligible agencies have a selection process via the Joint Relief Funding Review Committee (JRFRC). This committee members are from College Station and Bryan. The JRFRC reviews all requests for CDBG Funds available for public agencies and makes recommendations to both cities for agencies funding. A total of \$228,000 is for CDBG eligible organizations listed on the following page.

Total proposed FY19 Outside Agency funding by the City of College Station is \$5,166,301.

**City of College Station
FY19 Proposed Outside Agency Funding**

	FY18 Approved Budget	FY18 Revised Budget	FY19 Proposed Base	FY19 Proposed Inc/(Dec)	FY19 Total Proposed
GENERAL FUND					
BRAZOS VALLEY ECONOMIC DEVELOPMENT CORPORATION	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
ARTS COUNCIL OPERATIONS AND MAINTENANCE	35,000	35,000	35,000	-	35,000
NOON LIONS CLUB - 4TH OF JULY	15,000	15,000	15,000	-	15,000
AGGIELAND HUMANE SOCIETY	263,047	263,047	263,047	10,149	273,196
BRAZOS CO. HEALTH DISTRICT	359,150	359,150	359,150	35,915	395,065
BRAZOS CENTRAL APPRAISAL DISTRICT	341,427	341,427	341,427	41,993	383,420
	<u>\$ 1,363,624</u>	<u>\$ 1,363,624</u>	<u>\$ 1,363,624</u>	<u>\$ 88,057</u>	<u>\$ 1,451,681</u>
HOTEL TAX FUND					
ARTS COUNCIL AFFILIATE FUNDING	\$ 355,368	\$ 355,368	\$ 355,368	\$ 7,108	\$ 362,476
ARTS COUNCIL MARKETING/ PUBLIC ART SUPPORT	35,500	35,500	35,500	-	35,500
ARTS COUNCIL OPERATIONS AND MAINTENANCE/NEW FACILITY	290,000	290,000	290,000	-	290,000
CONVENTION AND VISITORS BUREAU (CVB)	1,846,991	1,846,991	1,890,828	105,300	1,996,128
CONVENTION AND VISITORS BUREAU GRANT PROGRAM	400,000	400,000	477,750	111,200	588,950
EASTERWOOD ADVERTISING	114,376	114,376	114,376	-	114,376
B/CS CHAMBER OF COMMERCE	25,000	25,000	25,000	-	25,000
VETERANS MEMORIAL	25,000	25,000	25,000	-	25,000
	<u>\$ 3,092,235</u>	<u>\$ 3,092,235</u>	<u>\$ 3,213,822</u>	<u>\$ 223,608</u>	<u>\$ 3,437,430</u>
SOLID WASTE FUND					
KEEP BRAZOS BEAUTIFUL	\$ 49,190	\$ 49,190	\$ 49,190	\$ -	\$ 49,190
	<u>\$ 49,190</u>	<u>\$ 49,190</u>	<u>\$ 49,190</u>	<u>\$ -</u>	<u>\$ 49,190</u>
COMMUNITY DEVELOPMENT FUND					
BIG BROTHERS BIG SISTERS	\$ 29,216	\$ 29,216	\$ -	\$ -	\$ -
BRAZOS MATERNAL & CHILD HEALTH CLINIC	23,532	23,532	30,000	-	30,000
BRAZOS VALLEY FOOD BANK	-	-	21,247	-	21,247
CATHOLIC CHARITIES	-	-	5,000	-	5,000
BRAZOS VALLEY REHABILITATION CENTER	-	-	24,753	-	24,753
FAMILY PROMISE OF BRYAN-COLLEGE STATION	8,032	8,032	30,000	-	30,000
MENTAL HEALTH MENTAL RETARDATION AUTHORITY	24,018	24,018	30,000	-	30,000
TWIN CITY MISSION, INC.	-	-	27,000	-	27,000
UNITY PARTNERS DBA PROJECT UNITY	31,862	31,862	30,000	-	30,000
VOICES FOR CHILDREN	32,471	32,471	30,000	-	30,000
	<u>\$ 149,131</u>	<u>\$ 149,131</u>	<u>\$ 228,000</u>	<u>\$ -</u>	<u>\$ 228,000</u>
TOTAL OUTSIDE AGENCY FUNDING	<u>\$ 4,654,180</u>	<u>\$ 4,654,180</u>	<u>\$ 4,854,636</u>	<u>\$ 311,665</u>	<u>\$ 5,166,301</u>

Glossary of Terms

ADA: Americans with Disability Act	HOME: Home Investment Partnerships Program
AMI: Advanced Metering Infrastructure	HSA: Health Savings Account
ARRA: American Recovery and Reinvestment Act of 2009	HUD: Housing & Urban Development
BCAD: Brazos Central Appraisal District	ILA: Interlocal Agreement
BVSWMA: Brazos Valley Solid Waste Management Agency	ISO: Insurance Services Organization
CAD: Computer Aided Dispatch	IT: Information Technology
CAFR: Comprehensive Annual Financial Report	LCWWTP: Lick Creek Wastewater Treatment Plant
CAPRA: Commission for Accreditation of Park and Recreation Agencies	MMD: Municipal Management District
CCWWTP: Carter Creek Wastewater Treatment Plant	MUD: Municipal Utility District
CDBG: Community Development Block Grant	NERC: North American Electric Reliability Corporation
CHDO: Community Housing Development Organizations	NRPA: National Recreation and Park Association
CIP: Capital Improvement Program	O&M: Operations and Maintenance
CSISD: College Station Independent School District	OPEB: Other Post-Employment Benefits
CO: Certificates of Obligation	PARD: Parks and Recreation Department
COB: City of Bryan	PEG Fee: Public, Educational and Governmental Access Channel Fee
COCS: City of College Station	PPO: Preferred Provider Organization
ED: Economic Development	ROI: Return on Investment
EMS: Emergency Medical Services	ROW: Right of Way
ERCOT: Electric Reliability Council of Texas	SCADA: Supervisory Control and Data Acquisition
ERP: Enterprise Resource Planning	SLA: Service Level Adjustment
ETJ: Extraterritorial Jurisdiction	SRO: School Resource Officer
FASB: Financial Accounting Standards Board	TAAF: Texas Amateur Athletic Federation
FERC: Federal Energy Regulatory Commission	TAMU: Texas A&M University
FTE: Full-time equivalent	TBRA: Tenant Based Rental Assistance
FY: Fiscal Year	TCEQ: Texas Commission on Environmental Quality
GAAP: Generally Accepted Accounting Principles	TDA: Transmission Delivery Adjustment
GASB: Governmental Accounting Standards Board	TIF: Tax Increment Financing
GFOA: Government Finance Officers Association of the United States and Canada	TIRZ: Tax Increment Reinvestment Zone
GIS: Geographical Information System	TML: Texas Municipal League
GOB: General Obligation Bonds	TMRS: Texas Municipal Retirement System
	UCS: Utility Customer Services
	UPS: Uninterrupted Power Supply
	WWW: Water/Wastewater

A

Account: A separate financial reporting unit for budgeting, management, or accounting purposes.

Accrual Basis of Accounting: A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity Center: The lowest level at which costs for operations are maintained.

Ad Valorem Tax: A tax based on the value of property.

Amortization: The repayment of a loan by installment.

Appropriation: A legal authorization granted by the Council to make or incur expenditures/expenses for specific purposes.

Assessed Property Valuation: A value established by the Brazos Central Appraisal District which assigns market value of real or personal property.

Audit: An examination, usually by an official or private accounting firm retained by the council, which reports on the accuracy of the annual financial report prepared by the accounting department.

B

Balanced Budget: A balanced budget indicates that there is no budget shortage or budget surplus present during a specific time period.

Base Budget: A budget process in which departments are provided with a maximum level for their annual budget requests. The budget office requires separate justification for proposed spending levels that exceed the target which are submitted as Service Level Adjustments (SLAs).

Bond: A promise to repay borrowed money on a particular date, often ten or twenty years into the future, generally to obtain long-term financing for capital projects.

Budget: A plan, approved by the Council, of financial operation embodying an estimate of proposed expenditures/expenses for the fiscal year and the proposed means of funding these expenditure estimates.

Budget Amendment: A revision of the adopted budget that, when approved by the council, changes the original budget appropriation.

Budget Calendar: A timetable showing when particular tasks must be completed in order for the council to approve the spending plan before the beginning of the next fiscal year.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

C

Capital Budget: A spending plan for improvements to or acquisition of land, facilities, and infrastructure.

Capital Improvement Program (CIP): A multi-year program of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

Capital/Major Project Expenditure/Expense: An expenditure/expense that results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset. Major capital expenditures are more than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more. Minor capital expenditures are more than \$5,000 and less than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more.

Capital Outlay: A disbursement of money which results in the acquisition or addition to fixed assets.

Capital Projects Funds: Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Cash Basis: Method of accounting and budgeting that recognizes revenues when received and expenditures when paid.

Certificates of Obligation (CO): Long-term debt that is authorized by the City Council and does not require prior voter approval.

Certified Property Values: The appraised property values established by BCAD after they have been certified by the Chief Appraiser. These values are released to each taxing unit on or before July 25.

Chart of Accounts: A chart detailing the system of general ledger accounts.

Community Housing Development Organizations (CHDO): A certified, private nonprofit, community-based service organization whose primary purpose is to provide and develop decent, affordable housing for the community it serves and receives HOME program funds.

City Council: The current elected officials of the City as set forth in the City's Charter.

City Manager: The individual appointed by City Council who is responsible for the administration of City affairs.

Comprehensive Annual Financial Report (CAFR): The published results of the City's annual audit.

Competitive Procurement: Before the City may enter into a contract that requires an expenditure of more than \$50,000 from one or more municipal funds, the City must comply with Local Government Code Chapter 252. Typically this involves competitive bidding or competitive proposals that are advertised, posted online, and publicly opened. The City Council must approve all contracts/expenditures greater than \$50,000.

Contingency: A budgeted appropriation within a fund for unanticipated expenditure requirements.

Contract Obligation Bonds: Long-term debt that places the assets purchased or constructed as a part of the security for the issue.

Current Expense: An obligation as a result of an incurred expenditure/expense due for payment within a twelve (12) month period.

Current Revenue: The revenues or resources of a City convertible to cash within a twelve (12) month period.

D

Debt Service: The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt.

Deficit: The excess of expenditures over revenues during an accounting period.

Delinquent Taxes: Real or personal property taxes that remain unpaid on or after February 1st of each year (for the prior year calendar year), and which are subject to penalties and interest charges.

Department: Separate branch of operation in the organization structure.

Depreciation: A reduction in the book value of an asset with the passage in time; or, expensing an asset gradually across its useful life rather than expensing the entire cost of an asset in the period in which it was acquired.

Division: Unit of a department.

E

Economic Resources Measurement Focus: This measure accounts for the assets related to the inflow, outflow and balance of goods and services that affect the City's net assets.

Effective Tax Rate: The effective tax rate is the rate that will raise the same revenues on the same properties this year as last year.

Effectiveness Measure: Measure that demonstrates whether a program is accomplishing its intended results. These should show the impact of the program.

Efficiency Measure: This is a ratio of inputs to outputs. For example: cost per inspection, calls for service per officer.

Emergency: An unexpected occurrence, i.e., damaging weather conditions that require the unplanned use of City funds.

Encumbrance: Obligation to expend appropriated monies as a result of a processed purchase order or a contract for purchases legally entered on behalf of the City.

Enterprise Funds: Funds that are used to represent the economic results of activities that are maintained similar to those of private business, where revenues are recorded when earned and expenses are recorded as resources are used.

Equity: See Fund Balance.

Expenditure/Expense: Decrease in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

F

Fiscal Year: A twelve month reporting period, for the City of College Station, the fiscal year is from October 1st through the following September 30th.

Fixed Assets: Asset of a long-term nature which is intended to continue to be held or used, such as land, building, and improvements other than buildings, machinery, and equipment.

Full-Time Equivalent: A position that is equivalent to a full-time 40 hour work week. This is the method by which full-time, part-time, and temporary/seasonal employees are accounted for.

Freeport Goods: Property that under Article VIII, Section 1-J, of the Texas Constitution is not taxable.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance (Equity): The excess of fund assets over liabilities. Accumulated balances are the result of continual excess of revenues over expenditures/expenses. A negative fund balance is a deficit balance.

G

General and Administrative Costs (G&A): Costs associated with the administration of City services.

General Fund: The City fund used to account for all financial resources and expenditures of the City except those required to be accounted for in another fund.

General Ledger: The collection of accounts reflecting the financial position and results of operations for the City.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines to financial accounting and reporting as set forth by the Governmental Accounting Standards Board (GASB).

General Obligation (GO) Bonds: Bonds for whose payment the full faith and credit of the City has been pledged.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body of government agencies.

Governmental Funds: Funds that are maintained on a modified accrual basis with an emphasis on when cash is expended or obligated and revenues are recorded when measurable and available.

Grant: A payment of money from one governmental unit to another or from a governmental unit to a not-for-profit agency for a specific program or purpose.

I

Infrastructure: The basic physical and organizational structures and facilities (such as roads, bridges, power lines, water systems, etc.) that serve and support a municipality.

Interfund Borrowing: A transfer of money from a fund that has a surplus to a fund that has a temporary revenue shortfall.

Interfund Transfer: The transfer of money from one fund to another in a governmental unit.

Intergovernmental Revenue: Grants, entitlements, and cost reimbursements received from another governmental unit (federal, state, or local).

Internal Service Funds: Generally accounted for similar to enterprise funds. These funds are used to account for enterprise types of activities for the benefit of city departments such as fleet maintenance, self insurance, and print/mail.

Implementation Plan: The specific actions that will be taken to implement a strategy within the City's strategic plan.

Investments: Securities held for the production of income, generally in the form of interest.

L

Line Item Budget: The presentation of the City's adopted budget in a format presenting each Department's approved expenditure/expense by specific account.

Long-Term Debt: Obligation of the City with a remaining maturity term of more than one (1) year.

M

Major Funds: Any governmental fund that has revenues, expenditures, assets and/or liabilities that constitute more than 10% of the revenues, expenditures, assets, or liabilities of the total governmental funds budget. Additionally, the fund must be 5% of the total revenues, expenditures, assets and/or liabilities for the combined governmental funds *and* enterprise funds budget. Any fund the government feels is of considerable importance to financial statement readers may also be designated as a major fund.

Mission Statement: Purpose of the organization; why the organization exists and whom it benefits.

Measurement Focus Adjustment: The standard that determines: (1) the assets and liabilities that are included on the balance sheet for the governmental unit; and (2) if the operating statement shows "financial flow" or "capital maintenance" information relating to revenues and expenditures.

Modified Accrual Basis of Accounting: The basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the goods or services are received.

Municipal Management District: a self-governed district that is used to fund costs with a special district.

N

Net Taxable Value: Total assessed value of all property within the city that is subject to taxation less the value of any properties subject to exemption.

Net Working Capital: Current Assets less Current Liabilities in an enterprise or internal service fund.

Non-Recurring Revenues: Resources recognized by the City that are unique and occur only one time or without pattern.

O

Official Budget: The budget as adopted by Council.

One-Time Revenues: See Non-Recurring Revenues.

Operating Budget: A plan, approved by the Council, of financial operations embodying an estimate of proposed expenditures/expenses for the fiscal year and the proposed means of financing them.

Ordinance: A statute or regulation enacted by a city government.

Output Measure: This is the quantity of work produced or generated.

Outside Agency: Non-profit service organizations partially or entirely funded with contributions from the City of College Station.

P

Performance Measure: Tool to determine the levels of service are being provided by the organization.

Proprietary Funds: See Enterprise Funds.

Public Hearing: An open meeting regarding proposed operating or capital budget allocations, which provides the citizens with an opportunity to voice their views on the merits of the proposals.

R

Reserves: An account used to designate a portion of the fund balance (equity) as legally segregated for a specific future use.

Restricted Fund: A fund in which the revenues collected are legislatively designated for a specific use or purpose.

Retained Earnings: The equity account reflecting the accumulated earnings of the Utility Funds.

Revenues (Resources): An increase in assets due to the performance of a service or the sale of goods. In the General Fund, revenues are recognized when earned, measurable, and reasonably assured to be received within 60 days.

Risk: The liability, either realized or potential, related to the City's daily operations.

Rollback rate: The rollback rate is the highest rate that can be adopted before citizens can initiate a petition to rollback the tax rate to the rollback rate.

S

Service Level: The current outcomes and services provided to citizens and customers by the City as approved in the annual budget.

Service Level Adjustment (SLA): Request for additional resources requiring a decision by management and council and justified on the basis of adding to or reducing services and/or performance improvements.

Sinking Fund: A fund which is accumulated through periodic contributions which must be placed in the sinking fund so that the total contributions plus their compounded earnings will be sufficient to redeem the sinking fund bonds when they mature.

Special Revenue Fund: A fund used to account for revenues legally earmarked for a specific purpose used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Strategy: A policy choice that identifies purposes, policies, programs, actions, decisions, or resource allocations that define what path the City will take to move toward the visions and why that path has been chosen.

T

Tax Levy: The total amount of taxes imposed by the City on taxable property, as determined by the Brazos County Appraisal District, within the City's corporate limits.

Transfers: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Tax Increment Financing (TIF): Financing procedure utilized by local governments for redevelopment and improvement projects on existing structures.

Tax Increment Financing Reinvestment Zone (TIRZ): Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

U

Undesignated Fund Balance: The portion of the fund balance that is unencumbered from any obligation of the City.

User-Based Fee/Charge: A monetary fee or charge placed upon the user of services of the City.

Utility Funds: The funds used to account for the operations of the City's electric, water, sanitary sewer, and solid waste disposal activities.

Utility Revenue Bond: Debt issued by the City and approved by the Council for which payment is secured by pledged utility revenue.

W

Working Capital: The difference between current assets and current liabilities.