



2019-2020

CITY OF COLLEGE STATION

PROPOSED ANNUAL BUDGET



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



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

City of College Station, Texas Proposed Budget for Fiscal Year 2020

October 1, 2019 to September 30, 2020

Principal City Officials, August 2019



Elected Officials

| | |
|---|-----------------|
| Mayor | Karl Mooney |
| City Council Place 1 | Bob Brick |
| City Council Place 2 | Jerome Rektorik |
| City Council Place 3/Mayor Pro Tem..... | Linda Harvell |
| City Council Place 4 | Elienor Vessali |
| City Council Place 5 | John Nichols |
| City Council Place 6 | Dennis Maloney |

City Administration

| | |
|--|--------------------|
| City Manager | Bryan Woods |
| Deputy City Manager | Jeff Capps |
| Assistant City Manager | Jeff Kersten |
| Director of Planning and Development Services..... | Jennifer Prochazka |
| 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, 2018

Christopher P. Morrill

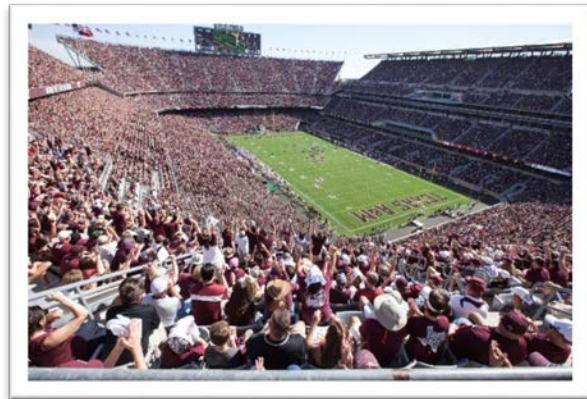
Executive Director

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.

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 top 12 nationally by Niche.com 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 2019, College Station ranked as the No. 1 best-performing small city in Texas by the Milken Institute and the No. 3 city nationally for career opportunities by SmartAsset. 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. Through June 2019, the area's unemployment rate stood at 2.3 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. 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
Home of Texas A&M University®

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CITY OF COLLEGE STATION
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City of College Station

Fiscal Year 2019-2020

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of **\$5,438,996**, which is an **11.4** percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is **\$1,647,700**.



August 12, 2019

Honorable Mayor and City Council:

I am pleased to present the Fiscal Year 2019 – 2020 Proposed Budget for the City of College Station.

Addressing Council’s 2019 strategic plan objectives, growth and the consequences of growth are the dominant themes in the budget this year. As the City continues to grow, we must respond to growth in a substantial, sustainable, and significant way if we want to avoid the pitfalls that unaddressed growth can bring to a community. We must, of course, always be prudent with available resources. This proposed budget attempts to take a strategic approach to address both short- and long-term needs for the community.

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 citizens health, safety, and general welfare
- Promote long-term, viable, safe, and appealing neighborhoods
- Commitment to a safe, efficient, sustainable, and well-connected transportation system

This budget provides a roadmap for addressing public safety, development, and infrastructure demands of the City into the future and Council’s key Strategic Objectives.

Council’s Key Strategic Objectives Addressed in the Proposed Budget

- Reflects five (5) Police Patrol Officers, five (5) Police Assistants, six (6) Firefighters and the Grounds Crew for the maintenance of Southeast Park.
- Reflects enhanced Economic Development staffing and funding.
- Continues to develop and enhance recruiting/retention programs, including continual review of pay, positions, staffing, and other related staffing components
- Continues construction activities for multiple transportation improvement projects
- Reflects construction activities of a new police station and a city hall.
- Advances implementation of electric smart meter technology and final construction activity of a new substation as well as initial activity on conversion of another substation.
- Reflects construction activities of the Rock Prairie Road Elevated Water Storage Tank
- Provides for significant infrastructure including Rock Prairie Road Elevated Water Storage Tank, Northeast Sewer Trunkline Phase III, improvements to the Carters Creek Wastewater Treatment Plant centrifuge, and Lick Creek Wastewater Treatment Plant expansion.

Budget Summary

The Fiscal Year 2019 – 2020 proposed net budget for the City of College Station totals \$341,203,557 for all funds. Of this amount, \$270,032,470 is included for the operations and maintenance budget, and \$71,171,087 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 City's department directors also reviewed budget requests and made recommendations to the City Manager that were incorporated into the proposed budget.

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, although at a slower pace than in recent years. In the northern part of the City, development continues along the University Drive Corridor with the mixed used area across from the Texas A&M University campus known as Century Square continuing to attract new retail to the City. The opening of Fujifilm Diosynth Biotechnologies in the Bio-Corridor area also added significant new value to the tax base. Multi-family construction continues to be a focus throughout the City to accommodate the ever growing enrollment at the three college campuses in the Bryan / College Station area.

The Texas A&M University System's flagship campus continues to see significant growth and development as enrollment continues to increase. Construction of new buildings and facilities on campus continues. The System's RELLIS campus opened in August 2018 offering new career paths and degrees, thus attracting additional students to the area. Blinn College continues to partner with both campuses and therefore has also benefited from the enrollment growth.

Development continues in the southern part of the City as well. Multiple new restaurants, car dealerships, and other businesses have opened in 2019 to service the growing residential population. Further attesting to the growth in the area's population, the City's third HEB grocery store opened in August 2018.

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 2019 is \$9,921,267,927. This represents an increase of 5.79% over 2018. This includes an estimate of property value still under protest with an estimated final value of \$3,793,149. Of the increase to assessed values, \$308,201,513 is taxable new value added to the tax rolls. Existing property values increased by 1.88% over 2018 in total. Based on the final property value numbers received – the effective tax rate for FY20 is calculated to be 49.5757 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 adjusted rollback tax rate is 53.4618 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.

This budget strategically addresses the current and future needs of the City, particularly in the areas of providing for a diverse and growing economic base, enhancing public safety, delivering necessary infrastructure, and attracting and retaining a well-qualified workforce. The continued growth of College Station, combined with legislative changes brought about by the 86th Texas Legislature, will impact the way the City provides for its citizens. This budget was prepared to strategically plan for the uncertain needs of the future while also delivering to our residents the quality of service they have come to expect.

As you are aware, during FY19, the City received the results of a study regarding the staffing needs of the Police Department. The results of that study indicated the need for twenty-three (23) additional sworn officers (20 patrol officers, 1 training officer and 2 investigators), and three (3) additional civilian police assistants. In addition, the Fire Department is currently undergoing a similar staffing study in order to determine not only appropriate existing staffing levels, but also the potential staffing needs for Fire Station No. 7, which is currently planned for FY22.

To provide for current and future needs of the growing City, the FY20 Proposed Budget includes a tax rate of 53.4618 cents per \$100 assessed valuation and which is a \$2.8778 cents per \$100 assessed valuation increase in the overall tax rate. The proposed operations and maintenance portion of the tax rate is 31.3174 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 22.1444 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.

| | FY19 | Change | Proposed FY20 |
|--|---------|--------|------------------|
| Debt Service Fund | 22.0339 | 0.1105 | 22.1444 |
| General Fund | 28.5502 | 2.7672 | 31.3174 |
| | 50.5841 | 2.8777 | 53.4618 |
| *Rates above are stated cents per \$100 assessed valuation | | | |

Each cent on the tax rate generates approximately \$820,000 in additional property tax revenue that can be used by the City.

Service Level Increases

Increased growth puts demands on resources and results in the need for service level increases. Service level adjustment highlights include:

Public Safety - Police Department

- Five (5) Patrol Officers and Two (2) Vehicles
- Five (5) Police Assistants

Public Safety - Fire Department

- Six (6) Firefighters using SAFER Grant Award
- Station 4 Building Maintenance

Core Services and Infrastructure - Public Works

- Attenuator Truck #2
- Facility Maintenance - Corrective Increase (Year 6/10)

Core Services and Infrastructure - Parks and Recreation

- Southeast Park Crew Leader, Grounds Worker and maintenance equipment

Core Services and Infrastructure – Municipal Court

- New Operating Software Implementation Costs

Diverse Growing Economy – Economic Development

- Economic Development Coordinator

Sustainable City – General Government and Information Technology

- Cybersecurity Service
- Firewall Refresh
- Retain Replacement Software for Open Records Requests

Core Services and Infrastructure/Growth - Electric Utility

- Comprehensive Cost-of-Service Study
- Asset Management System for Substations and Protection & Control Devices
- Relay Foreman and Vehicle
- Electric Project Coordinator / Designer
- No rate increase for FY20

Core Services and Infrastructure/Growth - Water Services

- Water rate restructuring review concurrent with Wastewater
- Rate increase of 15% to meet the capital project requirements of a growing city

Core Services and Infrastructure/Growth - Wastewater Services

- Wastewater rate restructuring review concurrent with Water
- Collection flow monitoring equipment
- No rate increase for FY20

Core Services and Infrastructure/Growth – Solid Waste

- Street sweeper vehicle and operator

Core Services and Infrastructure/Growth – Northgate

- Surveillance Camera System Maintenance
- Funding for the temporary Boyett Street closure on peak nights

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

The City of College Station's team is the key to organizational success and our community's greatest asset. 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 to attract and retain the best employees.

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 and a 1.5% pool for merit performance pay. A total of \$1.9 million is included in the proposed budget for implementing the pay plan structure, including scale movement, and merit pools.

The FY20 employee health benefit package includes one Preferred Provider Organization (PPO) option and one High Deductible option. In the FY20 Proposed Budget, City premium contributions for these plans will increase at 8.5% while the Employee contribution for Health Insurance premiums is proposed to increase by 3%. This investment is another way we attract and maintain the highest quality public servants across all departments and at all levels of the organization.

Capital Projects

The proposed Capital Improvements Project Budget for FY20 totals \$71,171,087 for all funds that include capital projects. This is a decrease of approximately \$37.2 million over the capital budget for FY19 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 FY20. 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.

Significant Capital Projects with planned activity during FY20 include:

- Final construction of the new Police Station
- Construction activities of a new City Hall
- Royder Road Phase II
- Greens Prairie Road from City Limits west of Woodlake to Royder Road
- Jones Butler intersection improvements
- Continued Smart Meter installation for the Electric Utility
- Final construction activity for the Graham Road Substation
- Construction activities of the Rock Prairie Road Elevated Water Storage Tank
- Construction activities of Northeast Sewer Trunkline Phase III
- Improvements to the Carters Creek Wastewater Treatment Plant centrifuge
- Construction activities for the Lick Creek Wastewater Treatment Plant Expansion
- Completion of Southeast Park Phase I

A complete list of the projects that have been appropriated along with additional details is included in the budget as well as in the Capital Project Budget Supplement.

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 FY20 have been included in the proposed budget.

Conclusion

The credit for the content and preparation of this budget goes to all those who worked so hard to prepare it. I'd like to personally thank the Finance Department as well as the Executive Management Team for all of the time they put into its development as well as the crucial input they provided. This proposed budget reflects a strategic approach to accomplishing the community's goals during a dynamic time in College Station's history.

In closing, many thanks to you, the City Council, for your guidance, direction, and leadership. I hope you feel this proposed budget reflects the opportunities and challenges that you and our citizens wish to address while providing you the flexibility to make strategic decisions for the future. I look forward to reviewing it with you and the community in the days and weeks ahead.

Sincerely,



Bryan C. Woods
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 2019-20 Proposed Budget for the City of College Station. The 2020 fiscal year begins October 1, 2019 and ends September 30, 2020. 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 Meyer Senior and Community Center (located at 2275 Dartmouth Street) for citizen review. (Normally, the budget would be available for review at the Larry J. Ringer Library in College Station but that facility is currently closed for renovations.) 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 2019-2020 Proposed Net Budget.

| FY20 Proposed Net Budget Summary | |
|--|----------------------------|
| Fund Type | Proposed Net Budget |
| Governmental Funds | \$ 105,151,469 |
| Enterprise Funds | 146,000,224 |
| Special Revenue Funds | 18,834,527 |
| Subtotal O&M | \$ 269,986,220 |
| Fund Balance/Working Cap Transfer to CIP | 13,306,581 |
| Capital Projects | 57,864,506 |
| Total Approved Net Budget | \$ 341,157,307 |

Budget Format

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

- **Executive Summary**
 - Includes the Transmittal Letter and Executive Summary. The Executive Summary section provides a general overview of the proposed budget and identifies key changes from the prior year.

- **Fund Sections**
 - Provide a view of various services provided by the City organized around the Governmental, Enterprise, Special Revenue, and Internal Service funds.
 - Designed to show services provided and the budget resources available.
 - Includes the departments' strategic plans
 - Presents the mission statement for the department, departmental goals, issues and needs, plans of action, and key performance indicators.
 - Reflects the primary services that departments provide and ties those to specific elements from the City's Strategic Plan as directed by the City Council.
 - Key performance indicators are included as specific measures that illustrate how well levels of service are being met.
 - Fund summaries for each fund
 - Include operational and non-departmental expenditure details for prior year (FY18) actual revenues and expenditures
 - Revised FY19 budget revenues and expenditures
 - FY19 year-end estimates
 - FY20 proposed base budget
 - FY20 proposed service level adjustments (SLAs)
 - Total FY20 proposed budget
 - Department summaries for each fund that contains O&M expenses
 - Financial details of each division within a department
 - Summary of expenditures by classification type (salaries, supplies, maintenance, purchased services, capital outlay, purchased power, other purchased services and indirect costs)
 - Summary of personnel

- **Appendices**
 - Supplemental information to meet specific Charter requirements
 - Statistical overview of the community
 - Detailed supplemental schedules of personnel, major revenues, debt schedules, and SLAs
 - Fiscal and Budgetary Policies
 - Glossary

Also included in the budget is a summary of the proposed FY20 Capital Improvements Program (CIP) Budget. This includes the General Government Capital Projects, Utility Capital Projects, and Special Revenue Capital Projects.

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 COs) and by investing those proceeds.

- **Non-Major (General) Governmental Funds**

- 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. 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. 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.

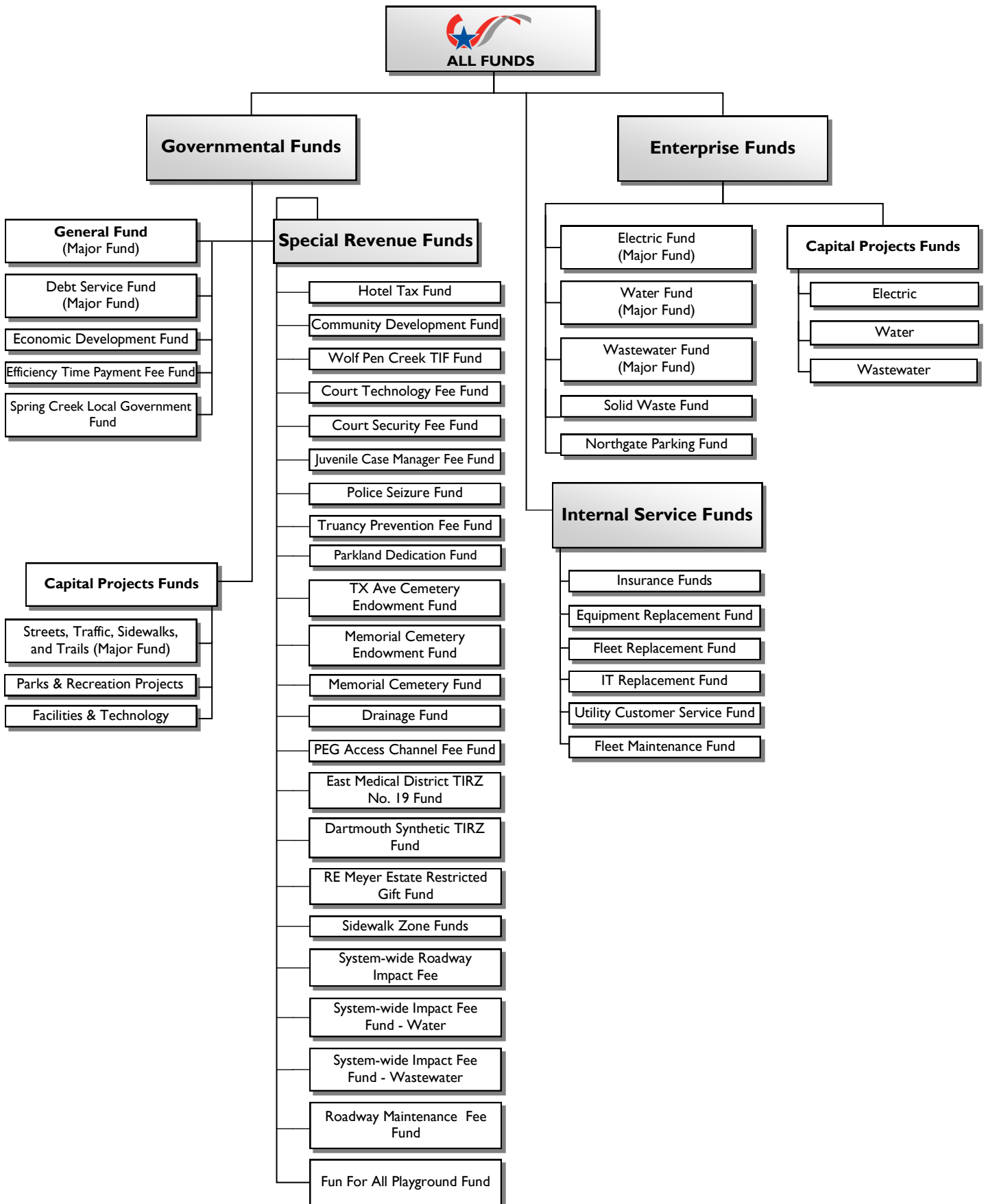
- **Non-Major Enterprise Funds**

- 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. 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



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.

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 analysts 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 analysts evaluated the FY19 budget prior to developing target budgets for FY20. 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 FY19 budget. Only budgets for one-time items not anticipated to be completed in FY19 were included in the FY20 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 analysts 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 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. SLAs for future years through FY24 are also included in Appendix B.

This year, the Department Directors reviewed each of the SLAs as a group and made recommendations to the City Manager on which SLAs to include in the proposed budget. Those recommendations were key in the decision making process by the City Manager in determining the final budget recommendations to include in the proposed budget.

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.

Financial Forecast

The five year 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 short term financial planning in the next 12 to 18 months and longer term planning for the next five years. An overview of the financial forecast will be reviewed with Council.

Revenues and expenditures are monitored closely to ensure that 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.

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. This year, departments were also asked to assess and document the anticipated needs of the next 5 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 a multi-year Fund Forecast for FY21 to FY24. 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 FY20 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.



Strategic Plan

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 ratings.
 - 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. Build partnerships with local organizations focused on affordable housing.
 - d. The city will use a geographic-based approach to deliver police and code enforcement services.
 - e. The Police Department's Community Enhancement Unit will provide proactive neighborhood support.
 - f. The city will continue to invest in the maintenance and rehabilitation of neighborhood infrastructure and facilities.
 - g. The city will continue its partnerships with Texas A&M University, neighborhoods and the local real estate community to educate renters.
 - h. The city will expand mobile-ready technologies to inform citizens and engage them on city issues and concerns.
 - i. The city will continue to plan with neighborhood residents to address concerns and capitalize on opportunities.
 - j. 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, 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.

FY20 Strategies

Good Governance

- Complete comprehensive review of city's vision, mission, and core values.
- Prepare for the 2020 U.S. Census.

Core Services & Infrastructure

- Complete construction of a new police facility.
- Begin construction of a new city hall.
- Complete update to CIP
- Prepare projects for improved mobility for transportation.
- Evaluate and begin implementing Fire Department needs, facilities, and staffing plan.

Neighborhood Integrity

- Conduct annual meetings with neighborhood stakeholders such as residents, property owners, and property managers that outline codes and enforcement tools.
- Engage and review neighborhood plans established in the earlier Comprehensive Plan process.
- Enhance the program for active outreach to non-organized neighborhoods.
- Engage Texas A&M and the local real estate community in neighborhood integrity processes for student housing.
- Implement the neighborhood conservation overlay ordinance.

Diverse & Growing Economy

- Establish plan for final phase of Veterans Park improvements.
- Complete construction of the first phase of the Southeast Park.
- Continue efforts to refine the Unified Development Ordinance.
- Review and update the Economic Development Master Plan.
- Implement a Midtown Business Park Master Plan.
- Explore establishment of a Small Business Advisory Board.
- Promote the College Station brand.
- Review the vision for Wolf Pen Creek Park.
- Explore opportunities for a signature event.

Improving Mobility

- Determine new transportation requirements due to growth.
- Monitor high-speed rail development.
- Monitor development and progress of Interstate 14.

Sustainable City

- Continue Comprehensive Plan update.
- Evaluate Smart City initiatives such as smarter technologies, renewable resources, Bike City designation, recycling, and Leadership in Energy and Environmental Design (LEED) designation.

Financial Sustainability

- Develop a balanced budget with a diversity of revenue sources.
- Endeavor to maintain its current bond ratings.
- Ensure the adequacy of reserve funds to enable replacement of essential equipment.

Economic Conditions

- Commercial and residential development continues on the South side of town, including new businesses and restaurants in the Tower Point and Jones Crossing areas.
- With the completion of Lakeway Drive, Midtown Business Park has garnered development interest that will be explored heavily moving into FY20.
- The first phase of a regional baseball/softball complex will be completed in FY20, further encouraging growth in the Midtown area.
- Century Square continues to add new retail and restaurants along the north end of College Station and Chimney Hill redevelopment is progressing.
- Texas A&M University continues to see significant growth and development as construction of new buildings and facilities on campus continues. The Texas A&M University System RELLIS campus opened in August 2018 with its first students, offering new paths and degrees, thus attracting additional students to the area.
- SEC football continues to bring in visitors in the fall and the addition of alcohol sales in Kyle Field is expected to bring in increased revenue.
- Sports tourism continues to be strong with two ongoing 7 on 7 tournaments, and 10 other tournaments occurring annually with over 100 teams each.
- Numerous residential developments are in progress on the south end of town, including Southern Pointe, Midtown Reserve, Greens Prairie Reserve, and Mission Ranch.
- While the City continues to grow (although at a slower pace than the past several years), the recent rapid pace of growth has presented a challenge to city services such as public safety, transportation, utilities, and other core services.

Ad Valorem Valuations

The total net taxable certified value of property in the City of College Station for 2019 is \$9,921,267,927. This represents an increase of 5.79% over 2018. This includes an estimate of property value still under protest with an estimated final value of \$3,793,149. Of the increase to assessed values, \$308,201,513 is taxable new value added to the tax rolls. Existing property values increased by 1.88% over 2018 in total.

Increases in taxable ad valorem value this year are directly related to new construction and increases in existing value. Current residential and commercial projects underway are anticipated to add to the ad valorem tax base in 2020 despite the recent slowing in the rate of new development. As taxable ad valorem value increases, it provides additional resources for both capital projects and operating & maintenance costs. This increase provides additional revenues needed to meet increasing service demands associated with city growth.

Percentage of Taxable Market Valuations by Type

| | | |
|-----------------------------------|-----------------------|-----------------------------|
| 64% | 18% | 18% |
| Residential (Single/Multi-Family) | Commercial/Industrial | Exempt/Open Space/Utilities |

**Analysis of Tax Rate
Fiscal Year 2019-2020**

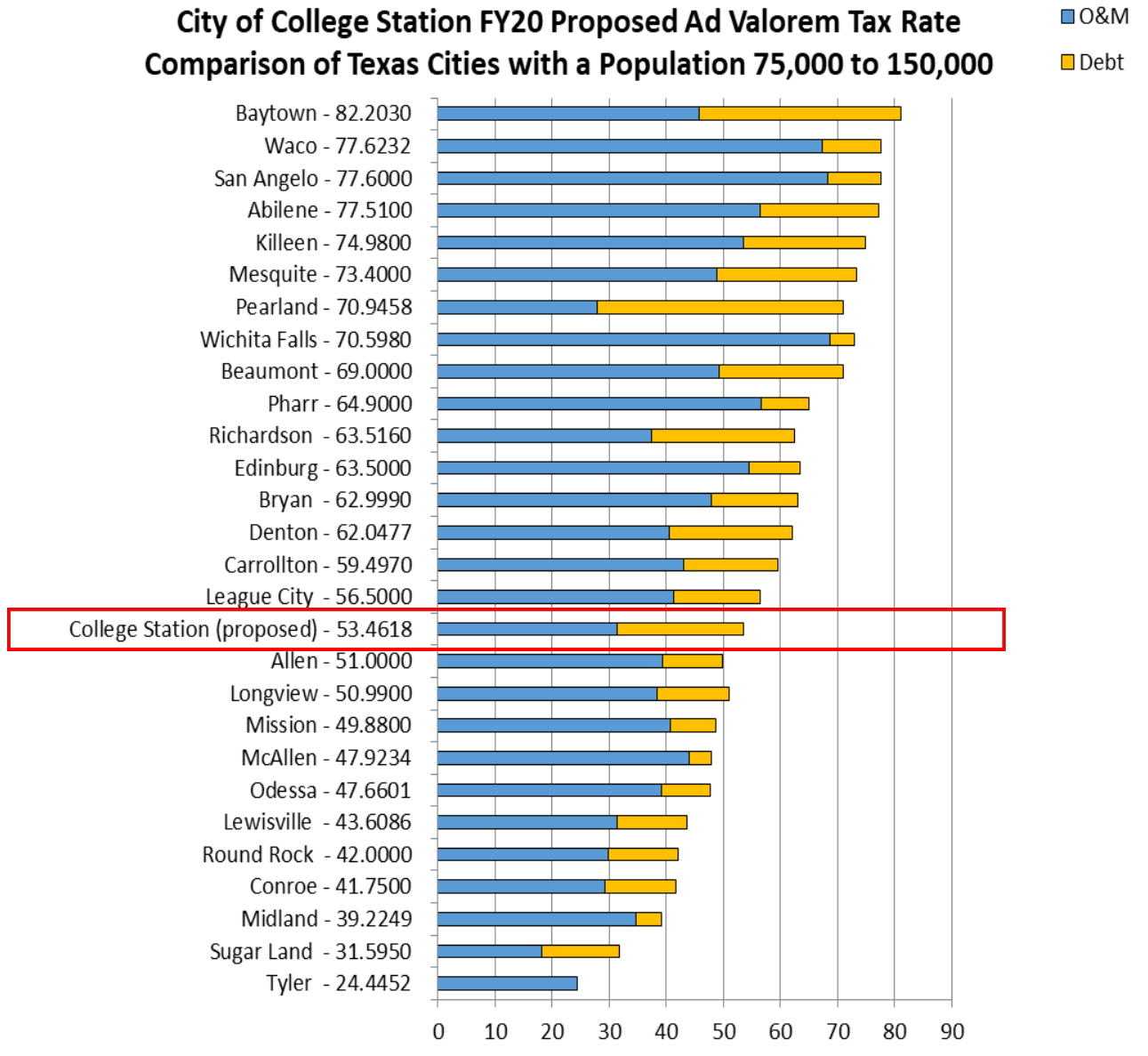
| | Approved FY19 | Proposed FY20 |
|---|-------------------|-------------------|
| Assessed Valuation of Real and Exempt Property (Based on 100% of Market Value) | \$ 11,453,973,978 | \$ 12,099,520,789 |
| Less: Homestead Exemption | 144,445,601 | 152,210,126 |
| Less: Exempt Property | 1,679,190,151 | 1,799,154,404 |
| Less: Other Exemptions | 108,584,727 | 380,250 |
| Less: Over 65 and Veterans Exemptions | 131,355,522 | 142,423,235 |
| Less: House Bill 366 | 94,527 | - |
| Less: Abatements | 6,005,946 | 4,831,255 |
| Less: Proration | 601,834 | - |
| Less: CHDO | 11,370,375 | 11,522,214 |
| Less: The Med Sold to CHI / St. Joe's | | 57,944,980 |
| Less: Freeport | 13,020,247 | 13,579,547 |
| Taxable Assessed Value | \$ 9,359,305,048 | \$ 9,917,474,778 |
| Value remaining under ARB Review* | \$ 18,609,064 | \$ 3,793,149 |
| Est Total Assessed Value | \$ 9,377,914,112 | \$ 9,921,267,927 |
| Freeze Taxable | 760,830,607 | 792,742,161 |
| Transfer Adjustment | 1,056,092 | 686,938 |
| Freeze Adjusted Taxable | \$ 8,616,027,413 | \$ 9,127,838,828 |
| O&M and Debt Service Portion | \$ 9,369,817,378 | \$ 9,917,526,517 |
| TIRZ 19 Captured Value*** | 8,096,734 | 2,382,950 |
| Dartmouth Synthetic TIRZ Captured Value | 275,181 | 1,358,460 |
| Total* | \$ 9,378,189,293 | \$ 9,921,267,927 |
| Apply Tax Rate per/\$100 Valuation | 0.505841/\$100 | 0.534618/\$100 |
| Freeze Actual Tax | \$ 2,851,062 | \$ 2,923,675 |
| Amount lost to Tax Freeze | 934,070 | 1,314,467 |
| Total Tax Levy | \$ 46,434,418 | \$ 51,722,744 |
| Estimate 100% Collection | \$ 46,434,418 | \$ 51,722,744 |

| | Tax Rate Per \$100 Valuation | Percent Of Levy | Estimated Taxes |
|--------------------------|---------------------------------|--------------------|-----------------|
| Debt Service ** | 0.221444 | 41.4% | \$ 21,418,789 |
| General Fund ** | 0.313174 | 58.6% | \$ 30,283,953 |
| TIRZ 19 | 0.534618 | 100.0% | \$ 12,740 |
| Dartmouth Synthetic TIRZ | 0.534618 | 100.0% | \$ 7,263 |
| Proposed Tax Rate | 0.534618 | 100.0% | \$ 51,722,744 |

Property Tax Rate

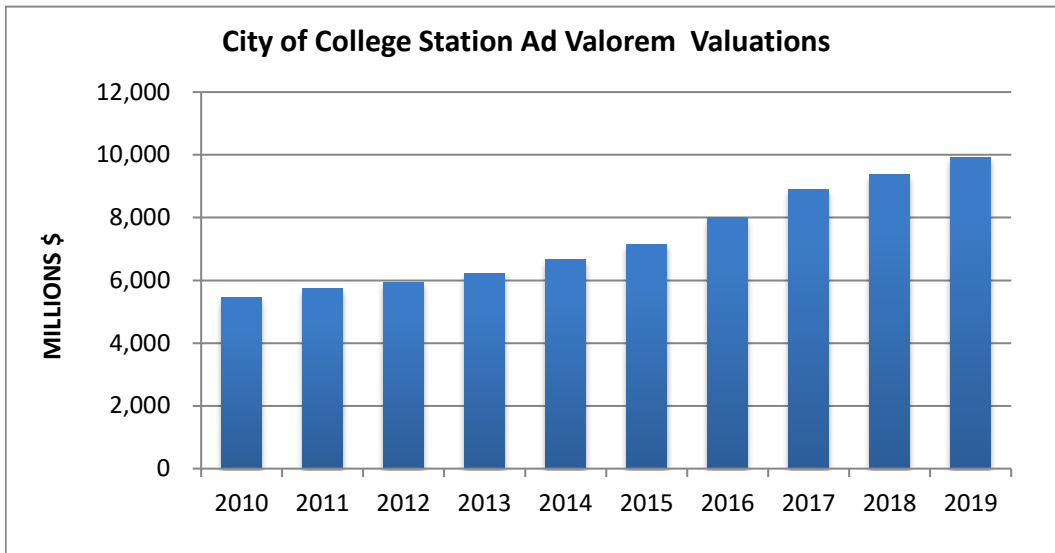
The proposed ad valorem tax rate of 53.4618 cents per \$100 of valuation allows the City to fund growing demands for service. This rate provides for a more diversified revenue stream for the City of College Station, which continues to have one of the lowest tax rates among surveyed Texas cities. The chart below reflects a comparison of the FY20 proposed rate to the current rates of cities with a population from 75,000 to 150,000. College Station continues to remain in the lower half of tax rates among the below surveyed Texas cities.

City of College Station FY20 Proposed Ad Valorem Tax Rate Comparison of Texas Cities with a Population 75,000 to 150,000



Analysis of Property Valuations

| Appraisal Year | Total Market Valuation | Exempt Value | Total Taxable Value * |
|-------------------|---------------------------|-----------------|--------------------------|
| 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 |
| 2019 | 12,102,933,688 | 2,181,665,761 | 9,921,267,927 |

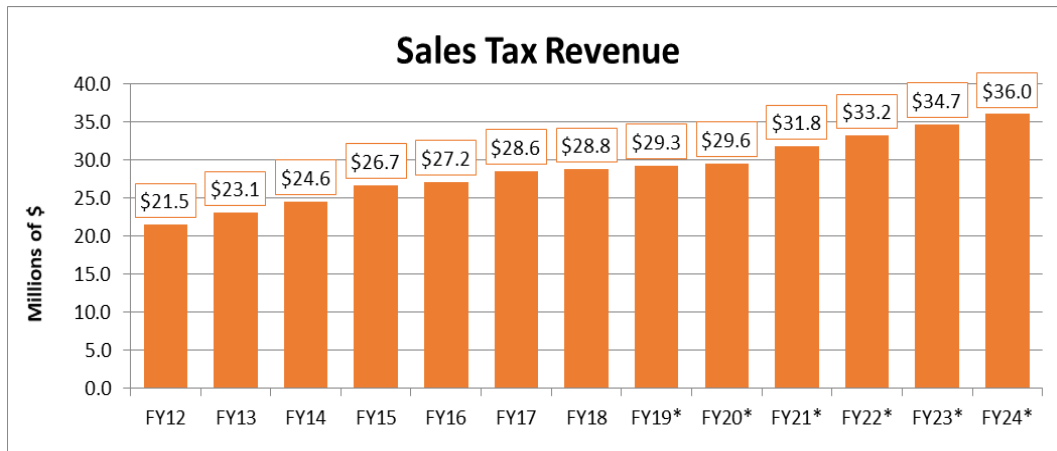


* Assessed value is 100% of the estimated value.

Data comes from Brazos CAD website with certified annual historical totals

Sales Tax Revenues

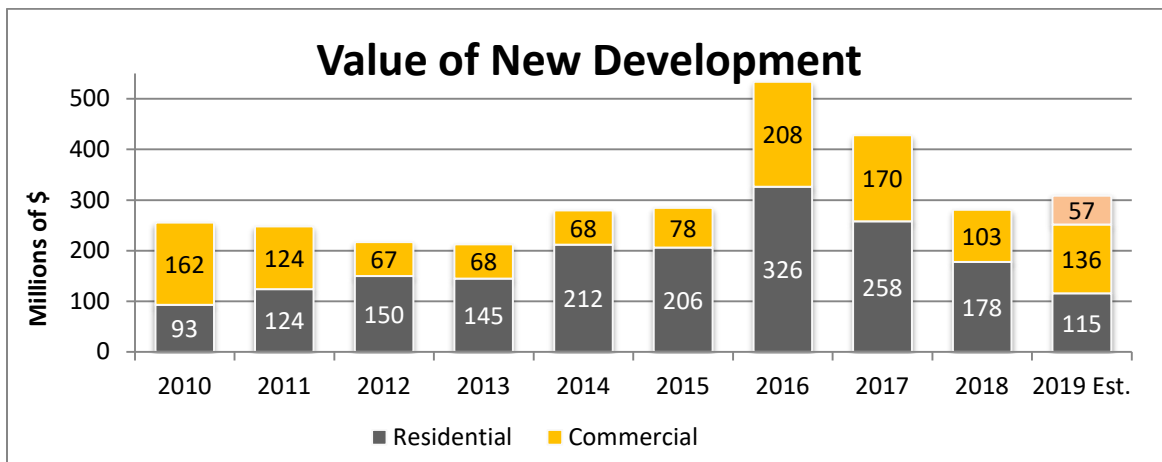
Sales tax is a significant revenue source for the General Fund, accounting for approximately 35% of General Fund revenues. College Station saw sales tax steadily increase in FY11- FY18. The FY19 year-end estimated sales tax revenue included in the proposed budget is projected to increase approximately 1.6% over sales tax received in FY18 to \$29,273,808. The estimated recurring sales tax is projected to increase 1% in FY20. Moderate sales tax growth is projected for future years.



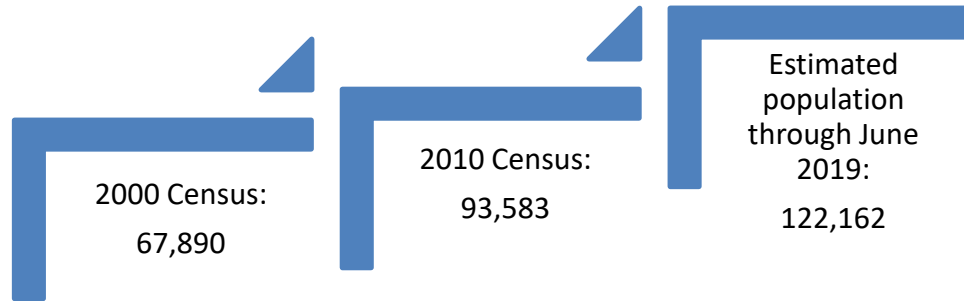
The above chart reflects sales tax revenues received and estimated (*) to be received by the City of College Station.

Building Permits and Development

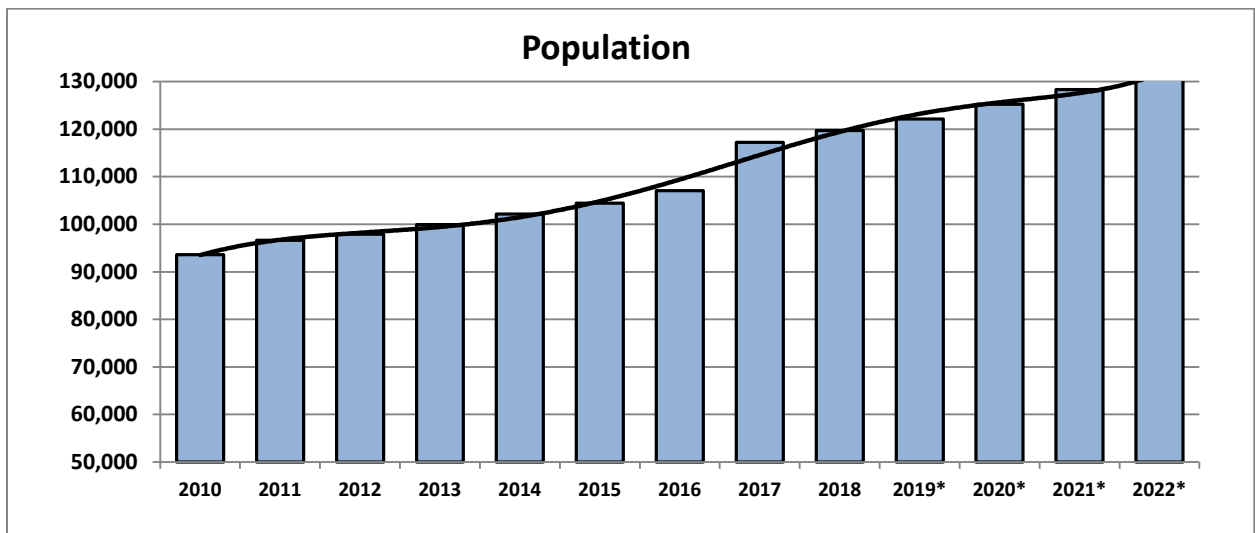
In 2018, the value of total building permits issued was approximately \$281 million. From October 2018 through June 2019, the City issued residential and commercial permits valued at approximately \$105 million and \$87 million, respectively. The chart below reflects the annualized year to date FY19 permit values. While these values are an estimate, much of this permitted value will likely turn into new taxable assessed value in the following years. Starting in FY19, all new pools, remodels/renovations, new roofs, demolitions, slab only, and other improvements are reported under "Other". These permits were previously reported under Residential and Commercial.



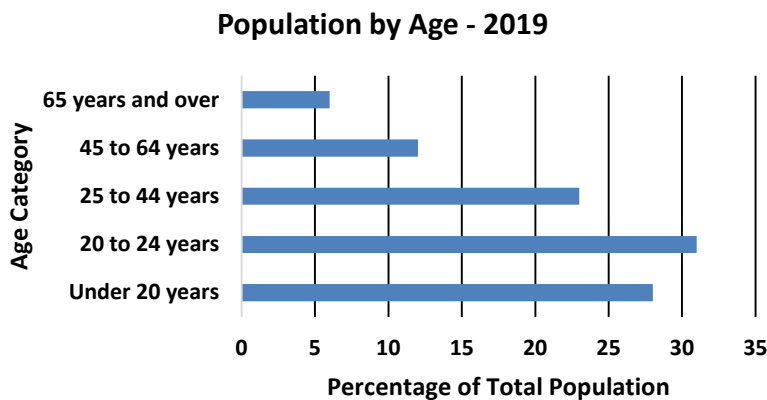
Population



This is a 30.5% increase in population since 2010, and an 80% increase since 2000. The population is projected to grow by approximately two to three percent per year over the next five years.



*The above graph projects an average 2.5% growth from 2020 - 2022. Data for 2019 reflects actual population through June 2019 (source: Planning & Development Services Dept).



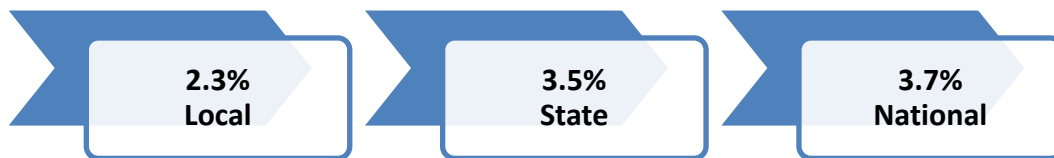
Median Age:
22.7

Male: 50.7%
Female: 49.3%

Employment

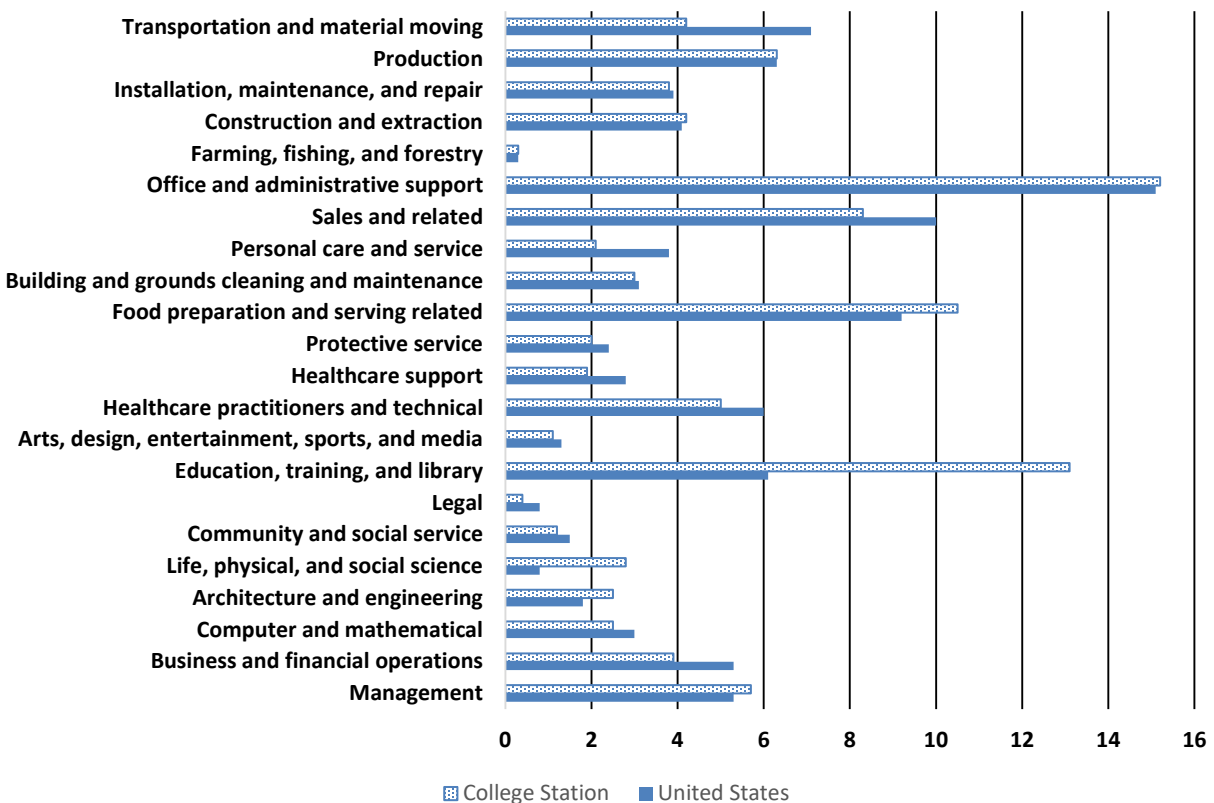
The City of College Station continues to benefit from a consistently lower unemployment rate than State or National levels. According to data from the Bureau of Labor Statistics, College Station has lower than average employment percentage for several occupational groups such as transportation and personal care and service; however, as home to Texas A&M, it is no surprise that the occupational group of Education, Training and Library far exceeds average.

Unemployment Rate as of May 2019



Source: Texas Workforce Commission - May 2019

Employment by Occupational Group as of May 2018



Source: Bureau of Labor Statistics

Positions in the FY20 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.

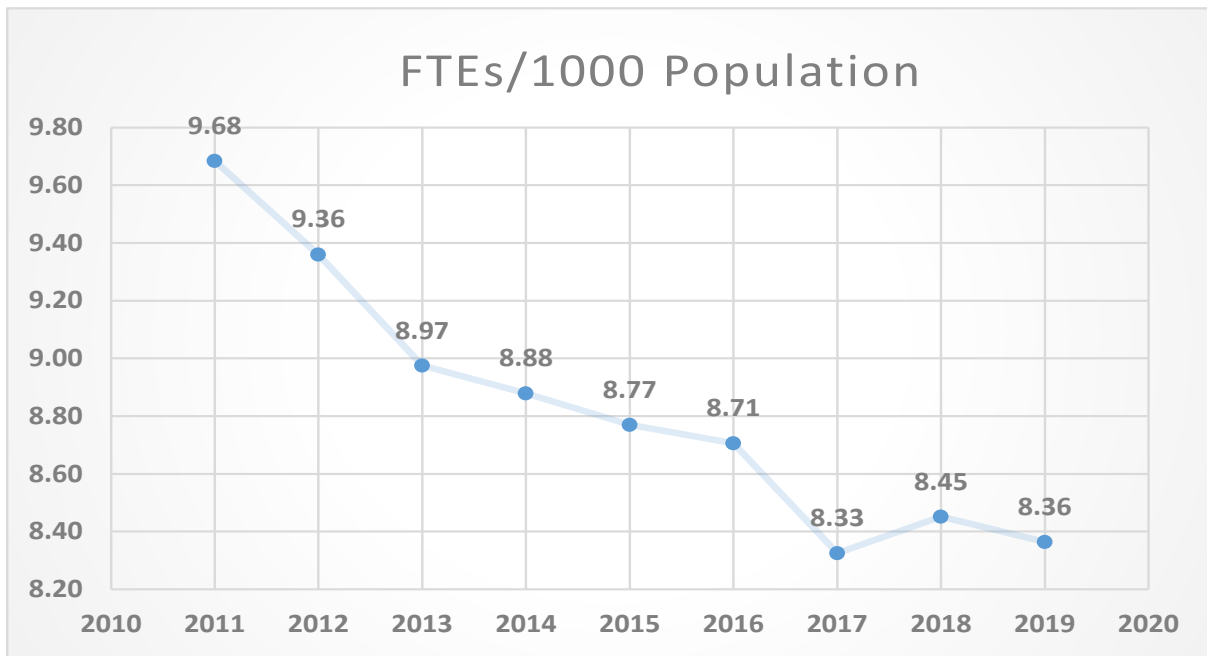
The FY20 Proposed Budget, including SLAs, funds 1034.75 Full Time Equivalent (FTE) positions. During FY19 there were 3.25 FTE positions (1.0 CMO, 0.25 Legal, and 2.0 Solid Waste) added that are included in the FY20 base budget.

The FY20 proposed base budget reflects the impact of the ever-growing demands on the City's departments and includes positions that were reclassified or reallocated to meet the demands of their departments. For example, in FY20 the City will be entering into an interlocal agreement with the Brazos County Sheriff's Office to share a holding facility. Because of this the Police Department will be eliminating 11 fulltime positions previously assigned to running the City's holding facility. 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 FY20 Proposed Budget includes funding for 24.00 new positions as follows:

| Department | Position | Number of FTEs |
|--------------------------|---|-----------------------|
| Police | Police Officer | 5.00 |
| Police | Police Assistant | 5.00 |
| Fire | Firefighter | 6.00 |
| Parks & Recreation | Crew Leader - Southeast Park | 1.00 |
| Parks & Recreation | Groundswoker - Southeast Park | 1.00 |
| Economic Development | Economic Development Coordinator | 1.00 |
| Community Services | Code Enforcement Officer | -0.50 |
| Community Development | Code Enforcement Officer | 0.50 |
| Community Development | Staff Assistant - PTNB | 0.50 |
| Community Development | Staff Assistant - PTNB - Code Enforcement | 0.50 |
| Electric | Relay Foreman | 1.00 |
| Electric | Project Coordinator | 1.00 |
| Utility Customer Service | Customer Service Rep. | 1.00 |
| Solid Waste | Equipment Operator - Street Sweeping | 1.00 |
| | Total New FTEs - Proposed | 24.00 |



The above graph is based on FTEs which include full and part-time positions, as well as temporary/seasonal and part-time non-benefitted positions per thousand residents.

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.

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 FY20 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 to address the creation of more career progression opportunities in different areas of the City. Employees who are subject to step compensation plans will be receiving a 2% scale adjustment as well. 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 FY20 employee health benefit package includes one Preferred Provider Organization (PPO) option and one High Deductible option. In the FY20 Proposed Budget, City premium contributions for these plans will increase by 8.5%. There is a proposed increase of 3% for the employee contribution for Health Insurance premiums included in the FY20 budget.

Utility Rates

The FY20 Water Fund budget includes a proposed increase of 15%, which is larger than the 9% increase originally forecasted in the FY19 budget. This rate increase is needed for upcoming capital projects, including the 3 million gallon Elevated Storage Tank near Rock Prairie Road, and to meet debt service and reserve requirements. There is no proposed rate increase for the Wastewater or Electric Utilities. Roadway, Solid Waste, and Drainage fees will be increased based on the Consumer Price Index (CPI) to keep pace with inflation.

The City will continue to transfer Water and Wastewater and Transportation Impact Fee revenue to offset the debt service for capital projects. The City collects these fees in areas where growth occurs and transfers them to specific projects in those areas.

Capital Projects

The City prepares a five-year CIP Budget, which Council reviews as part of the annual budget process. The CIP Budget presents all authorized anticipated capital expenses in several sections depending on project type, services provided, and funding source(s). As part of the CIP Budget process, the City also analyzes potential recurring operational costs, determines the appropriate ratio of debt and cash funding, and considers potential utility rate impacts for relevant projects. The City initiates both major and minor capital projects. Minor projects cost between \$5,000 and \$50,000, while major projects cost more than \$50,000. Both project types provide a fixed asset or equipment with a useful life of three or more years.

The proposed FY20 CIP Budget totals \$71,171,087 for all funds that include capital projects. This is a decrease of approximately \$37.2 million versus the FY19 capital budget. This decrease occurred because the City appropriated significant capital budgets in FY18 and FY19; these appropriations carry forward and span subsequent fiscal years. FY20 appropriations provide budget authorization for contracts the City will bring to Council for approval. In some cases, contract expenditures will span multiple fiscal years; in these instances, appropriations will exceed anticipated fiscal year expenditures. The City also includes projects' estimated O&M costs in the proposed FY20 Budget.

The City funds capital projects using Certificates of Obligation (CO) supported by the tax or utility rates and existing cash reserves from the General Fund, the Utility funds, and the Hotel Tax Fund. The City can only issue General Obligation (GO) debt after a successful citizen referendum. The City may use CO and/or GO debt for:

- Acquisition and development of parks and recreation facilities
- Street construction and rehabilitation
- Design and construction of public buildings (e.g., City offices, libraries, and fire stations)
- Utility infrastructure
- Technology assets with a useful life of not more than 10 years

FY20 Streets CIP appropriations total \$8.1 million for projects designed to address high priority transportation needs. Projects projected to begin or continue in FY20 include:

- W.D. Fitch Rehabilitation Phases I & II
- Luther Street Rehabilitation
- Rock Prairie Road Extension (State Highway 6 to Medical Way)
- Capstone and Barron Realignment
- Luther Extension

- Jones Butler Road Extension and Roundabout
- Various traffic signal, sidewalk, and pedestrian improvements

FY20 General Government CIP appropriations total \$10 million, primarily for the new City Hall and various IT infrastructure projects. The City expects to start City Hall construction in FY20, with completion projected for FY21. The Hotel Tax Fund includes a \$6.7 million appropriation for construction at Southeast Park, including eight softball/baseball fields and related amenities.

FY20 Utility CIP appropriations includes approximately \$41.8 million for Electric, Water and Wastewater projects. Significant utility projects moving forward in FY20 include:

- Graham Road Substation completion
- Advanced Metering Infrastructure (AMI)
- LCWWTP capacity expansion
- Rock Prairie Road Elevated Storage Tank
- Jones Butler Water Line Rehabilitation
- Northeast Sewer Trunk Line Phases II & III

**City of College Station
Fiscal Year Comparison Summary**

| Fiscal Year 2019-2020 Proposed Budget | FY20 Proposed Total Funds Available | FY20 Proposed Total Appropriation of Funds | Net Transfers | Net Operating and Capital Budget | % Change from Prior Fiscal Year |
|--|--|---|--------------------------|---|--|
| General Fund | \$ 108,738,262 | \$ 93,987,271 | \$ (9,440,232) | \$ 84,547,039 | 0.97% |
| Debt Service Fund | 27,235,766 | 20,781,766 | (281,596) | 20,500,170 | 1.09% |
| Economic Development Fund | 1,760,738 | 776,597 | (776,597) | - | N/A |
| Spring Creek Local Gov't Fund | (162,112) | 95,600 | - | 95,600 | N/A |
| Municipal Court Funds | 979,593 | 691,165 | - | 691,165 | 155.69% |
| Police Seizure Fund | 129,402 | 31,576 | - | 31,576 | 5.25% |
| Utility Funds | 190,109,524 | 134,007,092 | (1,465,000) | 132,542,092 | 10.59% |
| Solid Waste Fund | 14,309,000 | 12,086,366 | - | 12,086,366 | 12.26% |
| Northgate Parking Fund | 1,768,167 | 1,471,766 | (100,000) | 1,371,766 | -22.47% |
| Hotel Tax Fund | 15,534,555 | 5,658,104 | - | 5,658,104 | 4.07% |
| Community Development Fund | 2,753,614 | 2,753,614 | - | 2,753,614 | 35.07% |
| R.E. Meyer Fund | 30,000 | 30,000 | - | 30,000 | N/A |
| East Medical District TIRZ #19 Fund | 72,819 | - | - | - | N/A |
| Dartmouth TIRZ Fund | 16,098 | - | - | - | N/A |
| PEG Access Channel Fee Fund | 1,050,102 | 145,300 | - | 145,300 | 44.71% |
| Insurance Funds | 26,350,846 | 18,161,559 | (18,161,559) | - | N/A |
| Utility Customer Service Fund | 3,440,113 | 3,326,098 | (3,326,098) | - | N/A |
| Internal Services Funds | 13,134,944 | 6,445,466 | (6,445,466) | - | N/A |
| Drainage Fund (O&M) | 3,397,805 | 2,774,535 | - | 2,774,535 | 36.98% |
| Roadway Maintenance Fund | 5,795,004 | 4,967,258 | - | 4,967,258 | 5.91% |
| Roadway Impact Fee Funds | 663,340 | - | - | - | N/A |
| City-Wide Water Impact Fee Fund | 324,334 | 290,000 | - | 290,000 | -3.95% |
| City-Wide Wastewater Impact Fee Fund | 4,462,761 | 1,175,000 | - | 1,175,000 | 257.27% |
| TX Ave Cemetery Endowment Fund | 1,881,719 | 3,000 | - | 3,000 | -98.03% |
| Memorial Cemetery Endowment Fund | 1,460,552 | 42,040 | - | 42,040 | 170.53% |
| Memorial Cemetery Fund | 1,990,991 | 281,595 | - | 281,595 | 3.20% |
| Subtotal of Operations & Maintenance | \$ 427,227,937 | \$ 309,982,768 | \$ (39,996,548) | \$ 269,986,220 | 7.02% |
| Utility Funds Transfer to CIP - Utility CIP | 12,450,000 | 12,450,000 | - | 12,450,000 | 24.50% |
| Utility Funds Transfer to CIP - Gen'l Gov't CIP | - | - | - | - | N/A |
| Northgate Parking to Gen'l Gov't CIP | 100,000 | 100,000 | - | 100,000 | N/A |
| R.E. Meyer Fund Transfer to Gen'l Gov't CIP | - | - | - | - | N/A |
| SW Roadway Impact to Streets CIP | - | - | - | - | N/A |
| Community Development Transfer to CIP | - | - | - | - | N/A |
| General Fund Transfer to CIP | 756,581 | 756,581 | - | 756,581 | N/A |
| Capital Transfers to CIP | \$ 13,306,581 | \$ 13,306,581 | \$ - | \$ 13,306,581 | -64.15% |
| General Government Capital Imp. Proj. | \$ 103,074,204 | \$ 21,549,477 | \$ (856,581) | \$ 20,692,896 | 134.91% |
| Utility Capital Improvement Projects | 97,646,745 | 41,804,778 | (12,450,000) | 29,354,778 | 6063.95% |
| Community Development Capital Imp Proj. | 155,916 | 155,916 | - | 155,916 | -96.39% |
| Special Revenue Capital Imp. Proj. | 5,010,581 | 954,693 | - | 954,693 | -80.06% |
| Hotel Tax Capital Imp Proj | 6,706,223 | 6,706,223 | - | 6,706,223 | -90.52% |
| Subtotal of Capital Expenditures | \$ 212,593,669 | \$ 71,171,087 | \$ (13,306,581) | \$ 57,864,506 | -83.93% |
| Totals | \$ 653,128,187 | \$ 394,460,436 | \$ (53,303,129) | \$ 341,157,307 | -5.27% |

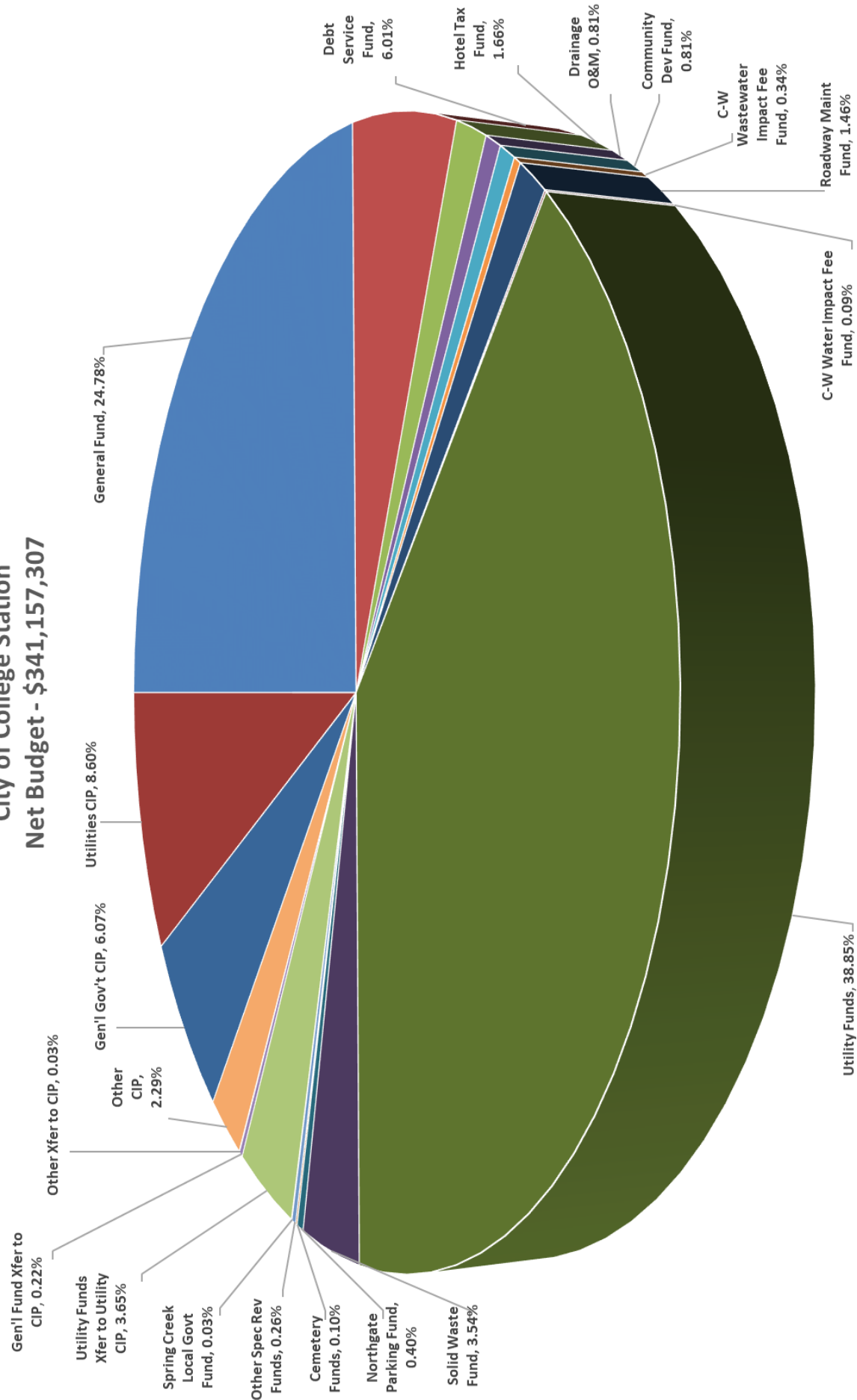
| Fiscal Year 2018-2019 Approved Budget | FY19 Approved Total Funds Available | FY19 Approved Total Appropriation of Funds | Net Transfers | Net Operating and Capital Budget | % Change from Prior Fiscal Year |
|--|--|---|--------------------------|---|--|
| General Fund | \$ 99,503,924 | \$ 88,592,783 | \$ (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 | \$ 401,528,804 | \$ 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 CIP | 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 | \$ 63,491,200 | \$ (11,147,562) | \$ 52,343,638 | 127.31% |
| 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 | \$ 107,850,801 | \$ (37,112,562) | \$ 70,738,239 | -25.19% |
| Totals | \$ 658,420,491 | \$ 468,535,548 | \$ (108,404,997) | \$ 360,130,551 | -1.52% |

Net Budget Expenditure Comparison

The table below shows the proposed net budgeted expenditures for FY20. Total expenditures are budgeted to be \$341,157,307. Transfers from the fund balance for capital projects in FY20 are budgeted to be \$13,306,581 and the net proposed capital budget is \$57,864,506. The latter two items will provide a total of \$71,171,087 of new budget appropriation for capital projects.

| Fund | Approved FY19 Budget | Proposed FY20 Budget | Percent Change |
|--|----------------------|----------------------|----------------|
| General Fund | 83,734,611 | 84,547,039 | 0.97% |
| Utility Funds | 119,854,394 | 132,542,092 | 10.59% |
| Solid Waste Fund | 10,766,337 | 12,086,366 | 12.26% |
| Drainage Fund (O&M) | 2,025,566 | 2,774,535 | 36.98% |
| Roadway Maintenance Fund | 4,689,921 | 4,967,258 | 5.91% |
| Debt Service Fund | 20,279,464 | 20,500,170 | 1.09% |
| Hotel Tax Fund | 5,436,619 | 5,658,104 | 4.07% |
| Northgate Parking Fund | 1,769,420 | 1,371,766 | -22.47% |
| Police Seizure Fund | 30,000 | 31,576 | 5.25% |
| Wolf Pen Creek TIF Fund | 212,385 | - | -100.00% |
| 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 | 301,933 | 290,000 | -3.95% |
| System-wide Wastewater Impact Fee Fund | 328,881 | 1,175,000 | 257.27% |
| PEG Access Channel Fee Fund | 100,411 | 145,300 | 44.71% |
| Municipal Court Funds | 270,311 | 691,165 | 155.69% |
| Community Development Fund | 2,038,602 | 2,753,614 | 35.07% |
| Spring Creek Local Govt Fund | - | 95,600 | N/A |
| Internal Service Funds | - | - | N/A |
| R.E. Meyer Fund | - | 30,000 | N/A |
| TX Ave Cemetery Endowment Fund | 152,500 | 3,000 | -98.03% |
| Memorial Cemetery Endowment Fund | 15,540 | 42,040 | 170.53% |
| Memorial Cemetery Fund | 272,855 | 281,595 | 3.20% |
| Total O&M Expenditures | 252,279,750 | 269,986,220 | 7.02% |
| Utilities Transfer to CIP - Utility CIP | 25,965,000 | 12,450,000 | -52.05% |
| Utilities Transfer to CIP - Gen'l Govt CIP | 10,000,000 | - | -100.00% |
| Northgate Parking to Gen'l Govt CIP | 250,000 | 100,000 | -60.00% |
| R.E. Meyer Fund Transfer to Gen'l Govt CIP | 155,551 | - | -100.00% |
| SW Roadway Impact to Streets CIP | 595,000 | - | -100.00% |
| Community Development Transfer to CIP | - | - | N/A |
| Gen'l Fund Transfer to CIP | 147,011 | 756,581 | 414.64% |
| Fund Balance/Working Transfers to CIP | 37,112,562 | 13,306,581 | -64.15% |
| General Gov't CIP | 52,343,638 | 20,692,896 | -60.47% |
| Utilities CIP | 8,808,825 | 29,354,778 | 233.24% |
| Community Development CIP | 476,233 | 155,916 | -67.26% |
| Special Revenue CIP | 4,322,322 | 954,693 | -77.91% |
| Hotel Tax Capital Projects | 4,787,221 | 6,706,223 | 40.09% |
| Total Capital Expenditures | 70,738,239 | 57,864,506 | -18.20% |
| TOTAL | 360,130,551 | 341,157,307 | -5.27% |

City of College Station Net Budget - \$341,157,307



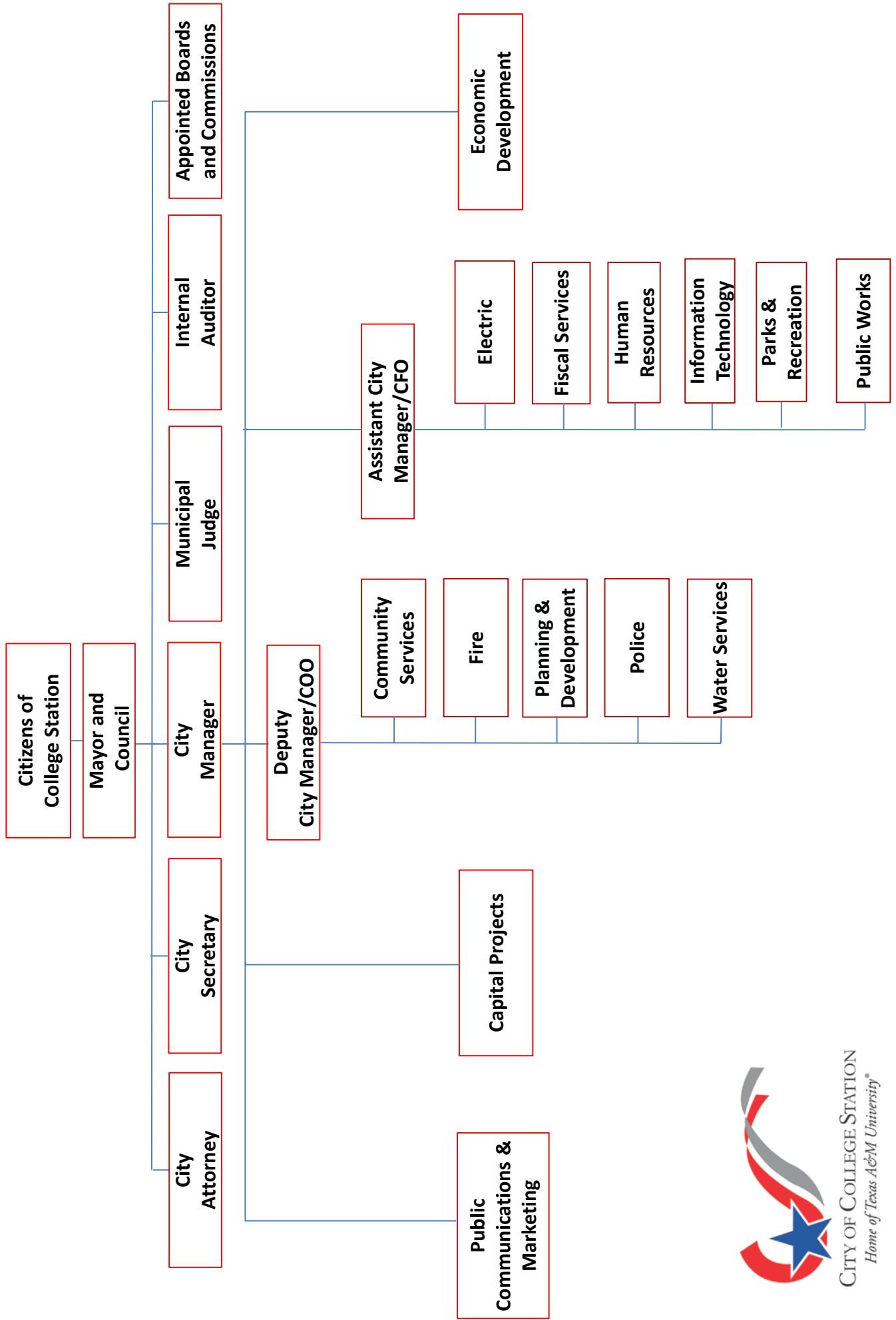
City of College Station
All Funds Operations & Maintenance
Summary

| EXPENDITURE BY FUND | | | | | | | |
|-------------------------------|-----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| FUND | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| General Fund | \$ 80,876,350 | \$ 87,352,086 | \$ 86,639,288 | \$ 85,762,571 | \$ 3,234,041 | \$ 88,996,612 | 1.88% |
| Court Security Fee Fund | 37,029 | 44,279 | 43,043 | 73,336 | - | 73,336 | 65.62% |
| Juvenile Case Mgr. Fee Fund | 121,033 | 129,753 | 95,032 | 90,506 | - | 90,506 | -30.25% |
| Community Development Fund | 1,129,882 | 2,038,602 | 2,038,602 | 2,696,431 | 57,183 | 2,753,614 | 35.07% |
| Northgate Parking Fund | 958,646 | 1,283,465 | 1,264,890 | 892,022 | 129,112 | 1,021,134 | -20.44% |
| Electric Fund | 68,229,581 | 77,603,146 | 76,293,331 | 80,384,763 | 489,848 | 80,874,611 | 4.22% |
| Water Fund | 6,212,986 | 6,249,190 | 6,247,856 | 6,212,281 | 75,000 | 6,287,281 | 0.61% |
| Wastewater Fund | 5,621,199 | 6,170,593 | 6,036,228 | 6,308,392 | 117,000 | 6,425,392 | 4.13% |
| Solid Waste Fund | 7,700,845 | 8,841,553 | 8,655,141 | 8,657,337 | 372,473 | 9,029,810 | 2.13% |
| Property & Casualty Ins. Fund | 184,419 | 220,048 | 219,931 | 225,056 | - | 225,056 | 2.28% |
| Employee Benefits Fund | 68,776 | 68,684 | 69,683 | 70,684 | - | 70,684 | 2.91% |
| Workers' Comp Ins. Fund | 145,342 | 158,151 | 161,744 | 165,929 | - | 165,929 | 4.92% |
| Utility Customer Service Fund | 2,992,273 | 3,123,759 | 3,161,214 | 3,062,054 | 182,044 | 3,244,098 | 3.85% |
| Fleet Maintenance Fund | 2,329,438 | 2,435,121 | 2,450,150 | 2,544,627 | - | 2,544,627 | 4.50% |
| Drainage Maintenance Fund | 1,407,058 | 1,646,643 | 1,481,740 | 1,623,896 | 131,300 | 1,755,196 | 6.59% |
| COMBINED FUND TOTAL | \$ 178,014,857 | \$ 197,365,073 | \$ 194,857,873 | \$ 198,769,885 | \$ 4,788,001 | \$ 203,557,886 | 3.14% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|----------------------------------|-----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| CLASSIFICATION | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 79,938,929 | \$ 85,903,282 | \$ 84,308,222 | \$ 87,293,674 | \$ 1,742,059 | \$ 89,035,733 | 3.65% |
| Supplies | 6,999,034 | 7,743,974 | 7,667,939 | 6,933,108 | 248,443 | 7,181,551 | -7.26% |
| Maintenance | 6,219,162 | 7,395,204 | 7,437,780 | 7,716,767 | 146,356 | 7,863,123 | 6.33% |
| Purchased Services | 26,038,620 | 30,187,930 | 29,639,503 | 28,792,789 | 1,339,968 | 30,132,757 | -0.18% |
| Legal Notices | 42,458 | 43,998 | 41,132 | 42,897 | - | 42,897 | -2.50% |
| Capital Outlay | 1,088,631 | 1,151,185 | 969,892 | 590,400 | 1,311,175 | 1,901,575 | 65.18% |
| Purchased Power/Wheeling Charges | 57,507,848 | 64,739,000 | 64,601,111 | 67,200,000 | - | 67,200,000 | 3.80% |
| Other Purchased Services | 180,174 | 200,500 | 192,294 | 200,250 | - | 200,250 | -0.12% |
| COMBINED FUND TOTAL | \$ 178,014,857 | \$ 197,365,073 | \$ 194,857,873 | \$ 198,769,885 | \$ 4,788,001 | \$ 203,557,886 | 3.14% |

| PERSONNEL SUMMARY BY FUND | | | | | | | |
|-------------------------------|-----------------|---------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| FUND | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| General Fund | 724.25 | 728.50 | 717.75 | 18.50 | 736.25 | 1.06% | |
| Court Security Fee Fund | 0.50 | 0.50 | 0.75 | - | 0.75 | 50.00% | |
| Juvenile Case Mgr. Fee Fund | 1.75 | 1.75 | 1.25 | - | 1.25 | -28.57% | |
| Community Development Fund | 3.50 | 3.50 | 3.50 | 1.50 | 5.00 | 42.86% | |
| Northgate Parking Fund | 9.00 | 9.00 | 9.00 | - | 9.00 | 0.00% | |
| Electric Fund | 80.50 | 88.50 | 88.50 | 2.00 | 90.50 | 2.26% | |
| Water Fund | 41.00 | 42.00 | 42.00 | - | 42.00 | 0.00% | |
| Wastewater Fund | 46.00 | 48.00 | 48.00 | - | 48.00 | 0.00% | |
| Sanitation Fund | 37.50 | 40.50 | 40.50 | 1.00 | 41.50 | 2.47% | |
| Property & Casualty Ins. Fund | 2.00 | 2.50 | 2.50 | - | 2.50 | 0.00% | |
| Employee Benefits Fund | 1.00 | 1.00 | 1.00 | - | 1.00 | 0.00% | |
| Workers' Comp Ins. Fund | 1.50 | 1.50 | 1.50 | - | 1.50 | 0.00% | |
| Utility Customer Service Fund | 23.00 | 19.00 | 19.00 | 1.00 | 20.00 | 5.26% | |
| Fleet Maintenance Fund | 16.00 | 17.50 | 17.50 | - | 17.50 | 0.00% | |
| Drainage Maintenance Fund | 18.00 | 18.00 | 18.00 | - | 18.00 | 0.00% | |
| COMBINED FUND TOTAL | 1,005.50 | 1,021.75 | 1,010.75 | 24.00 | 1,034.75 | 1.27% | |

CITY ORGANIZATION



Strategic Planning and Budget Process – FY 20

| | |
|--------------------------|---|
| January | <ul style="list-style-type: none"> ▪ Budget Analysts meet 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 are 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 Analysts meet 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. ▪ Budget Analysts begin preliminary work with Departments and assist Departments in preparing their budget submission. ▪ 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 Analysts prepare and distribute 2nd quarter financial reports and departmental forecasts. ▪ Budget Analysts and Capital Projects Department meet with City Manager to review proposed CIP. |
| June | <ul style="list-style-type: none"> ▪ Budget Analysts prepare Proposed Budgets and meet with Department Directors and City Manager to discuss budget requests and service levels. ▪ Budget Analysts and Capital Project Department present the proposed CIP to the Planning and Zoning Commission and Parks and Recreation Board. ▪ Budget Congress is held with Department Directors to review submitted Service Level Adjustments. |
| July | <ul style="list-style-type: none"> ▪ Budget Analysts prepare Proposed Budget Document. ▪ City Council participates in a Mid-Year Strategic Plan Review. |
| August | <ul style="list-style-type: none"> ▪ Budget is presented to City Council. ▪ Budget workshops are conducted during scheduled Council meetings to review Proposed Operating and Capital Improvement Program budgets. ▪ Budget Analysts prepare and distribute 3rd quarter financial reports and departmental forecasts. |
| September | <ul style="list-style-type: none"> ▪ Required Tax Notices are published. ▪ Required Public Hearings are conducted. ▪ Council adopts 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 Analysts prepare and distribute 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 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 FY19 revised General Fund revenue budget is \$81,429,405 and the FY19 year-end estimate is projected to be \$80,221,600. The FY19 year-end estimate for General Fund revenue is anticipated to be approximately \$1.02 million under the FY19 revised budget. A significant portion of this shortage is due to the year-end estimate for Sales Tax. The FY19 sales tax revenue realized was lower than budgeted due to a slow-down in the rate of economic growth. This same slow-down in the rate of economic growth has also contributed to the shortage of licenses and permits revenues when compared to budget.

Total proposed FY20 General Fund revenues are \$85,664,571. This represents a 6.8% increase over the FY19 year-end estimate. A portion of this increase is due to an increase in ad valorem tax rates combined with new value being added to the tax rolls as well as increases in the value of existing property. In addition, the City is anticipating being approved for a federal grant to assist with funding of six new firefighter positions. This grant would cover 75% of the salaries and benefits for these six positions, estimated to be \$334,331.

Sales tax is estimated to increase incrementally as a result of a positive, although slowing, 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.

- **Property Taxes** in FY20 are estimated to be \$30,255,096. The anticipated revenues are based on the proposed operations and maintenance (O&M) tax rate of 31.3174 cents per \$100 valuation, an increase of 2.7672 cents per \$100 valuation. This increase matches the rollback rate. Property tax revenue accounts for 35.3% of the total General Fund revenue.
- **Sales Tax** is estimated to be \$29,566,546 in FY20; this projection reflects a 1% decrease from the FY19 revised budget, and a 1% increase from the FY19 year-end estimate. The FY19 year-end estimate is projected to come in \$584,626 below budget. Sales tax revenue estimates are based on analysis of historical revenues and expected future retail sales, employment, and economic development. Sales tax is the second-largest revenue stream in the General Fund, and is estimated to be approximately 34.5% of overall General Fund revenues.
- **Other Taxes** (previously Mixed Drink and Franchise Taxes) are projected to be \$3,034,441 in FY20, which represents a 7.6% decrease from the FY19 revised budget. Franchise taxes include phone, cable, oil & gas, and natural gas. The dramatic decrease is due to legislation passed during the 86th Texas state legislative session whereby a cable or phone company is authorized to stop paying the lesser of its state cable franchise or telephone access line fees, whichever are less for the company statewide, resulting in a reduction of approximately \$300,000 to the budgeted revenue of the General Fund. The FY19 year-end Other Taxes estimate is projected to be \$3,364,573, which is \$92,912 lower than FY18 actuals due to decreased cable subscriptions (resulting in lower franchise tax revenue) as well as slightly lower franchise tax revenues from telephone services.

- **Licenses and Permit Revenue** in FY20 is anticipated to be 9.4% lower than the FY19 budget, but 12% higher than the FY19 year-end estimate. The permit fees have been increased in order to fully fund the activities of the Planning & Development Services Department.
- **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 FY20 Proposed Budget for Charges and Services is 3% higher than the FY19 year-end estimate in the anticipation of slight growth.
- **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 \$2,422,300 in FY20, a 7.9% increase over the FY19 year-end estimate, but an 8.1% decrease from the FY19 revised budget. This adjustment was made to curb the higher growth estimates that were anticipated in FY19.
- **Intergovernmental Revenues** for FY20 are projected to be \$626,331, an increase of \$334,331 over the FY19 revised budget. The increase is due to the anticipated awarding of the SAFER grant (which funds the hiring of six additional firefighters starting in FY20 and expiring in FY22). Among the intergovernmental revenues the City expects to receive in FY20 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.
- **Investment Earnings** are estimated at \$400,000 in the FY20 Proposed Budget, an increase of \$50,000 over the FY19 revised budget. Investment earnings began increasing in FY18 due to the reinvestment of funds into higher-earning interest-bearing accounts, and are expected to exceed the FY19 budgeted amount by 50% of budget.
- **Other Revenue** include such items as rental and concessions revenues, various donations, collection service fees, reimbursed expenses, etc. FY20 estimated revenue is \$426,750.
- **Utility Transfers to the General Fund** are budgeted to be \$13,056,000 for the FY20 Proposed Budget. These transfers reflect in-lieu of franchise fees revenue for the General Fund since the City owns the utilities.
- **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 FY20 estimated revenue is \$142,488.

Proposed total operational expenditures for FY20 are \$88,996,612. The General Fund budget includes additional funds for public safety, corrective maintenance, technology improvements, positions to address the growing development in the City, and funds for salary increases.

The FY20 non-departmental portion of the General Fund budget includes a recurring transfer of \$375,000 to the Economic Development Fund for future economic development incentives as well as a one-time transfer of \$250,000 to support the Biocorridor development project. A transfer of \$756,581 is proposed to the General Government CIP for the new City Hall -- \$500,000 of that is funded from savings in street light operations due to the use of LED lighting and the remaining \$256,581 is the amount that would have resulted from keeping the TIRZ 18 intact. (When the TIRZ 18 was dissolved in FY18, Council directed that the same funds that would have been diverted to satisfy that TIRZ agreement would instead be redirected to the construction of the new City Hall.)

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 FY20 Proposed Budget includes increases for the Appraisal District, Health District, and College Station Noon Lions Club. A full listing of these expenditures can be found in Appendix I of this document.

In addition, a number of SLAs are included in the FY20 Proposed Budget. The detailed SLAs by department are included in each Department section and a full listing of these one-time and recurring SLAs can be found in Appendix B of this document.

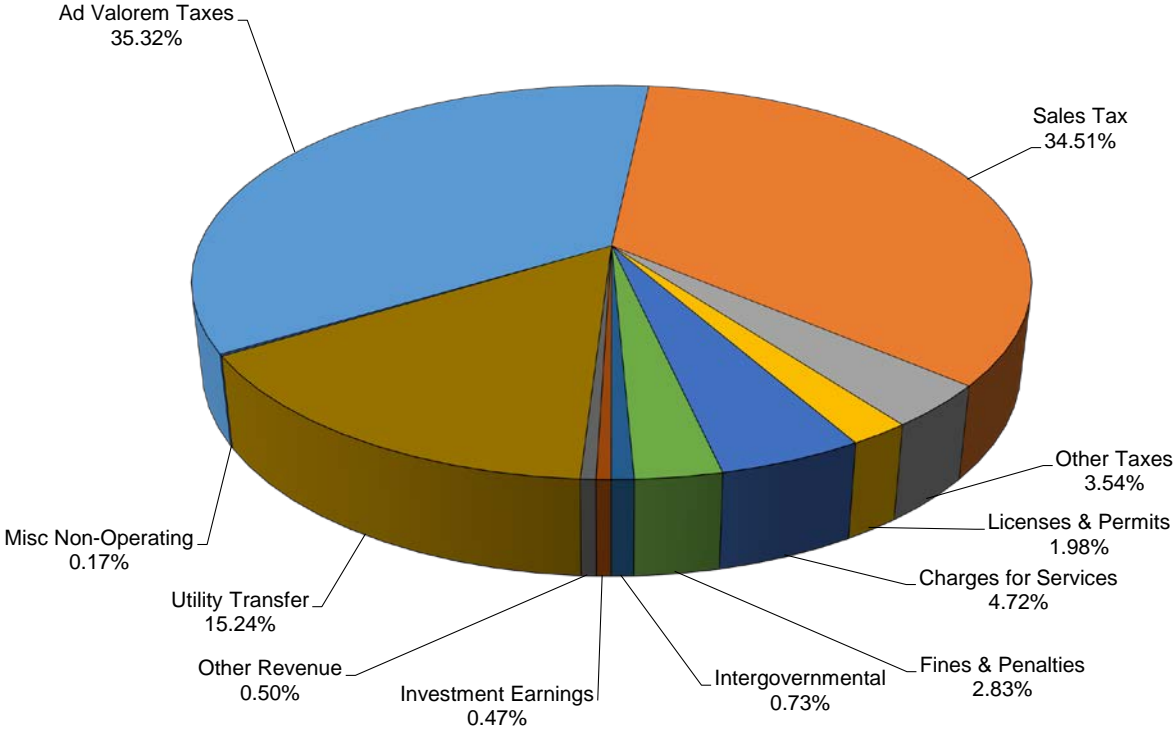
A total of 736.25 positions are included in the proposed General Fund budget. An addition of 18.5 positions is included in the FY20 General Fund Proposed Budget via the SLA request process. These positions are offset by the reduction of 11 positions in the Police Department due to the elimination of the jail facility and a reduction of 0.5 of an FTE as a result of a transfer from the General Fund (Community Services Department) to the Community Development Fund. A full listing of personnel can be found in Appendix C.

There is a projected 5.2% increase in the FY20 ending fund balance when compared to the FY19 year-end ending fund balance.

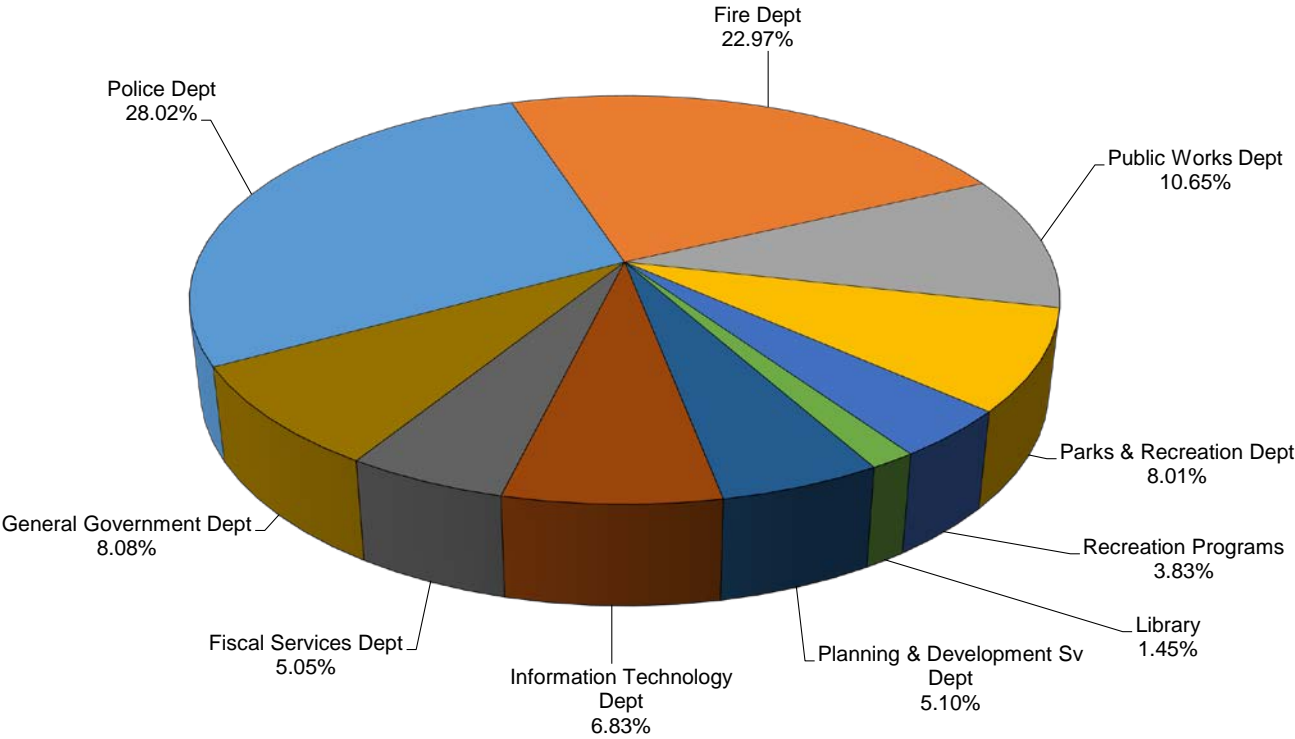
**City of College Station
General Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change Budget FY19 to FY20 |
|--|----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|------------------------------------|
| Beginning Fund Balance | \$21,159,564 | \$24,730,226 | \$24,730,226 | \$21,347,680 | | \$21,347,680 | |
| REVENUES: | | | | | | | |
| Ad Valorem Taxes | \$24,073,003 | \$26,193,525 | \$25,949,611 | \$30,255,096 | - | \$30,255,096 | 15.5% |
| Sales Tax | 28,799,040 | 29,858,434 | 29,273,808 | 29,566,546 | - | 29,566,546 | -1.0% |
| Other Taxes | 3,457,485 | 3,282,849 | 3,364,573 | 3,034,441 | - | 3,034,441 | -7.6% |
| Licenses & Permits | 1,772,959 | 1,868,250 | 1,511,150 | 1,693,250 | - | 1,693,250 | -9.4% |
| Charges for Services | 3,940,837 | 4,164,420 | 3,925,860 | 4,041,369 | - | 4,041,369 | -3.0% |
| Fines & Penalties | 3,211,536 | 2,636,100 | 2,245,100 | 2,422,300 | - | 2,422,300 | -8.1% |
| Intergovernmental | 910,169 | 292,000 | 345,340 | 292,000 | 334,331 | 626,331 | 114.5% |
| Investment Earnings | 449,880 | 350,000 | 525,000 | 400,000 | - | 400,000 | 14.3% |
| Other Revenue | 518,500 | 451,750 | 531,945 | 426,750 | - | 426,750 | -5.5% |
| Utility Transfer | 11,936,798 | 12,192,339 | 12,192,339 | 13,056,000 | - | 13,056,000 | 7.1% |
| Misc Non-Operating | 350,946 | 139,738 | 356,875 | 142,488 | - | 142,488 | 2.0% |
| TOTAL REVENUES | \$79,421,154 | \$81,429,405 | \$80,221,600 | \$85,330,240 | 334,331 | \$85,664,571 | 5.2% |
| TOTAL FUNDS AVAILABLE | \$100,580,718 | \$106,159,631 | \$104,951,826 | \$106,677,919 | 334,331 | \$107,012,250 | 0.8% |
| EXPENDITURES: | | | | | | | |
| Police Dept | \$22,631,648 | \$24,213,240 | \$24,134,088 | \$23,809,903 | \$1,082,528 | \$24,892,431 | 2.8% |
| Fire Dept | 19,624,919 | 19,760,885 | 20,153,653 | 19,894,297 | 514,283 | 20,408,580 | 3.3% |
| Public Works Dept | 9,575,300 | 9,983,238 | 9,815,228 | 8,875,455 | 582,898 | 9,458,353 | -5.3% |
| Parks & Recreation Dept | 6,342,995 | 6,721,729 | 6,769,623 | 6,582,882 | 535,308 | 7,118,190 | 5.9% |
| Recreation Programs | 3,060,391 | 3,140,027 | 3,220,407 | 3,407,259 | - | 3,407,259 | 8.5% |
| Library | 1,203,831 | 1,248,756 | 1,245,322 | 1,287,929 | - | 1,287,929 | 3.1% |
| Planning & Development Sv Dept | 3,740,969 | 4,552,707 | 4,426,263 | 4,434,779 | 100,000 | 4,534,779 | -0.4% |
| Information Technology Dept | 4,504,868 | 5,982,955 | 5,943,005 | 5,925,622 | 140,000 | 6,065,622 | 1.4% |
| Fiscal Services Dept | 3,947,830 | 4,281,142 | 4,094,375 | 4,297,294 | 193,000 | 4,490,294 | 4.9% |
| General Government Dept | 6,243,599 | 7,174,125 | 6,837,324 | 7,097,151 | 86,024 | 7,183,175 | 0.1% |
| Pay Plan Contingency | - | 293,282 | - | 150,000 | - | 150,000 | -48.9% |
| Total Operating Expenditures | \$80,876,350 | \$87,352,086 | \$86,639,288 | \$85,762,571 | \$3,234,041 | \$88,996,612 | 1.9% |
| TRANSFERS: | | | | | | | |
| G&A Transfers In | (\$5,358,435) | (\$5,312,334) | (\$5,312,334) | (\$5,970,772) | \$0 | (\$5,970,772) | 12.4% |
| Interfund Transfers | 1,080,992 | 329,162 | 470,878 | (3,451,627) | (17,833) | (3,469,460) | -1154.0% |
| Total Transfers (Sources) Uses | (\$4,277,443) | (\$4,983,172) | (\$4,841,456) | (\$9,422,399) | (\$17,833) | (\$9,440,232) | 89.4% |
| OTHER (Sources) Uses: | | | | | | | |
| Public Agency | \$1,380,580 | \$1,451,681 | \$1,451,681 | \$1,362,177 | \$172,262 | \$1,534,439 | 5.7% |
| Consulting Services | 29,392 | 90,000 | 90,000 | 50,000 | - | 50,000 | -44.4% |
| Capital Outlay/Project Transfers | 319,406 | 255,511 | 255,511 | 3,148,720 | - | 3,148,720 | 1132.3% |
| Other | - | 70,993 | 9,123 | 7,500 | - | 7,500 | -89.4% |
| Contingency | - | 175,840 | - | 250,000 | - | 250,000 | |
| Total Other (Sources) Uses | \$1,729,378 | \$2,044,025 | \$1,806,315 | \$4,818,397 | \$172,262 | \$4,990,659 | 144.2% |
| TOTAL EXPENDITURES | \$78,328,285 | \$84,412,939 | \$83,604,147 | \$81,158,569 | \$3,388,470 | \$84,547,039 | 0.2% |
| Total Increase(Decrease) | \$1,092,869 | (\$2,983,534) | (\$3,382,546) | \$4,171,670 | (\$3,054,139) | \$1,117,531 | |
| Measurement Focus Increase (Decrease) | 2,477,793 | | | | | | |
| Ending Fund Balance | \$24,730,226 | \$21,746,692 | \$21,347,680 | \$25,519,350 | (\$3,054,139) | \$22,465,211 | |

General Fund - Revenues



General Fund - Department Expenditures



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

| EXPENDITURE BY DEPARTMENT | | | | | | | |
|-----------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Police | \$ 22,631,648 | \$ 24,213,240 | \$24,134,088 | \$ 23,809,903 | \$ 1,082,528 | \$ 24,892,431 | 2.81% |
| Fire | 19,624,919 | 19,760,885 | 20,153,653 | 19,894,297 | 514,283 | 20,408,580 | 3.28% |
| Public Works | 9,575,300 | 9,983,238 | 9,815,228 | 8,875,455 | 582,898 | 9,458,353 | -5.26% |
| Parks and Recreation | 6,342,995 | 6,721,729 | 6,769,623 | 6,582,882 | 535,308 | 7,118,190 | 5.90% |
| Recreation Programs* | 3,060,391 | 3,140,027 | 3,220,407 | 3,407,259 | - | 3,407,259 | 8.51% |
| Library | 1,203,831 | 1,248,756 | 1,245,322 | 1,287,929 | - | 1,287,929 | 3.14% |
| Planning and Development Services | 3,740,969 | 4,552,707 | 4,426,263 | 4,434,779 | 100,000 | 4,534,779 | -0.39% |
| Information Technology | 4,504,868 | 5,982,955 | 5,943,005 | 5,925,622 | 140,000 | 6,065,622 | 1.38% |
| Fiscal Services | 3,947,830 | 4,281,142 | 4,094,375 | 4,297,294 | 193,000 | 4,490,294 | 4.89% |
| General Government | 6,243,599 | 7,174,125 | 6,837,324 | 7,097,151 | 86,024 | 7,183,175 | 0.13% |
| Pay Plan Contingency | - | 293,282 | - | 150,000 | - | 150,000 | -48.85% |
| TOTAL | \$ 80,876,350 | \$ 87,352,086 | \$86,639,288 | \$ 85,762,571 | \$ 3,234,041 | \$ 88,996,612 | 1.88% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 59,208,399 | \$ 62,987,981 | \$62,511,882 | \$ 64,049,196 | \$ 1,367,582 | \$ 65,416,778 | 3.86% |
| Supplies | 3,434,777 | 3,771,048 | 3,841,951 | 2,997,335 | 211,783 | 3,209,118 | -14.90% |
| Maintenance | 4,646,172 | 5,809,374 | 5,890,276 | 5,882,177 | 125,556 | 6,007,733 | 3.41% |
| Purchased Services | 12,788,984 | 13,978,617 | 13,891,391 | 12,387,118 | 804,620 | 13,191,738 | -5.63% |
| Capital Outlay | 642,025 | 365,865 | 357,869 | 95,400 | 724,500 | 819,900 | 124.10% |
| Indirect Costs** | - | - | - | - | - | - | N/A |
| G&A Expense (Rec Programs) | 155,992 | 145,919 | 145,919 | 201,345 | - | 201,345 | 37.98% |
| Pay Plan Contingency | - | 293,282 | - | 150,000 | - | 150,000 | -48.85% |
| TOTAL | \$ 80,876,350 | \$ 87,352,086 | \$86,639,288 | \$ 85,762,571 | \$ 3,234,041 | \$ 88,996,612 | 1.88% |

| PERSONNEL | | | | | | | |
|-----------------------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Police | 220.50 | 220.50 | | 209.50 | 10.00 | 219.50 | -0.45% |
| Fire | 160.00 | 160.00 | | 160.00 | 6.00 | 166.00 | 3.75% |
| Public Works | 59.00 | 60.00 | | 60.00 | - | 60.00 | 0.00% |
| Parks and Recreation | 63.70 | 64.70 | | 64.35 | 2.00 | 66.35 | 2.55% |
| Recreation Programs | 46.05 | 46.05 | | 46.40 | - | 46.40 | 0.76% |
| Library | - | - | | - | - | - | 0.00% |
| Planning and Development Services | 45.50 | 45.50 | | 45.50 | - | 45.50 | 0.00% |
| Information Technology | 31.50 | 31.50 | | 31.50 | - | 31.50 | 0.00% |
| Fiscal Services | 46.00 | 46.00 | | 46.25 | - | 46.25 | 0.54% |
| General Government | 52.00 | 54.25 | | 54.25 | 0.50 | 54.75 | 0.92% |
| TOTAL | 724.25 | 728.50 | | 717.75 | 18.50 | 736.25 | 1.06% |

5 YEAR GENERAL FUND FORECAST

| | Estimate | Forecast | | | | |
|------------------------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
| Beginning Balance | \$24,730,226 | \$21,347,680 | \$ 22,465,211 | \$ 22,070,775 | \$ 22,356,901 | \$ 22,358,214 |
| Revenues | \$80,221,600 | \$85,664,571 | 88,149,312 | 90,853,425 | 92,714,890 | 95,110,485 |
| Total Available Resources | \$104,951,826 | \$107,012,250 | \$ 110,614,523 | \$ 112,924,200 | \$ 115,071,791 | \$ 117,468,699 |
| Operating Expenses | \$86,639,288 | \$88,996,612 | \$91,533,400 | \$93,177,500 | \$95,358,700 | \$97,679,600 |
| Future Year Projected SLAs | - | - | 1,000,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Transfers In/Out | (4,841,456) | (9,440,232) | (6,731,704) | (6,922,269) | (7,118,430) | (7,320,352) |
| Other Uses/(Sources) | 1,806,315 | 4,990,659 | 2,742,052 | 2,812,068 | 2,973,307 | 3,062,574 |
| Total Expenditures | \$83,604,147 | \$84,547,039 | \$ 88,543,748 | \$ 90,567,299 | \$ 92,713,577 | \$ 94,921,822 |
| Surplus/(Deficit) | \$ (3,382,546) | \$ 1,117,531 | \$ (394,436) | \$ 286,126 | \$ 1,313 | \$ 188,663 |
| Ending Fund Balance | \$21,347,680 | \$ 22,465,211 | \$ 22,070,775 | \$ 22,356,901 | \$ 22,358,214 | \$ 22,546,877 |
| Fund Balance Required (18%) | 15,048,746 | 15,218,467 | 15,937,875 | 16,302,114 | 16,688,444 | 17,085,928 |

Revenue Assumptions:

2.5% increase in existing property values each year with new value added as follows: FY21 - \$225MM; FY22-23 - \$200MM and FY24 - \$150MM

No increase in the ad valorem tax rate through FY24

1.75% increase in sales tax in FY21-22 and 2% increase in FY23-24

SAFER Grant funding for Firefighter positions will expire after FY22

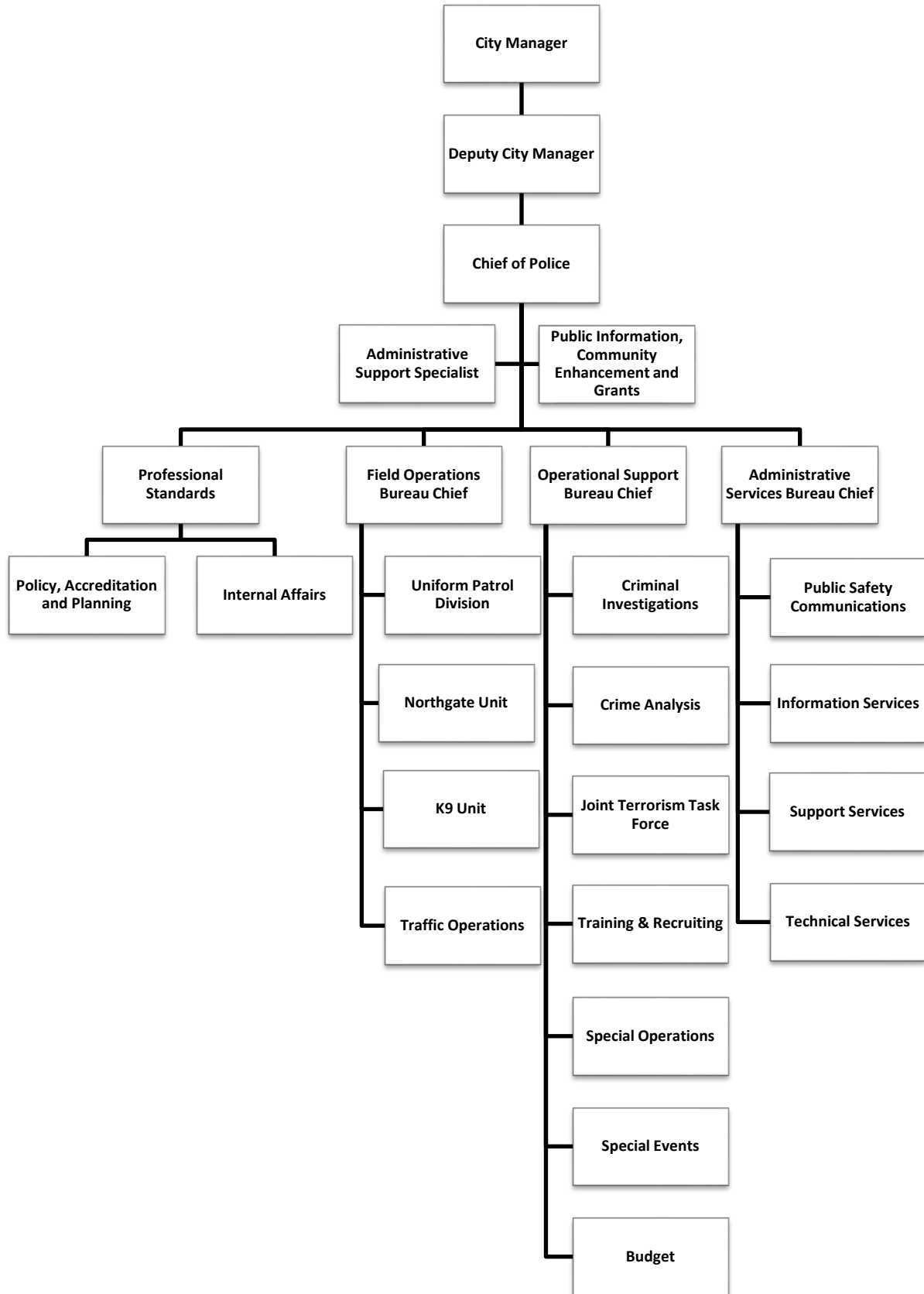
Expenditure Assumptions:

3% increase in Salaries and Benefits each year through FY24 (with the exception of employee health benefits - those are forecasted to increase 5% each year through FY24)

O&M will increase in FY21 through FY24 to accommodate Capital Improvement Projects coming online after their anticipated completion dates. (See Government Funds Capital Project Improvements - Estimated O&M Costs schedule for details.)

POLICE DEPARTMENT

CITY OF COLLEGE STATION



Police Department

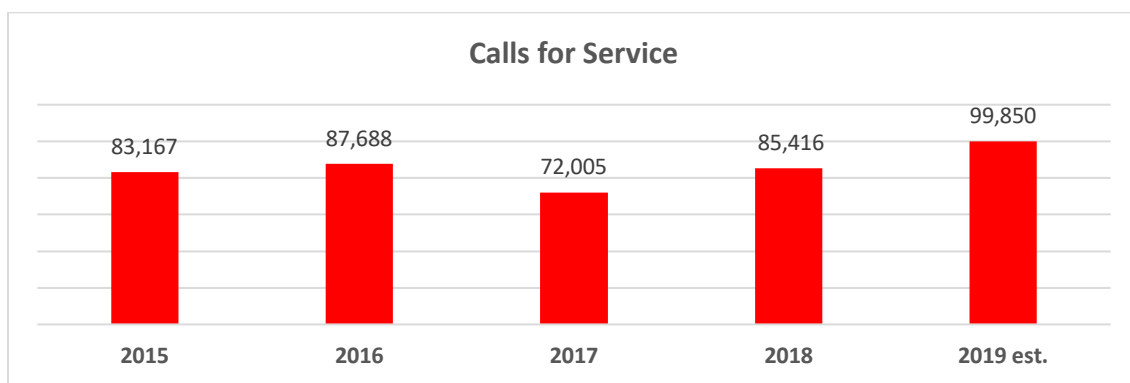
The Police Department provides a number of services that help keep the community safe. Services provided include: 1) police patrol with certified police officers who are assigned to specific areas of the City and who are equipped with police vehicles and all necessary equipment; 2) criminal investigation for the investigation of reported crimes; 3) animal control; 4) communications and emergency medical dispatch support for police, fire and EMS; and 5) 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 FY20 Proposed Budget includes three SLAs to address these various needs:

- The Police Department will add five (5) patrol officers and two (2) vehicles. These numbers are based on a staffing study recently performed by an outside consultant hired to evaluate CSPD's current workload. The International Association of Chiefs of Police recommends that departments have enough officers to allow 30 minutes of proactive time per hour. This allows the officers the time necessary to take proactive action and reduce crime. Current staffing levels do not allow this. By adding five patrol officers, the department will have greater capacity to respond to calls and engage in proactive policing.
- The Police Department will additionally be adding five (5) police assistants. These personnel will be able to provide administrative support for the Department by freeing up time for patrol officers.
- With the construction of the new police station, the City will no longer have a holding facility. One result of decommissioning the holding facility is the need to establish an interlocal agreement with Brazos County Sheriff's Office to house Class C prisoners in the County Jail. It is estimated that CSPD officers will transport between 450 to 500 Class C prisoners in FY20 at a cost of \$55.00 per day.

| Service Level Adjustments | One-Time | Recurring | Total |
|---|-------------------|-------------------|---------------------|
| Five (5) Officers and Two (2) Vehicles | \$ 253,223 | \$ 517,030 | \$ 770,253 |
| Reclass of Jail Staff to Five (5) Police Assistants | 15,000 | 285,765 | 300,765 |
| Brazos County ILA | - | 11,500 | 11,500 |
| Police SLA Total | \$ 268,223 | \$ 814,295 | \$ 1,082,518 |



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.

**City of College Station
Police
Department Summary**

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------|----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Police Administration | \$ 2,017,099 | \$ 2,071,988 | \$ 2,309,587 | \$ 1,268,188 | \$ 312,265 | \$ 1,580,453 | -23.72% |
| Uniform Patrol | 10,462,034 | 11,124,552 | 10,806,105 | 11,131,409 | 481,825 | 11,613,234 | 4.39% |
| Criminal Investigation | 2,882,726 | 3,277,915 | 3,092,987 | 3,326,252 | 1,000 | 3,327,252 | 1.51% |
| Recruiting and Training | 1,091,510 | 1,127,581 | 1,097,516 | 1,136,266 | 16,625 | 1,152,891 | 2.24% |
| Support Services | 2,916,829 | 3,139,601 | 3,066,741 | 3,006,174 | 270,813 | 3,276,987 | 4.38% |
| Communications | 1,690,193 | 1,880,714 | 2,170,833 | 1,939,929 | - | 1,939,929 | 3.15% |
| Jail | 686,376 | 721,722 | 681,778 | - | - | - | -100.00% |
| Special Operations | 298,010 | 284,015 | 288,740 | 260,119 | - | 260,119 | -8.41% |
| Information Services | 586,872 | 585,152 | 619,801 | 589,015 | - | 589,015 | 0.66% |
| Community Enhancement | - | - | - | 967,903 | - | 967,903 | N/A |
| PD Technology | - | - | - | 184,648 | - | 184,648 | N/A |
| TOTAL | \$ 22,631,648 | \$ 24,213,240 | \$ 24,134,088 | \$ 23,809,903 | \$ 1,082,528 | \$ 24,892,431 | 2.81% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 19,138,033 | \$ 20,588,385 | \$ 20,556,881 | \$ 20,400,519 | \$ 758,725 | \$ 21,159,244 | 2.77% |
| Supplies | 895,122 | 1,012,205 | 1,010,874 | 775,849 | 159,353 | 935,202 | -7.61% |
| Maintenance | 397,277 | 415,326 | 404,135 | 440,439 | 1,250 | 441,689 | 6.35% |
| Purchased Services | 2,118,326 | 2,197,324 | 2,162,198 | 2,193,096 | 39,200 | 2,232,296 | 1.59% |
| Capital Outlay | 82,890 | - | - | - | 124,000 | 124,000 | N/A |
| TOTAL | \$ 22,631,648 | \$ 24,213,240 | \$ 24,134,088 | \$ 23,809,903 | \$ 1,082,528 | \$ 24,892,431 | 2.81% |

| PERSONNEL | | | | | | | |
|-------------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Police Administration | 17.00 | 17.00 | | 9.00 | 5.0 | 14.00 | -17.65% |
| Uniform Patrol | 109.50 | 109.50 | | 106.50 | 5.0 | 111.50 | 1.83% |
| Criminal Investigation | 29.00 | 29.00 | | 29.00 | - | 29.00 | 0.00% |
| Recruiting and Training | 9.00 | 9.00 | | 9.00 | - | 9.00 | 0.00% |
| Support Services | 6.00 | 6.00 | | 6.00 | - | 6.00 | 0.00% |
| Communications* | 28.00 | 28.00 | | 28.00 | - | 28.00 | 0.00% |
| Jail* | 11.00 | 11.00 | | 0.00 | - | - | -100.00% |
| Special Operations | 1.00 | 1.00 | | 1.00 | - | 1.00 | 0.00% |
| Information Services | 10.00 | 10.00 | | 10.00 | - | 10.00 | 0.00% |
| Community Enhancement | - | - | | 9.00 | - | 9.00 | N/A |
| Technology Services | - | - | | 2.00 | - | 2.00 | N/A |
| TOTAL | 220.50 | 220.50 | | 209.50 | 10.00 | 219.50 | -0.45% |

*The Police Department will be adding two new divisions in FY20, Community Enhancement and Police Technology. The department will also be discontinuing the Jail Division and partnering with Brazos County through an interlocal agreement for short-term detentions.

POLICE DEPARTMENT STRATEGIC PLAN

I. Mission Statement

To protect and serve with excellence.

II. Top 3-5 Departmental Goals for FY20

1. Goal: Reduce Crime

- a. *Issue:* Obviously, one of our key goals as a Police Department is crime reduction. However, our current workload demand exceeds available resources as reflected in the 2018/2019 ETICO Sworn police staffing study report. As such, as community demands increase, proactive time decreases and reactive time increases. With less proactive time, efforts to actively reduce crime are also reduced.
- b. *Plan of Action:* Commit to a long term plan to increase sworn and professional civilian staffing resources to recommended levels. Annually re-evaluated department needs using the same quantitative methodology as was used to create the initial report.
- c. *Strategic Initiative(s):* Core Services & Infrastructure, Neighborhood Integrity

2. Goal: Reduce the Fear of Crime

- a. *Issue:* While crime reduction is our first priority, reduction of the fear of crime is a close second. Perception is reality and it is important that we provide an accurate reflection of crime in our community.
- b. *Plan of Action:* We have employed several strategies to accomplish the reduction of fear of crime. We have and will continue to utilize our Community Enhancement Unit as well as other opportunities to focus upon effective communication with our citizens. We have also implemented an online portal (Crimemapping.com) to allow citizens to better understand police activity in the City.
- c. *Strategic Initiative(s):* Core Services & Infrastructure, Neighborhood Integrity

3. Goal: Build and Maintain Effective Partnerships

- a. *Issue:* Police work stands upon a foundation of public trust. In order to build and maintain that trust, we must continually build and maintain effective partnerships with our community.
- b. *Plan of Action:* We will continue to utilize a variety of opportunities to engage our community. However, in order to maintain this goal, our department requires non-committed or proactive time in order to do so. As such having a long term plan to address staffing shortages across the department will afford us increased time to dedicate towards this goal.
- c. *Strategic Initiative(s):* Core Services & Infrastructure, Neighborhood Integrity

4. Goal: Improve the Overall Quality of Life in the Community

- a. *Issue:* The citizens of College Station have become accustomed to a high quality of life. Due in large part to the hard work and dedication of the employees of the City of College Station. However, as growth and demands of the City continue to increase and resources required to respond to these demands falls short, we must look for ways to change our service delivery models in order to be able to sustain core services.
- b. *Plan of Action:* We continue to identify efficiencies in order to respond to the increasing demands of the City. We have recently implemented an online portal

POLICE DEPARTMENT STRATEGIC PLAN

called Desk Officer Reporting System (DORS) that allows citizens to self-report a select group of offenses online. This frees up officer time to focus upon other duties. We have also implemented a program wherein we utilized Police Assistants to respond to cold calls in the field where we have typically had officers respond. While certain complainants may not receive a police officer response, they will receive a quicker response than waiting on an officer’s limited availability. We will strive to implement additional Police Assistant positions this year and future years in an effort to partially address our overall staffing needs.

- c. *Strategic Initiative(s)*: Core Services & Infrastructure, Neighborhood Integrity

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.

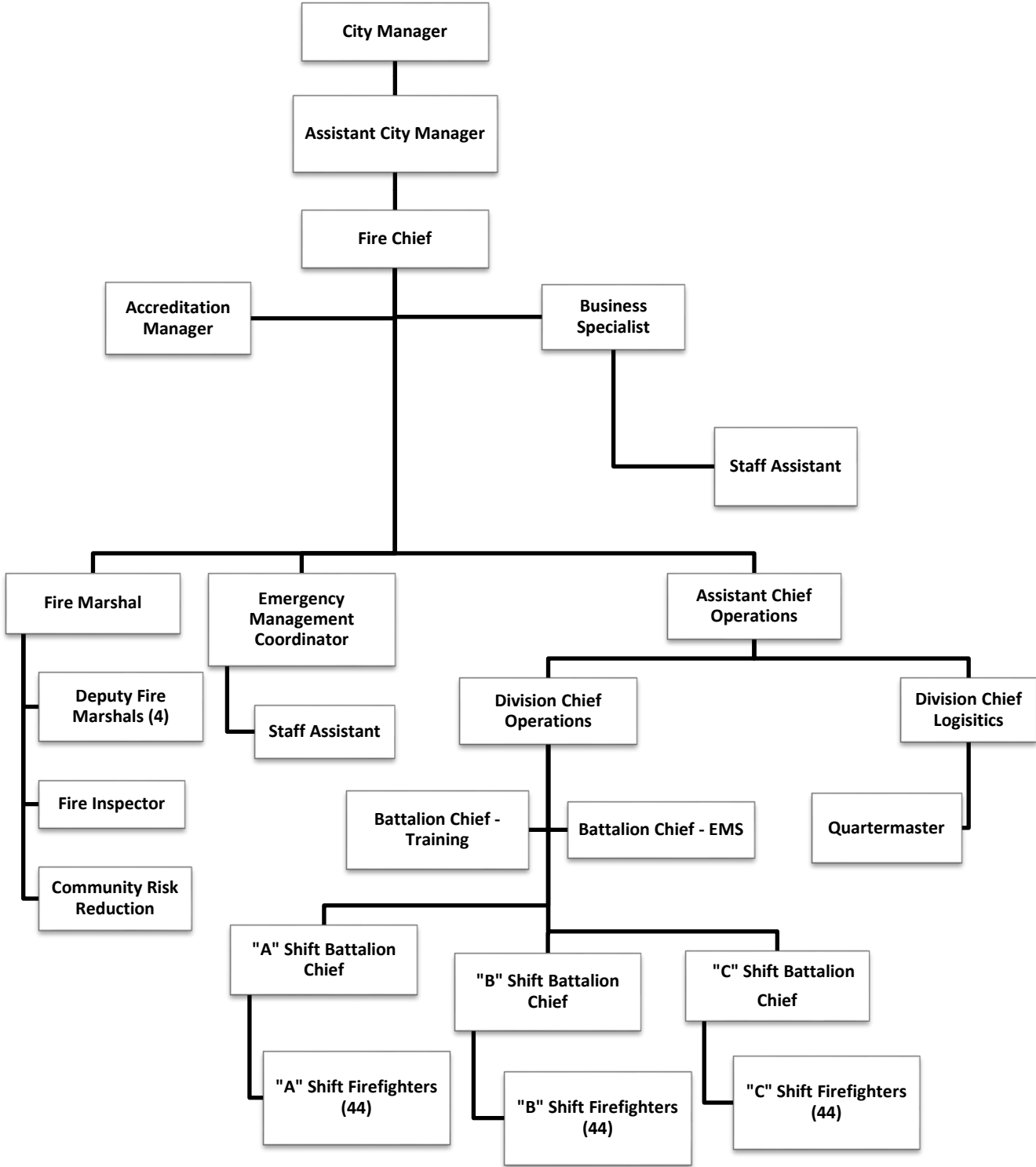
| City Council Goal | Measure | 2018 Actual | 2019 Est. | 2020 Goal |
|--|--|-------------|-----------|-----------|
| III – Core Services and Infrastructure | Reduction in Part 1 Major Crimes | 3472 | 3750 | 4000 |
| III – Core Services and Infrastructure | Average response time to Priority 1 calls | 6:09 | 6:25 | 6:30 |
| III – Core Services and Infrastructure | CID Case Clearance Rate | 70.5% | 65% | 70% |
| II – Financial Sustainability | Percent Turnover Sworn | 10% | 10% | 8% |
| II – Financial Sustainability | Percent Turnover Communication Operators | 21% | 15% | 8% |
| II – Financial Sustainability | Percent Turnover Other Professional Staff | 20% | 20% | 8% |
| I – Good Governance | Percentage of time R&T Division provides instruction | 72% | 65% | 70% |
| III – Core Services and Infrastructure | Percent of 911 Calls answered within 10 seconds | 97% | 96% | 96% |
| III – Core Services and Infrastructure | Percent Compliance with Emergency Medical Dispatch protocols | 94.48% | 97.69% | 95% |
| II – Financial Sustainability | Evidence Destruction Rate | 14% | 24% | 75% |
| I – Good Governance | CEU Business, Apartment and Neighborhood Contacts | 298 | 325 | 500 |
| II – Financial Sustainability | Number of Volunteer/Intern Hours | 8,790 | 8,800 | 9,000 |



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

FIRE DEPARTMENT

CITY OF COLLEGE STATION



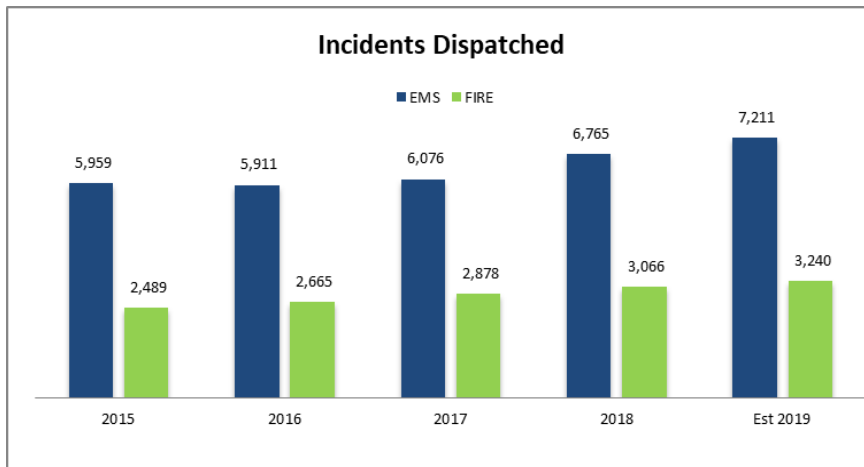
Fire Department

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.

The Fire Department proposed FY20 budget includes two 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 Fire department will add six (6) positions to provide current staffing relief and to begin the process of staffing for Station 7, which is expected to open in FY22. The new station will serve the southwest area of College Station which has experienced rapid growth over the past several years. The stations are typically staffed in three phases of six (6) firefighters and a Battalion Chief each. The hiring of these six firefighters is contingent upon the awarding of the SAFER (Staffing for Adequate Fire and Emergency Response) Grant which funds the salary and benefit costs of these positions at 75% for the first two years of employment and at 35% for their third year of employment. Once the funding is exhausted, the City is responsible for 100% of the costs of these positions. Although the grant funding offsets the costs of these positions, they are still budgeted at 100% of their cost to the department. The salaries and benefits represent the recurring portion of the SLA, along with annual training and uniform replacement costs. The one-time costs consist of initial training and protective gear.
- Fire Station 4 is located at Easterwood Airport, which is operated by Texas A&M University. Per the agreement between the City and TAMU, the City is responsible for 50% of the maintenance and repair costs at the facility. This SLA would provide funds to replace the motors and hardware on the apparatus bay doors which have not been updated since the station opened in 1997.

| Service Level Adjustments | One-Time | Recurring | Total | Revenue | Net Total | FTE | Vehicle |
|------------------------------------|---------------|----------------|----------------|------------------|----------------|-------------|----------|
| Six (6) Firefighters - SAFER Grant | 36,252 | 459,523 | 495,775 | (334,331) | 161,444 | 6.00 | - |
| Station 4 Building Maintenance | 18,508 | - | 18,508 | - | 18,508 | - | - |
| | 54,760 | 459,523 | 514,283 | (334,331) | 179,952 | 6.00 | - |



CURRENT ISO RATING:

CLASS 1

RESPONSE TIME
UNDER EIGHT (8)

MINUTES:

80% - FIRE

84% - EMS

City of College Station
Fire
Department Summary

| EXPENDITURE BY DIVISION | | | | | | | |
|-----------------------------|----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Fire Administration | \$ 602,894 | \$ 1,207,702 | \$ 1,241,816 | \$ 1,230,502 | \$ - | \$ 1,230,502 | 1.89% |
| Emergency Management | 252,902 | 277,574 | 270,758 | 285,946 | - | 285,946 | 3.02% |
| Emergency Operations | 12,006,439 | 16,961,381 | 17,289,129 | 17,040,658 | 508,523 | 17,549,181 | 3.47% |
| Fire Prevention | 886,137 | 738,521 | 760,861 | 807,153 | - | 807,153 | 9.29% |
| Emergency Medical Services* | 5,185,170 | - | - | - | - | - | N/A |
| Fire Training | 691,376 | 575,707 | 591,089 | 530,038 | 5,760 | 535,798 | -6.93% |
| TOTAL | \$ 19,624,919 | \$ 19,760,885 | \$ 20,153,653 | \$ 19,894,297 | \$ 514,283 | \$ 20,408,580 | 3.28% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 16,099,149 | \$ 16,147,530 | \$ 16,632,271 | \$ 16,747,933 | \$ 445,775 | \$ 17,193,708 | 6.48% |
| Supplies | 831,886 | 901,205 | 849,542 | 715,825 | 43,730 | 759,555 | -15.72% |
| Maintenance | 276,927 | 314,351 | 337,351 | 415,547 | 18,508 | 434,055 | 38.08% |
| Purchased Services | 2,177,228 | 2,240,917 | 2,187,417 | 2,014,992 | 6,270 | 2,021,262 | -9.80% |
| Capital Outlay | 239,729 | 156,882 | 147,072 | - | - | - | -100.00% |
| TOTAL | \$ 19,624,919 | \$ 19,760,885 | \$ 20,153,653 | \$ 19,894,297 | \$ 514,283 | \$ 20,408,580 | 3.28% |

| PERSONNEL | | | | | | | |
|-----------------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Fire Administration | 5.00 | 5.00 | | 5.00 | - | 5.00 | 0.00% |
| Emergency Management | 2.00 | 2.00 | | 2.00 | - | 2.00 | 0.00% |
| Emergency Operations | 99.00 | 143.00 | | 143.00 | 6.00 | 149.00 | 4.20% |
| Fire Prevention | 7.00 | 7.00 | | 7.00 | - | 7.00 | 0.00% |
| Emergency Medical Services* | 44.00 | - | | - | - | - | N/A |
| Fire Training | 3.00 | 3.00 | | 3.00 | - | 3.00 | 0.00% |
| TOTAL | 160.00 | 160.00 | | 160.00 | 6.00 | 166.00 | 3.75% |

*Emergency Medical Services was combined with Fire Suppression for FY19 to create Emergency Operations. This was done to simplify analysis since those two departments experienced so much crossover in mission and personnel.

FIRE DEPARTMENT STRATEGIC PLAN

I. **Mission Statement: *Excellence through Service.***

CSFD will create a community free from preventable harm; we will create order *anywhere* there is chaos.

II. **Top Four Departmental Goals for FY20**

1. *Goal:* Invest in Personnel Recruitment

- a. *Issue:* Improve recruitment processes to attract an experienced and motivated staff.
- b. *Plan of Action:*
 - Recruit for experienced firefighter/paramedics to reduce training and personnel costs, and increase productivity.
 - Increase operations personnel through alternative funding (grants, billing, process efficiency) opportunities to reduce operational overtime costs and optimize operational efficiency.
 - Increase administrative staff with positions for training, recruiting, and risk reduction to reduce associated field personnel overtime, increase efficiency of professional development, and maintain high performance of community risk reduction division as required by CFAI accreditation and ISO Class 1 metrics.
- c. *Strategic Initiative(s):*
 - The city will seek grants and other outside funding.
 - The city reduces crime and fear of crime, including risk of injury or property damage.
 - The city protects life and property in times of emergency.
 - The city will attract and retain professional staff and be an employer of choice.

2. *Goal:* Strengthening EMS

- a. *Issue:* Enhancing EMS education to streamline and improve service delivery
- b. *Plan of Action:*
 - Hire a full-time EMS Educator.
 - Recruit for certified, experienced paramedics to reduce training and personnel costs while increasing productivity.
 - Supplement and optimize Paramedic Field Training Officer program.
 - We must improve our processes in order for our people to meet future challenges.
 - Modify EMS fee schedule and cost recovery procedures to align with current Federal and industry standards.
- c. *Strategic Initiative(s):*
 - The city will set fees at appropriate levels to recover the costs of service delivery.
 - The city will attract and retain professional staff and be an employer of choice.
 - The city will plan for, maintain, and invest in the infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.

FIRE DEPARTMENT STRATEGIC PLAN

3. *Goal: Invest in Personnel Retention*
 - a. *Issue: Invest in Fostering a Long Term Sustainable Workforce*
 - b. *Plan of Action:*
 - Initiate and increase select certifications pay
 - Establish ambulance assignment pay
 - Establish competitive base pay and step structure to attract and retain certified and experienced paramedic firefighters.
 - The organization will focus on training, modernization, and maintenance in order to achieve a high state of readiness and enhanced reliability, now and in the future.
 - We will drive efficiency, adopt and implement new ideas, and leverage leading practices from industry and academia to positively impact and support strategy, planning, staffing, research, and operational processes.
 - c. *Strategic Initiative(s):*
 - The city will attract and retain professional staff and be an employer of choice.
 - The city will plan for, maintain, and invest in the infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.

4. *Goal: Support Operational Initiatives*
 - a. *Issue: More overtime hours, training, equipment, and supplies are needed to support our mission*
 - b. *Plan of Action:*
 - Qualify and quantify funding for federally mandated FLSA overtime.
 - Qualify and quantify funding for operational initiatives to support core services that have never been properly budgeted
 - To purchase equipment, supplies, and technology to provide the highest quality of customer service while reducing organizational exposure and liability.
 - Support the ever-increasing requirements for training and to meet the expectations of the citizens of College Station for the health, safety, and general well-being of the community
 - c. *Strategic Initiative(s):*
 - The city will use technology to effectively and efficiently deliver services.
 - The city protects life and property in times of emergency.
 - The city will plan for, maintain, and invest in the infrastructure, facilities, services, personnel, and equipment needed to meet projected needs and opportunities.

FIRE DEPARTMENT STRATEGIC PLAN

III. Key Performance Indicators (KPIs)

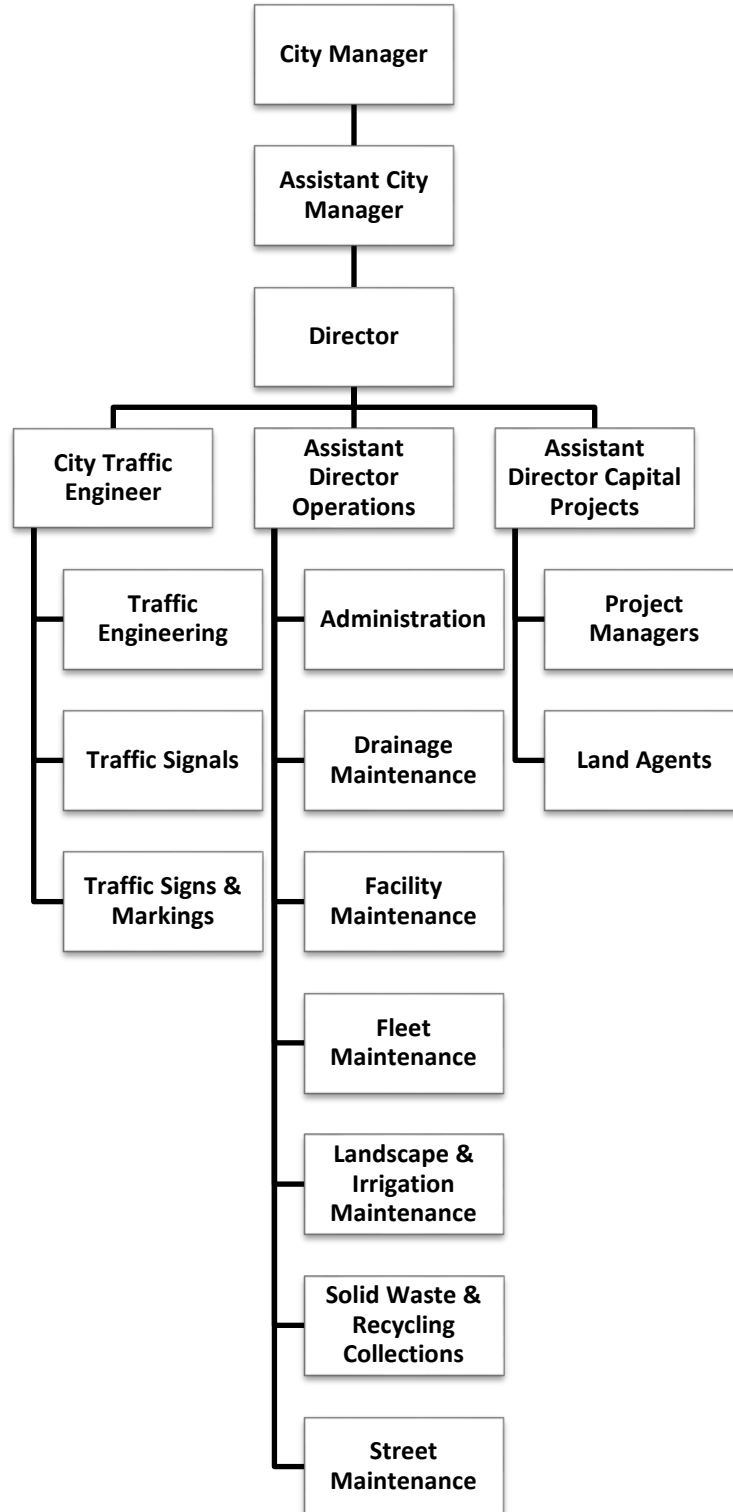
The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, 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 | 2018 | Est. 2019 | 2020 Goal |
|--|--|--------------------------------------|--|----------------------------------|
| III – Core Services and Infrastructure | Respond within 8 minutes / 90 th percentile time | Fires 80.4%/10:19 EMS* 83.7%/9:20 | Fires 80%/10:20 EMS*84%/9:25 | Fires 80%/10:20 EMS* 84%/9:25 |
| III – Core Services and Infrastructure | Retain ISO rating | Maintain Class 2, Re-survey | Earned ISO Class 1 | Maintain ISO Class 1 Designation |
| III – Core Services and Infrastructure | Remain compliant with 253 Performance Indicators outlined in CFAL’s Self-Assessment Manual | YES | YES | YES |
| III – Core Services and Infrastructure | Comply with Federal and State regulations, pass all compliance inspections | YES | YES | YES |
| III – Core Services and Infrastructure | Conduct fire safety education at all CSISD elementary schools | YES. 5,076 K-4 students. | YES, but Community Risk Reduction staffing shortage resulted in \$11,559.00 in overtime. | YES |
| III – Core Services and Infrastructure | Perform all fire inspections and system tests within 2 business days of request. | YES | YES | YES |

*Critical EMS calls.

PUBLIC WORKS

CITY OF COLLEGE STATION



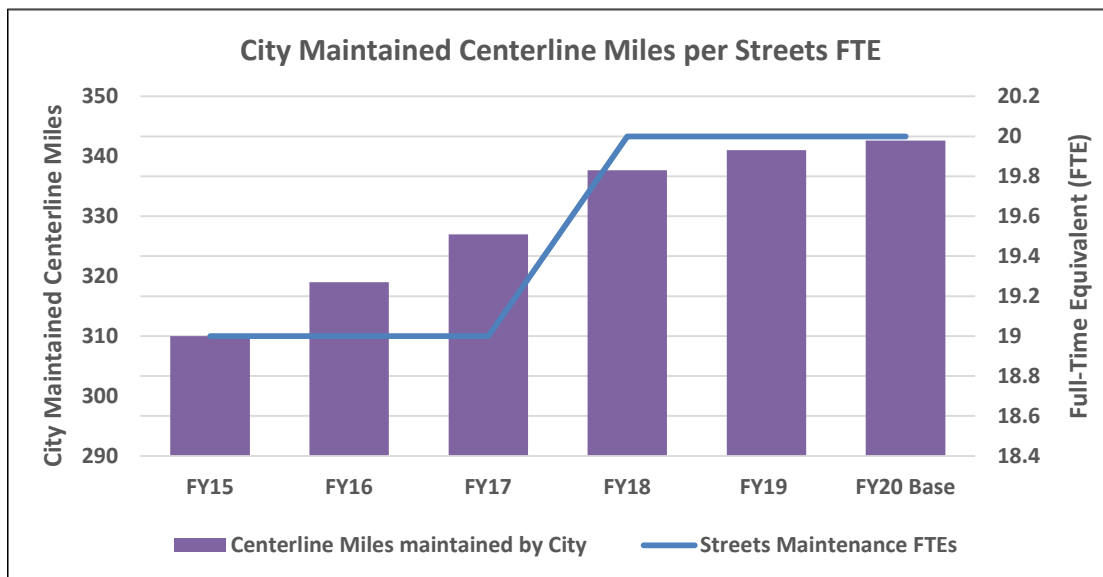
Public Works Department

The Public Works Department consists of the following divisions: Administration, Traffic Engineering, Facilities Maintenance, Capital Projects Operations, Street Maintenance, Traffic Signs & Markings, Landscape & Irrigation Maintenance, and Traffic Signals. The department consists of 60 full-time equivalent employees dedicated to delivering high quality, reliable service. The department is also responsible for Drainage Maintenance, Solid Waste and Fleet Services.

Proposed FY20 budget includes the following SLAs:

| Service Level Adjustments: | One-Time | Recurring | Total |
|---------------------------------------|-------------------|------------------|-------------------|
| Attenuator Truck | \$ 150,000 | \$ 5,500 | \$ 155,500 |
| Corrective Maintenance Building Funds | 350,000 | 24,398 | 374,398 |
| APWA Reaccreditation | 13,000 | - | 13,000 |
| Street Signs Plotter | 40,000 | - | 40,000 |
| Public Works SLA Totals | \$ 553,000 | \$ 29,898 | \$ 582,898 |

- Attenuator Truck: The truck can safely absorb the impact of a vehicle and is placed between approaching traffic and the work zone and would be used by all divisions for operations in higher speed areas such as arterials and major collectors.
- Corrective Maintenance Building Funds: Request funding for corrective maintenance projects that were identified in the Faithful + Gould facilities assessment on thirty-six City buildings and site systems.
- APWA Reaccreditation: Public Works and Water Services are jointly pursuing reaccreditation. This request is for the application fee and site visit by APWA (American Public Works Association).
- Street Signs Plotter: This SLA will allow the department to continue fabricating traffic signs rather than outsourcing.



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

| EXPENDITURE BY DIVISION | | | | | | | |
|--------------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Public Works Administration | \$ 653,503 | \$ 838,405 | \$ 789,352 | \$ 810,499 | \$ 13,000 | \$ 823,499 | -1.78% |
| Traffic Engineering | 515,385 | 590,668 | 582,521 | 544,844 | - | 544,844 | -7.76% |
| Facilities Maintenance | 2,379,652 | 2,461,225 | 2,437,502 | 1,503,915 | 374,398 | 1,878,313 | -23.68% |
| Capital Projects | 949,990 | 971,653 | 983,780 | 998,066 | - | 998,066 | 2.72% |
| Streets Maintenance | 3,202,676 | 3,088,995 | 3,023,576 | 2,967,030 | 155,500 | 3,122,530 | 1.09% |
| Traffic Signs and Markings | 534,569 | 577,733 | 577,117 | 570,580 | 40,000 | 610,580 | 5.69% |
| Landscape and Irrigation Maintenance | 523,088 | 537,503 | 511,953 | 548,405 | - | 548,405 | 2.03% |
| Traffic Signals | 816,438 | 917,056 | 909,427 | 932,116 | - | 932,116 | 1.64% |
| TOTAL | \$ 9,575,300 | \$ 9,983,238 | \$ 9,815,228 | \$ 8,875,455 | \$ 582,898 | \$ 9,458,353 | -5.26% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 4,276,292 | \$ 4,634,936 | \$ 4,546,485 | \$ 4,759,932 | \$ - | \$ 4,759,932 | 2.70% |
| Supplies | 297,282 | 371,768 | 305,102 | 248,118 | 2,500 | 250,618 | -32.59% |
| Maintenance | 2,138,725 | 2,149,723 | 2,045,003 | 2,009,450 | 27,398 | 2,036,848 | -5.25% |
| Purchased Services | 2,863,001 | 2,826,811 | 2,918,638 | 1,857,955 | 363,000 | 2,220,955 | -21.43% |
| Capital Outlay | - | - | - | - | 190,000 | 190,000 | N/A |
| TOTAL | \$ 9,575,300 | \$ 9,983,238 | \$ 9,815,228 | \$ 8,875,455 | \$ 582,898 | \$ 9,458,353 | -5.26% |

| PERSONNEL | | | | | | | |
|--------------------------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Public Works Administration | 5.00 | 6.00 | | 6.00 | - | 6.00 | 0.00% |
| Traffic Engineering | 3.00 | 3.00 | | 3.00 | - | 3.00 | 0.00% |
| Facilities Maintenance | 9.00 | 9.00 | | 9.00 | - | 9.00 | 0.00% |
| Capital Projects | 9.00 | 9.00 | | 9.00 | - | 9.00 | 0.00% |
| Streets Maintenance | 20.00 | 20.00 | | 20.00 | - | 20.00 | 0.00% |
| Traffic Signs and Markings | 4.00 | 4.00 | | 4.00 | - | 4.00 | 0.00% |
| Landscape and Irrigation Maintenance | 3.00 | 3.00 | | 3.00 | - | 3.00 | 0.00% |
| Traffic Signals | 6.00 | 6.00 | | 6.00 | - | 6.00 | 0.00% |
| TOTAL | 59.00 | 60.00 | | 60.00 | - | 60.00 | 0.00% |

PUBLIC WORKS DEPARTMENT 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 3-5 Departmental Goals for FY20

1. *Goal:* Maintain APWA accreditation
 - a. *Issue:* Limited resources for continuous improvement of best management practices.
 - b. *Plan of Action:* Prioritize and improve practices as funding is available.
 - c. *Strategic Initiative(s):* Core Services and Infrastructure
2. *Goal:* Maintain an effective and efficient asset management program
 - a. *Issue:* Better management of existing and growing infrastructure.
 - b. *Plan of Action:* Develop an asset management program for Public Works.
 - c. *Strategic Initiative(s):* Core Services and Infrastructure
3. *Goal:* Provide effective and efficient management of capital improvement projects
 - a. *Issue:* Maintaining highly trained staff personnel.
 - b. *Plan of Action:* Continue to implement career progression and project management training program.
 - c. *Strategic Initiative(s):* Core Services and Infrastructure
4. *Goal:* Provide and maintain an effective and efficient transportation system
 - a. *Issue:* Meeting challenges of multi-modal transportation.
 - b. *Plan of Action:* Analyze and implement signal timings and traffic calming to improve traffic conditions.
 - c. *Strategic Initiative(s):* Core Services and Infrastructure
5. *Goal:* Provide excellent customer service
 - a. *Issue:* Increased demand for additional services
 - b. *Plan of Action:* Implement process mapping and rate studies to facilitate effective and efficient use of resources across the Department.
 - c. *Strategic Initiative(s):* Core Services and Infrastructure

PUBLIC WORKS DEPARTMENT STRATEGIC PLAN

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.

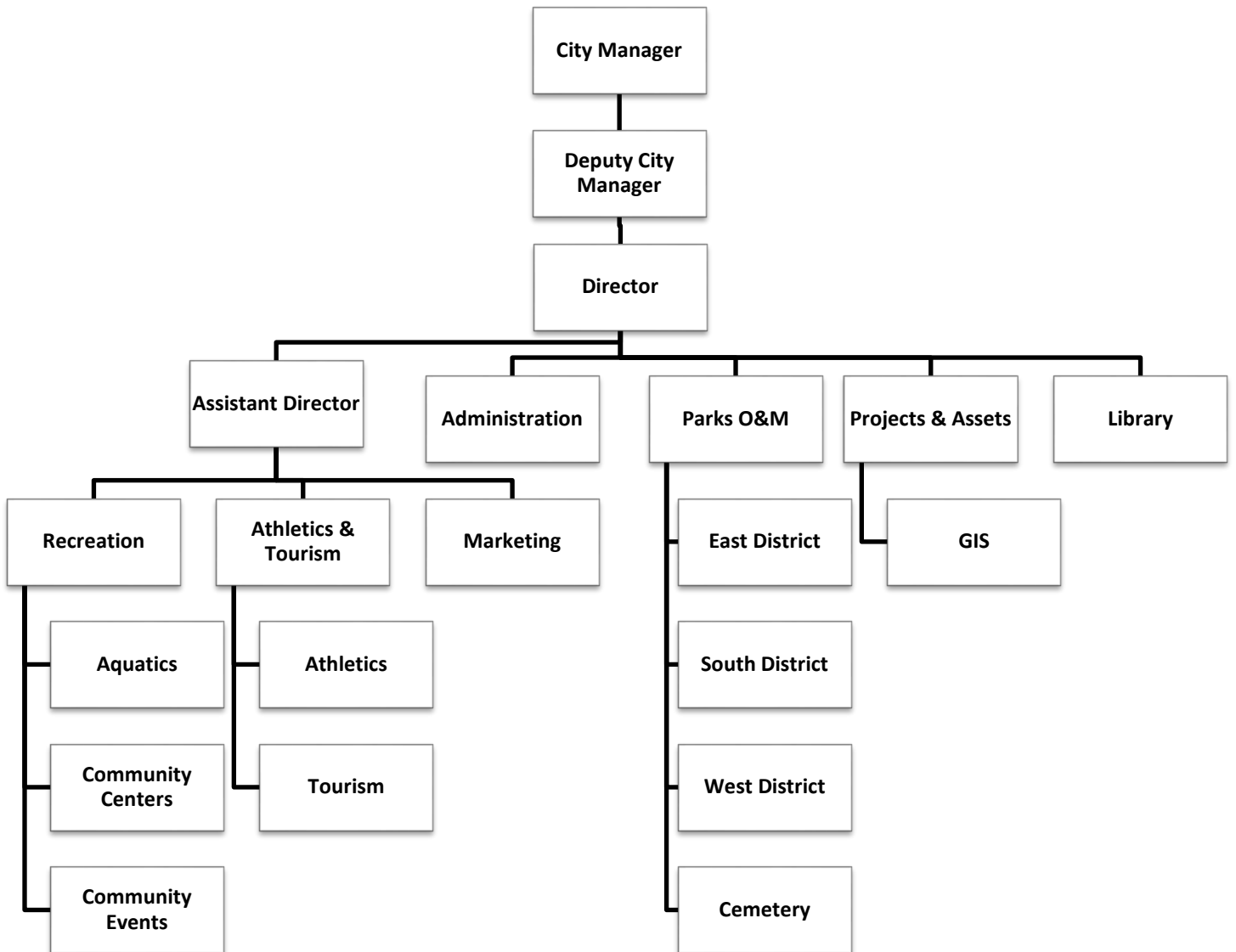
| City Council Goal | Measure | 2018 Actuals | 2019 Estimate | 2020 Goals |
|--------------------------------------|---|---------------------|----------------------|-------------------|
| III-Core Services and Infrastructure | Streets Maintenance - Percent of planned and budgeted roadway maintenance completed. | 99% | 99% | 100% |
| III-Core Services and Infrastructure | Drainage Maintenance - Percent of planned and budgeted drainage maintenance completed. | 100% | 100% | 100% |
| III-Core Services and Infrastructure | Facilities Maintenance - Percent of planned and budgeted preventative and corrective maintenance completed. | 90% | 95% | 100% |
| III-Core Services and Infrastructure | Capital Projects – Percent of projects completed within fiscal year plan. | 80% | 85% | 90% |
| VI-Improving Mobility | Traffic Operations – Travel Time Index (TTI), which is ratio of the system-wide travel time during the PM Peak and the Off-Peak period. | 1.22 | 1.26 | 1.30 |
| III-Core Services and Infrastructure | Solid Waste – Percent of missed collections. | Less than 1% | Less than 1% | Less than 1% |
| III-Core Services and Infrastructure | Fleet Services – Percent of scheduled preventative maintenance work orders completed. | 4.90 | 4.91 | 4.90 |



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

PARKS AND RECREATION

CITY OF COLLEGE STATION

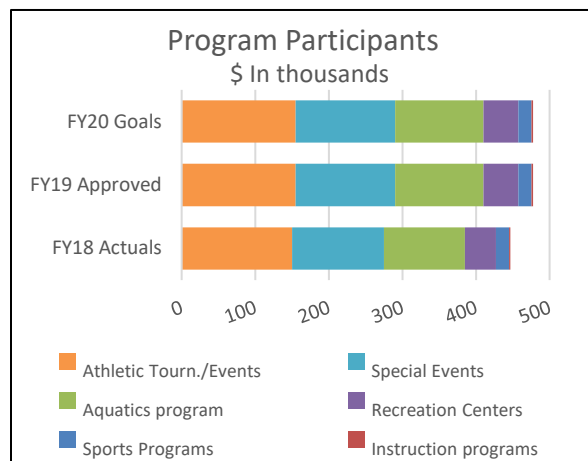


Parks and Recreation Department

The Parks and Recreation Department (PAR) is responsible for maintenance and improvement of the 1,364 acres of parks and facilities spread throughout the city. This includes 4 dog parks, 1 skate park, 63 playgrounds, 4 recreation centers, 12 ponds, 2 pools, a splash pad, 34.5 miles of walking trails, 2 municipal cemeteries and the Ringer Library.



- Administration Division** is the primary point of contact for customers, provides administrative support to the department, emergency shelter operations, graphics support, marketing and website administration, and coordinates the design and administration of capital improvement projects in the Parks General CIP Fund and Parkland Dedication Funds.
- Operations and Cemetery Divisions** are 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.
- Recreation Division** oversees recreation programs including Sports Programs, Aquatics, Community Education, Recreation Centers, Senior programming, and coordinates Heritage events. Additional budget, including a part-time position, is included in the City Secretary’s Office budget for Heritage events. Each Recreation Program, detailed on the following pages, has a fully costed budget, which includes revenue, direct costs, indirect administrative costs, field costs, and General and Administrative transfers.
- Community Events Division** hosts several programs targeted to our residents such as the Starlight Music Series, which offers free concerts in the summer, Christmas in the Park, Halloween in the Park and an annual Easter Egg hunt.
- Tourism Division** is tasked with attracting and hosting tourism events as well as assisting with tourism activities related to Economic Development. Successful tourism events include annual 7 on 7 tournaments, the Texas Amateur Athletic Federation’s (TAAF) Games of Texas and the Texas Weekend of Remembrance.
- Larry J. Ringer Library** operates in collaboration with the City of Bryan, which provides staffing for the Library. This facility closed in November 2018 during construction of a 12,000 square foot addition to the existing 16,000 square foot building. The building is set to reopen in late 2019.



Significant changes to Parks and Rec Department General Fund Budget for FY20 include additional O&M dollars for two completed CIP projects: The Lincoln Recreation Center and The Larry J Ringer Library expansions. Also of note for the FY20 budget are 2 proposed SLAs to provide 2 staff members (1 Grounds-worker and 1 Crew Leader) and equipment for the new Southeast Park that is expected to come online late in FY20. This new facility will be used to host numerous Hot Tax Fund eligible Tourism events, so the expenses will be split 50% to the General Fund and 50% the Hotel Tax Fund. The full amount for both SLA’s will be budgeted and expensed in the General Fund and a transfer from the HOT fund for 50% will be made to reimburse the General Fund.

| Proposed Service level Adjustment | One-Time | Recurring | Total |
|---|-------------------|-------------------|-------------------|
| Southeast - Field Equipment | \$ 416,600 | \$ 16,400 | \$ 433,000 |
| Southeast Crew - Crew Leader & Grounds-worker | - | 102,308 | 102,308 |
| Total | \$ 416,600 | \$ 118,708 | \$ 535,308 |

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

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------|---------------------|---------------------|---------------------|----------------------|-------------------|---------------------|--------------------------|
| | FY18 | FY19 | FY19 | FY20 | FY20 | FY20 | % Change in |
| | Actual | Revised Budget | Year-End Estimate | Proposed Base Budget | Proposed SLAs | Proposed Budget | Budget from FY19 to FY20 |
| Administration | \$ 636,795 | \$ 738,596 | \$ 773,688 | \$ 664,887 | \$ - | \$ 664,887 | -9.98% |
| Recreation | 1,022,823 | 892,704 | 981,047 | 836,098 | - | 836,098 | -6.34% |
| Special Facilities | 8,616 | 11,927 | 11,683 | 2,246 | - | 2,246 | -81.17% |
| Parks Operations | 4,272,483 | 4,646,075 | 4,581,334 | 4,638,578 | 535,308 | 5,173,886 | 11.36% |
| Cemetery* | 402,278 | 432,427 | 421,871 | 441,073 | - | 441,073 | 2.00% |
| TOTAL | \$ 6,342,995 | \$ 6,721,729 | \$ 6,769,623 | \$ 6,582,882 | \$ 535,308 | \$ 7,118,190 | 5.90% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------|---------------------|--------------------------|
| | FY18 | FY19 | FY19 | FY20 | FY20 | FY20 | % Change in |
| | Actual | Revised Budget | Year-End Estimate | Proposed Base Budget | Proposed SLAs | Proposed Budget | Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 3,780,666 | \$ 4,147,100 | \$ 3,935,954 | \$ 4,210,072 | \$ 102,308 | \$ 4,312,380 | 3.99% |
| Supplies | 530,583 | 554,975 | 646,917 | 529,863 | 6,100 | 535,963 | -3.43% |
| Maintenance | 792,417 | 930,196 | 985,716 | 955,671 | 16,400 | 972,071 | 4.50% |
| Purchased Services | 2,015,658 | 1,991,794 | 2,105,768 | 1,925,353 | - | 1,925,353 | -3.34% |
| Capital Outlay | 212,308 | 115,966 | 117,781 | - | 410,500 | 410,500 | 253.98% |
| Indirect Costs | (988,637) | (1,018,302) | (1,022,513) | (1,038,077) | - | (1,038,077) | 1.94% |
| Other | - | - | - | - | - | - | N/A |
| TOTAL | \$ 6,342,995 | \$ 6,721,729 | \$ 6,769,623 | \$ 6,582,882 | \$ 535,308 | \$ 7,118,190 | 5.90% |

| PERSONNEL | | | | | | | |
|--------------------|--------------|----------------|--|----------------------|---------------|-----------------|--------------------------|
| | FY18 | FY19 | | FY20 | FY20 | FY20 | % Change in |
| | Actual | Revised Budget | | Proposed Base Budget | Proposed SLAs | Proposed Budget | Budget from FY19 to FY20 |
| Administration | 7.00 | 7.00 | | 7.00 | - | 7.00 | 0.00% |
| Recreation | 6.20 | 6.20 | | 5.85 | - | 5.85 | -5.65% |
| Special Facilities | - | - | | - | - | - | N/A |
| Parks Operations | 45.50 | 46.50 | | 47.50 | 2.00 | 49.50 | 6.45% |
| Cemetery | 5.00 | 5.00 | | 4.00 | - | 4.00 | -20.00% |
| TOTAL | 63.70 | 64.70 | | 64.35 | 2.00 | 66.35 | 2.55% |

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

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Sports Programs | \$ 1,132,679 | \$ 1,215,878 | \$ 1,194,038 | \$ 1,227,537 | \$ - | \$ 1,227,537 | 0.96% |
| Aquatics | 827,204 | 723,441 | 786,598 | 830,470 | - | 830,470 | 14.79% |
| Instruction | 132,346 | 135,792 | 168,997 | 143,848 | - | 143,848 | 5.93% |
| Recreation Centers | 968,162 | 1,064,916 | 1,070,774 | 1,205,404 | - | 1,205,404 | 13.19% |
| TOTAL | \$ 3,060,391 | \$ 3,140,027 | \$ 3,220,407 | \$ 3,407,259 | \$ - | \$ 3,407,259 | 8.51% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 1,191,683 | \$ 1,264,079 | \$ 1,181,980 | \$ 1,290,496 | \$ - | \$ 1,290,496 | 2.09% |
| Supplies | 255,084 | 133,098 | 281,195 | 279,397 | - | 279,397 | 109.92% |
| Maintenance | 56,525 | 64,881 | 65,025 | 55,650 | - | 55,650 | -14.23% |
| Purchased Services | 412,470 | 513,748 | 523,774 | 542,294 | - | 542,294 | 5.56% |
| Capital Outlay | - | - | - | - | - | - | N/A |
| Indirect Costs | 988,637 | 1,018,302 | 1,022,513 | 1,038,077 | - | 1,038,077 | 1.94% |
| G&A Expense | 155,992 | 145,919 | 145,919 | 201,345 | - | 201,345 | 37.98% |
| TOTAL | \$ 3,060,391 | \$ 3,140,027 | \$ 3,220,407 | \$ 3,407,259 | \$ - | \$ 3,407,259 | 8.51% |

| PERSONNEL | | | | | | | |
|------------------------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Sports Programs | 2.00 | 2.00 | | 2.00 | - | 2.00 | 0.00% |
| Aquatics | 1.00 | 1.00 | | 1.00 | - | 1.00 | 0.00% |
| Concessions | - | - | | - | - | - | N/A |
| Instruction | - | - | | 0.10 | - | 0.10 | N/A |
| SW Center, Lincoln Ctr, Lick Creek | 5.05 | 5.05 | | 5.30 | - | 5.30 | 4.95% |
| Conference Center | - | - | | - | - | - | N/A |
| Temp/Seasonal | 38.00 | 38.00 | | 38.00 | - | 38.00 | 0.00% |
| | | | | - | | | |
| TOTAL | 46.05 | 46.05 | | 46.40 | - | 46.40 | 0.76% |

**CITY OF COLLEGE STATION
FY20 PROPOSED BUDGET - RECREATION PROGRAMS**

| PROGRAM | REVENUE | DIRECT COST | INDIRECT COST | FIELD COST | G&A | TOTAL COST | % OF REV RECOVERY | SUBSIDY |
|--------------------------|-------------------|---------------------|----------------------|-------------------|-------------------|---------------------|--------------------------|-----------------------|
| Adult Softball | \$ 95,000 | \$ 109,513 | \$ 47,011 | \$ 42,000 | \$ 10,957 | \$ 209,480 | 45.35% | \$ (114,480) |
| Adult Volleyball | 15,000 | 33,100 | 8,083 | - | 2,883 | 44,065 | 34.04% | (29,065) |
| Youth Basketball | 55,000 | 68,600 | 8,083 | - | 5,368 | 82,050 | 67.03% | (27,050) |
| Youth Football | 20,000 | 37,417 | 20,300 | 10,500 | 4,040 | 72,257 | 27.68% | (52,257) |
| Youth Volleyball | 15,000 | 12,214 | - | - | 855 | 13,069 | 114.78% | 1,931 |
| Adult Kickball | 17,000 | 27,752 | 18,264 | 12,600 | 3,221 | 61,837 | 27.49% | (44,837) |
| Challenger Sports | 1,000 | 11,387 | 4,041 | 700 | 1,080 | 17,208 | 5.81% | (16,208) |
| Tennis | 17,000 | 33,017 | 8,083 | - | 2,877 | 43,976 | 38.66% | (26,976) |
| No-Fee Programs | - | 18,009 | 346,016 | 247,800 | 25,482 | 637,306 | 0.00% | (637,306) |
| Ultimate Frisbee | 1,000 | 7,595 | 4,041 | - | 815 | 12,451 | 8.03% | (11,451) |
| Adult Basketball | 10,000 | 23,777 | 8,083 | - | 2,230 | 34,089 | 29.33% | (24,089) |
| TOTAL SPORTS | \$ 246,000 | \$ 382,377 | \$ 472,005 | \$ 313,600 | \$ 59,808 | \$ 1,227,790 | 20.04% | \$ (981,790) |
| Community Education | \$ 50,000 | \$ 93,832 | \$ 40,605 | \$ - | \$ 9,411 | \$ 143,847 | 34.76% | \$ (93,847) |
| TOTAL INSTRUCT | \$ 50,000 | \$ 93,832 | \$ 40,605 | \$ - | \$ 9,411 | \$ 143,847 | 34.76% | \$ (93,847) |
| SW Pool | \$ 59,700 | \$ 146,827 | \$ 25,209 | \$ - | \$ 12,043 | \$ 184,080 | 32.43% | \$ (124,380) |
| Thomas Pool | - | 29,059 | 2,425 | - | 2,204 | 33,688 | 0.00% | (33,688) |
| Adamson Lagoon | 261,000 | 323,499 | 41,508 | - | 25,551 | 390,558 | 66.83% | (129,558) |
| Splash Pads | - | - | 4,907 | - | 343 | 5,250 | 0.00% | (5,250) |
| Swim Lessons | 85,000 | 84,906 | 23,631 | - | 7,598 | 116,134 | 73.19% | (31,134) |
| Water Fitness | 1,000 | 14,070 | 4,060 | - | 1,269 | 19,399 | 5.15% | (18,399) |
| Swim Team | 24,000 | 64,012 | 12,181 | - | 5,334 | 81,527 | 29.44% | (57,527) |
| TOTAL AQUATICS | \$ 430,700 | \$ 662,372 | \$ 113,922 | \$ - | \$ 54,342 | \$ 830,636 | 51.85% | \$ (399,936) |
| SW Center-Senior | \$ 12,000 | \$ 151,583 | \$ 16,318 | \$ - | \$ 11,753 | \$ 179,654 | 6.68% | \$ (167,654) |
| Lincoln Center | 100,000 | 620,175 | 27,767 | - | 45,356 | 693,298 | 14.42% | (593,298) |
| Lick Creek Nature Center | 10,000 | 126,616 | 22,861 | - | 10,463 | 159,940 | 6.25% | (149,940) |
| SW Center-Community | 25,100 | 90,762 | 11,411 | - | 7,152 | 109,325 | 22.96% | (84,225) |
| RE Meyer Center | 10,000 | 39,073 | 19,589 | - | 4,106 | 62,768 | 15.93% | (52,768) |
| TOTAL CENTERS | \$ 157,100 | \$ 1,028,209 | \$ 97,947 | \$ - | \$ 78,830 | \$ 1,204,986 | 13.04% | \$ (1,047,886) |
| SUBTOTAL | \$ 883,800 | \$ 2,166,790 | \$ 724,478 | \$ 313,600 | \$ 202,391 | \$ 3,407,259 | 25.94% | \$ (2,523,459) |

**City of College Station
Library
Department Summary**

| EXPENDITURE BY DIVISION | | | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Library | \$ 1,203,831 | \$ 1,248,756 | \$ 1,245,322 | \$ 1,287,929 | \$ - | \$ 1,287,929 | 3.14% | |
| TOTAL | \$ 1,203,831 | \$ 1,248,756 | \$ 1,245,322 | \$ 1,287,929 | \$ - | \$ 1,287,929 | 3.14% | |

| EXPENDITURE BY CLASSIFICATION | | | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Salaries & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A | |
| Supplies | 1,269 | 1,028 | 1,028 | 1,277 | - | 1,277 | 24.22% | |
| Maintenance | 1,815 | 2,248 | 2,248 | 2,384 | - | 2,384 | 6.05% | |
| Purchased Services | 1,115,439 | 1,182,163 | 1,178,730 | 1,223,868 | - | 1,223,868 | 3.53% | |
| Capital Outlay | 85,309 | 63,317 | 63,316 | 60,400 | - | 60,400 | -4.61% | |
| TOTAL | \$ 1,203,831 | \$ 1,248,756 | \$ 1,245,322 | \$ 1,287,929 | \$ - | \$ 1,287,929 | 3.14% | |

| PERSONNEL | | | | | | | | |
|--------------|----------------|---------------------------|----------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Library | - | - | - | - | - | - | N/A | |
| TOTAL | - | - | - | - | - | - | N/A | |

PARKS AND RECREATION DEPARTMENT

I. Mission Statement

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

II. Top 3-5 Departmental Goals for FY20

1. *Goal:* Begin/complete construction of Southeast Park – Phase 1
 - a. *Issue:* This project is the first phase of a baseball/softball complex for use by local citizens as well as tourism related tournament play. Design is complete in FY19 for Southeast Park – Phase 1; FY20 will see construction begin/completed.
 - b. *Plan of Action:* Bid construction documents, secure contractor, construct Phase 1.
 - c. *Strategic Initiative(s):* Providing Core Services and Infrastructure; Financial Sustainability.

2. *Goal:* Update Parks and Recreation Master Plan
 - a. *Issue:* Current Master Plan is at its 10 year mark. The Master Plan needs to be updated to document changes to the community, Parks system, and citizen’s wants and needs. It will guide the Department’s growth for the next 10 years.
 - b. *Plan of Action:* Enlist professional firm to conduct an update to the Parks Master Plan with the direct assistance of the Parks and Recreation Department staff.
 - c. *Strategic Initiative(s):* Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.

3. *Goal:* Update the Parks and Recreation Asset Management Plan and implement a work order system.
 - a. *Issue:* The Parks and Recreation Department needs to update its inventory and asset management plan, as well as implement a work order system.
 - b. *Plan of Action:* Purchase both hardware and software to utilize GIS and City Works software. Train staff to use these tools to begin utilizing GIS for asset management and begin to use a work order system in day to day operations.
 - c. *Strategic Initiative(s):* Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.

PARKS AND RECREATION DEPARTMENT

4. *Goal:* Program and manage new facility expansions.
 - a. *Issue:* The expansions of the Lincoln Recreation Center, Ringer Library, Lick Creek Nature Center, and the Meyer Senior and Community Center will need to be integrated into the Parks system for effective and efficient use by the public.
 - b. *Plan of Action:* Utilize part-time staff to methodically and purposefully offer and provide new programming in these facilities. Manage data to determine successes and failures, re-assessing during the next budget cycle for any additional staffing or program needs.
 - c. *Strategic Initiative(s):* Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.

III. Key Performance Indicators (KPIs)

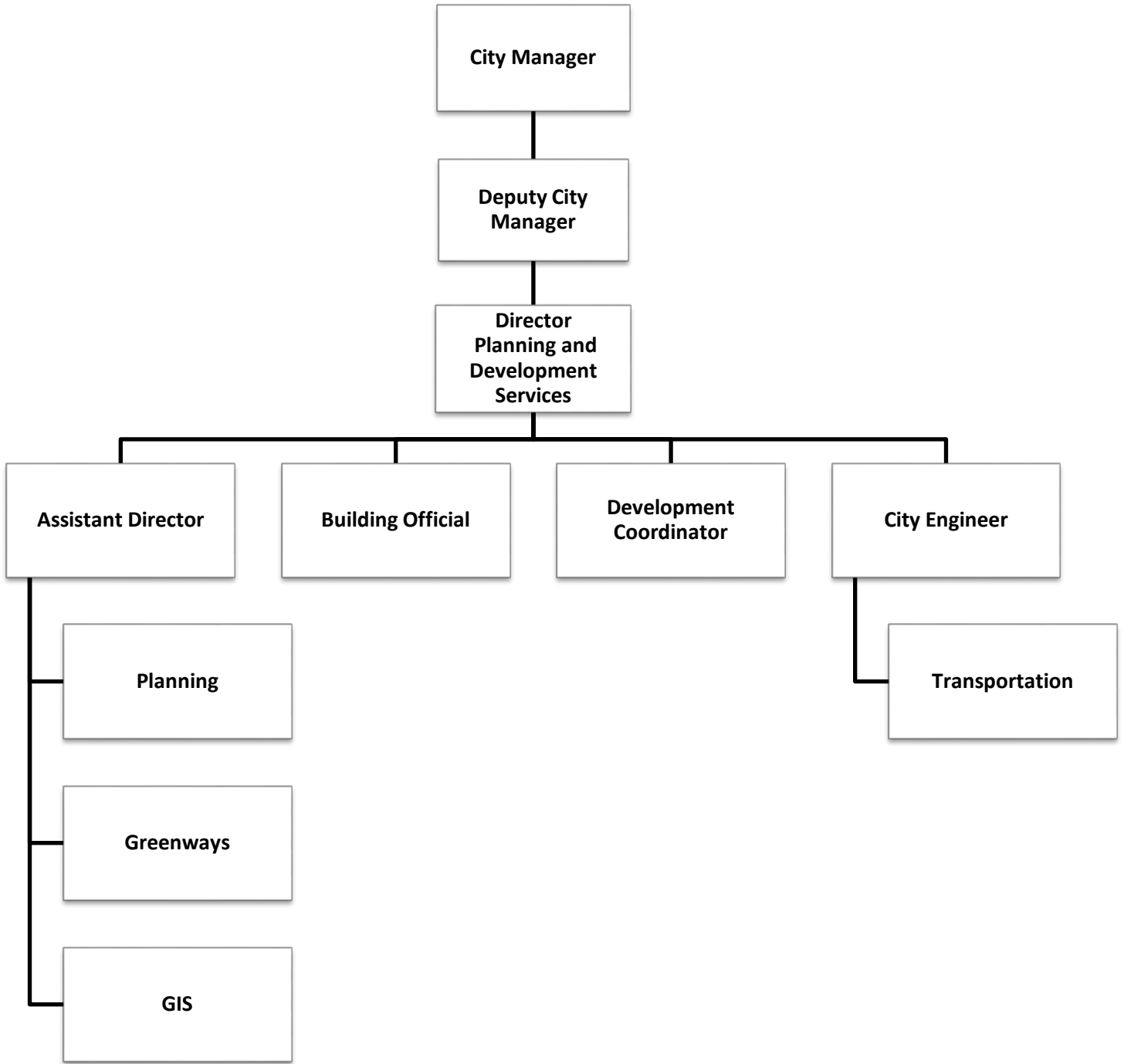
The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility,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

| City Council Goal | Objective | FY18 Actuals | FY19 Estimated | FY20 Goals |
|--------------------------------------|---|--------------|----------------|--------------|
| III-Core Services and Infrastructure | # of parks | 57 | 58 | 63 |
| III-Core Services and Infrastructure | # acres of park land | 1,364 | 1,475 | 1,602 |
| III-Core Services and Infrastructure | # acres of park land per 1,000 population | 12.4 | 12.3 | 12.8 |
| II-Financial Sustainability | Total Budget (including Library) | \$10,197,213 | \$10,427,814 | \$10,861,626 |
| II-Financial Sustainability | Total Revenues | \$1,104,750 | \$1,200,000 | \$1,250,000 |
| II-Financial Sustainability | % Recovery of Expenditures through Revenues | 10.8% | 11.5% | 11.5% |
| II-Financial Sustainability | Per Capita costs for services | \$79.06 | \$76.90 | \$76.90 |
| III-Core Services and Infrastructure | Library Visits | 201,633 | Closed | 205,000 |
| III-Core Services and Infrastructure | Library Circulation | 480,706 | Closed | 480,000 |
| III-Core Services and Infrastructure | Cemetery spaces sold | 218 | 200 | 200 |
| III-Core Services and Infrastructure | Columbarium Niches sold | 65 | 50 | 50 |
| III-Core Services and Infrastructure | Cemetery total burials | 150 | 150 | 150 |
| III-Core Services and Infrastructure | Sports Programs participants | 18,000 | 18,000 | 18,000 |
| III-Core Services and Infrastructure | Instruction programs registrants | 1,500 | 2,000 | 2,000 |
| III-Core Services and Infrastructure | Aquatics program participants | 110,000 | 120,000 | 120,000 |
| III-Core Services and Infrastructure | Recreation Centers participants | 42,000 | 47,500 | 47,500 |
| III-Core Services and Infrastructure | Special Events planned | 80 | 85 | 85 |
| III-Core Services and Infrastructure | Special Events participants | 125,000 | 135,000 | 135,000 |
| III-Core Services and Infrastructure | Athletic Tournaments/Events planned | 60 | 65 | 65 |
| III-Core Services and Infrastructure | Athletic Tournaments/Events participants | 150,000 | 155,000 | 155,000 |
| III-Core Services and Infrastructure | # of Rentals (Pools, Pavilions, Facilities, Fields) | 5,313* | 5,300* | 5,400 |
| III-Core Services and Infrastructure | # of Unique Household registrations | 26,244* | 20,000* | 20,000 |

* FY20 first year to track

PLANNING & DEVELOPMENT SERVICES

CITY OF COLLEGE STATION



Planning and Development Services Department

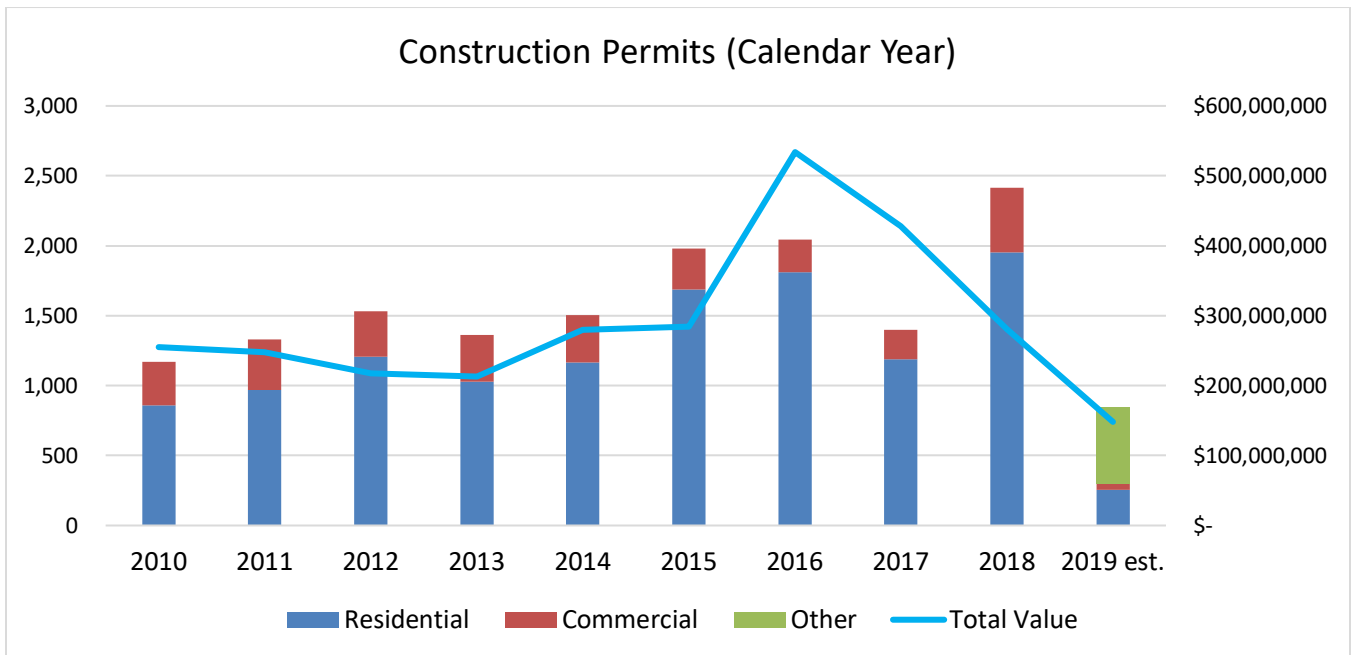
The Planning and Development Services Department provides oversight for development planning, and review and inspection of the built environment within the City of College Station. Planning and Development Services consists of the following divisions: Administration; Civil Engineering; Development Services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

The proposed FY20 budget includes one SLA which will promote the City Council’s priorities of good governance, core services and infrastructure, neighborhood integrity, diverse and growing economy, sustainable city, and improving mobility.

- The Planning and Development Services Department will acquire Light Detection And Ranging (LiDAR) technology to generate highly accurate contour elevations which will be used for floodplain management, designing in-house water-wastewater systems, determining areas for future wastewater services, identifying building heights, and classifying land coverage; and will have benefits to multiple city departments and the development community.

| Service Level Adjustments | One-Time | Recurring | Total |
|---------------------------|------------|-----------|------------|
| LiDAR Technology | \$ 100,000 | \$ - | \$ 100,000 |
| P&DS SLA Total | \$ 100,000 | \$ - | \$ 100,000 |



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.

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

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------|---------------------|--------------------------|
| | FY18 | FY19 | FY19 | FY20 | FY20 | FY20 | % Change in |
| | Actual | Revised Budget | Year-End Estimate | Proposed Base Budget | Proposed SLAs | Proposed Budget | Budget from FY19 to FY20 |
| Administration | \$ 410,957 | \$ 386,936 | \$ 383,787 | \$ 385,266 | \$ - | \$ 385,266 | -0.43% |
| Civil Engineering | 1,066,879 | 1,378,921 | 1,277,844 | 1,410,450 | - | 1,410,450 | 2.29% |
| Building | 616,876 | 719,400 | 734,515 | 734,417 | - | 734,417 | 2.09% |
| Development Coordination | 620,893 | 643,907 | 646,089 | 653,166 | - | 653,166 | 1.44% |
| Planning | 719,939 | 1,028,049 | 997,338 | 818,572 | - | 818,572 | -20.38% |
| Transportation | 108,525 | 122,347 | 122,908 | 126,574 | - | 126,574 | 3.45% |
| Greenways | 119,395 | 122,988 | 129,944 | 144,773 | - | 144,773 | 17.71% |
| Geographic Information System | 77,505 | 150,159 | 133,838 | 161,561 | 100,000 | 261,561 | 74.19% |
| TOTAL | \$ 3,740,969 | \$ 4,552,707 | \$ 4,426,263 | \$ 4,434,779 | \$ 100,000 | \$ 4,534,779 | -0.39% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------|---------------------|--------------------------|
| | FY18 | FY19 | FY19 | FY20 | FY20 | FY20 | % Change in |
| | Actual | Revised Budget | Year-End Estimate | Proposed Base Budget | Proposed SLAs | Proposed Budget | Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 3,301,432 | \$ 3,800,759 | \$ 3,748,918 | \$ 3,878,988 | \$ - | \$ 3,878,988 | 2.06% |
| Supplies | 42,932 | 72,994 | 59,607 | 61,234 | - | 61,234 | -16.11% |
| Maintenance | 62,436 | 66,301 | 65,988 | 76,208 | - | 76,208 | 14.94% |
| Purchased Services | 334,169 | 612,653 | 551,750 | 418,349 | 100,000 | 518,349 | -15.39% |
| Capital Outlay | - | - | - | - | - | - | N/A |
| TOTAL | \$ 3,740,969 | \$ 4,552,707 | \$ 4,426,263 | \$ 4,434,779 | \$ 100,000 | \$ 4,534,779 | -0.39% |

| PERSONNEL | | | | | | | |
|---------------------------|--------------|----------------|----------------------|---------------|-----------------|--------------------------|--|
| | FY18 | FY19 | FY20 | FY20 | FY20 | % Change in | |
| | Actual | Revised Budget | Proposed Base Budget | Proposed SLAs | Proposed Budget | Budget from FY19 to FY20 | |
| Administration | 2.00 | 2.00 | 2.00 | - | 2.00 | 0.00% | |
| Civil Engineering | 13.00 | 13.00 | 13.00 | - | 13.00 | 0.00% | |
| Building | 9.00 | 9.00 | 9.00 | - | 9.00 | 0.00% | |
| Development Coordination | 9.00 | 9.00 | 9.00 | - | 9.00 | 0.00% | |
| Planning | 9.00 | 9.00 | 9.00 | - | 9.00 | 0.00% | |
| Transportation | 1.00 | 1.00 | 1.00 | - | 1.00 | 0.00% | |
| Greenways | 1.00 | 1.00 | 1.00 | - | 1.00 | 0.00% | |
| Geographic Info. Services | 1.50 | 1.50 | 1.50 | - | 1.50 | 0.00% | |
| TOTAL | 45.50 | 45.50 | 45.50 | - | 45.50 | 0.00% | |

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

- I. **Mission Statement:** The Planning & Development Services Department strives to promote the health, safety, and welfare of College Station so that it remains a safe and prosperous community with an emphasis on creating and sustaining places of lasting value that enrich people's lives.

We will achieve our mission through: sound management; professional land use, thoroughfare, and alternative transportation planning; sensible engineering practices that guide infrastructure design and construction; responsible floodplain management; project facilitation, including thorough and responsive review and construction inspections; and assistance in special places, such as neighborhoods, districts, corridors, and the natural environment, to aid in maintaining their strength, vitality, and integrity.

II. Top 3-5 Departmental Goals for FY20

1. *Goal:* Development, progression, and retention of a strong, knowledgeable, and empowered team of highly competent and professional staff.
 - a. *Issue:*
 - Difficulty recruiting qualified candidates
 - Require highly specified skill sets, certification, and licenses
 - Large learning curve for new staff (1-2 years across department)
 - Need for institutional knowledge within divisions
 - b. *Plan of Action:*
 - Support continued training/education
 - Support licenses and certifications that benefit the employee and the City
 - Support career progression programs
 - Develop opportunities for supervisory/management experience(s) for purposes of professional growth, employee retention, succession planning, and to fill gaps in service delivery.
 - c. *Strategic Initiative(s):* Good Governance
2. *Goal:* Completion of the Comprehensive Plan 10-Year evaluation and appraisal process and begin Comprehensive Plan update.
 - a. *Issue:*
 - Comprehensive Plan calls for a 10-year evaluation and appraisal to identify successes and shortcomings.
 - \$167,500 contract approved in FY19 with Planning NEXT for public engagement and the creation of an Evaluation & Appraisal Report, with anticipated completion in summer 2020
 - b. *Plan of Action:*
 - Engage the public through interviews with key stakeholders, public input work sessions, online input activities, etc.
 - Develop alternative land use and transportation scenarios for public input and discussion

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

- Create a 10-Year Evaluation and Appraisal Report that will guide the update of the Comprehensive Plan.
 - c. *Strategic Initiative(s)*: Good Governance, Neighborhood Integrity, Diverse & Growing Economy, Improving Mobility, Sustainable City
3. *Goal*: Professional project management and facilitation, including quality and timely review and inspection of the built environment
- a. *Issue*:
 - Pro-active facilitation of resolution to development projects ultimately saves the City and customer time and money
 - Coordination of different development projects is complex and customer needs and projects vary greatly
 - Information is not up to date, common in a rapidly growing city
 - b. *Plan of Action*:
 - Submit an SLA for LiDAR data acquisition for accurate elevation data
 - Pro-actively manage development review proposals and projects through increased communication
 - Continue to track development review performance measures
 - Explore more efficient processes/technologies for field inspections
 - Continue to explore ability of TRAKiT software to improve processes
 - Initiate a Small Business Land Development Team to assist with small business owners and those inexperienced in land development
 - Foster communication and relationships in the development community through a “Building Community Breakfast series”
 - c. *Strategic Initiative(s)*: Good Governance, Diverse & Growing Economy
4. *Goal*: Implementation of small area/neighborhood plans and master plans, such as the Bicycle, Pedestrian, and Greenways Master Plan
- a. *Issue*:
 - These plans are created with extensive public input and adopted by City Council
 - Small area/neighborhood plans are action plans with limited lifespans
 - Updates to The Bicycle, Pedestrian, and Greenways Master Plan were recently adopted after a year-long public planning process
 - Many implementation actions must be initiated and managed by the City
 - b. *Plan of Action*:
 - After guidance from the Comprehensive Plan process, request SLAs and/or capital funds for specific neighborhood/small area plan projects
 - Coordinate with CIP and Parks and utilize existing funding sources for exploration, design, and/or construction of bicycle, pedestrian, and greenways projects
 - Explore resources for future implementation of identified master plan projects and programs
 - c. *Strategic Initiative(s)*: Good Governance, Core Services & Infrastructure, Neighborhood Integrity, Improving Mobility, Sustainable City

PLANNING & DEVELOPMENT SERVICES STRATEGIC PLAN

5. *Goal:* Successful management of and collaboration on special initiatives
- a. *Issue:*
- Ongoing coordination/collaboration in community-wide programs such as Metropolitan Planning Organization (MPO), Keep Brazos Beautiful (KBB)
 - Projects and programs requested by elected and appointed bodies
 - Programs/reporting required by State and Federal mandates
- b. *Plan of Action:*
- Remain engaged and participate in the MPO’s 2045 Metropolitan Transportation Plan
 - Continue initiatives identified in P&Z Plan of Work, including streamlining of UDO
 - Coordinate Census 2020 activities as official City point of contact
 - Monitor and report in compliance with MS4 permit requirements
- c. *Strategic Initiative(s):* Good Governance, Core Services & Infrastructure, Improving Mobility, Sustainable City

III. Key Performance Indicators (KPIs)

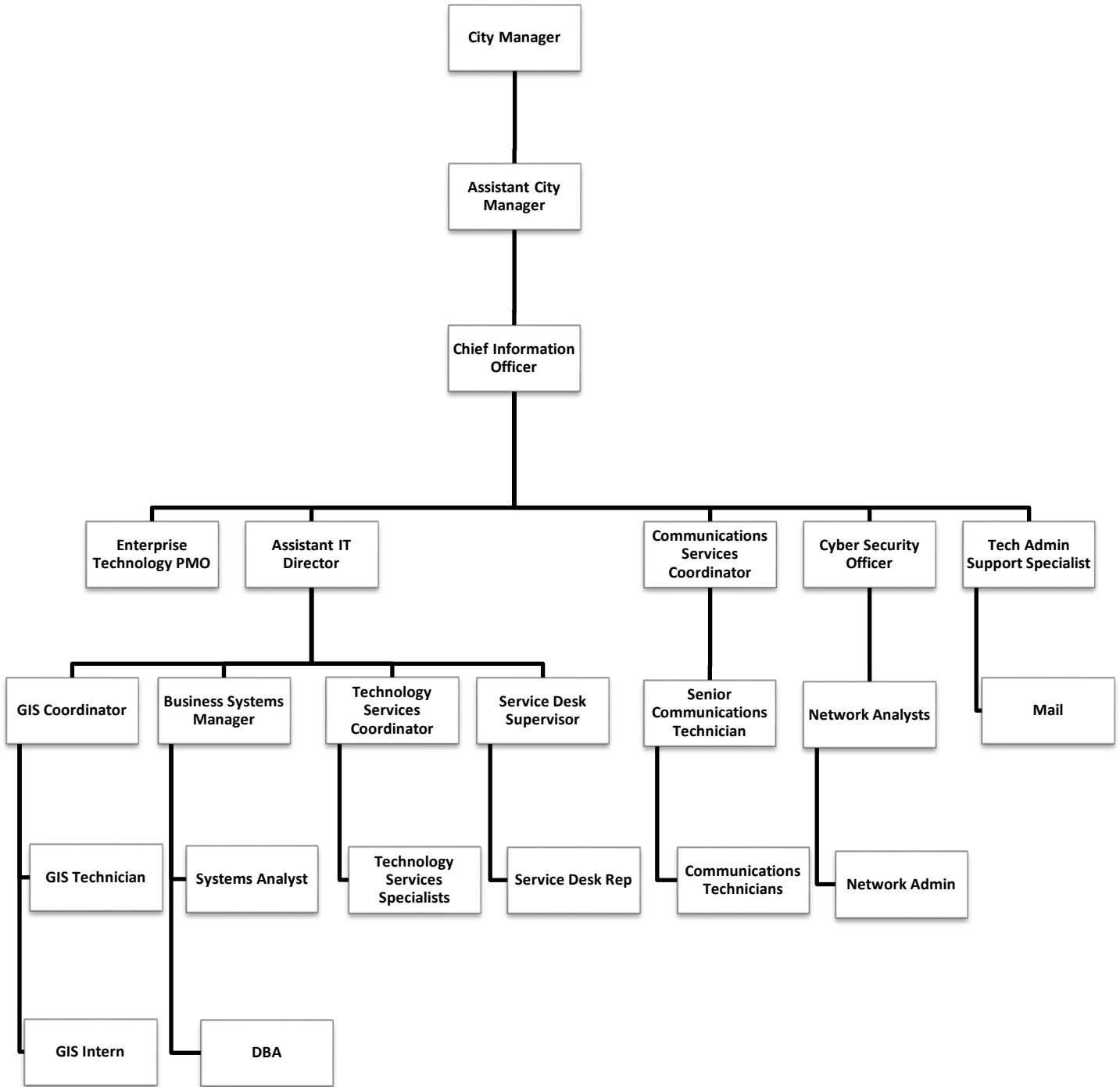
The College Station City Council has set the strategic direction for the city government through development of seven strategic goals: I-Good Governance, II-Financial Sustainability, III-Core Services and Infrastructure, IV-Neighborhood Integrity, V-Diverse and Growing Economy, VI-Improving Mobility, 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 | 2018 | 2019 estimate | 2020 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 | 2,567 | 1936 | 2,328 |
| III-Core Services and Infrastructure | Number of inspections performed by Building Inspectors | 16,993 | 13,344 | 15,940 |
| III-Core Services and Infrastructure | Number of development projects submitted (Planning) | 137 | 125 | 131 |
| 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 | \$281 Million | \$205 Million | \$260 Million |
| III-Core Services and Infrastructure | Value of projects reviewed by Engineering | \$25 Million | \$22 Million | \$25 Million |
| III-Core Services and Infrastructure | Value of projects inspected by Engineering Inspectors | \$74 Million | \$61 Million | \$65 Million |

* Wellborn, South Side, South Knoll, Medical District, BPG

INFORMATION TECHNOLOGY

CITY OF COLLEGE STATION



Information Technology Department

Information Technology (IT) implements and maintains the technology and computer based information systems used by all City Departments. The department includes IT Administration, Technology Services, Business Systems, Network Services, Geographic Information Services (GIS), E-Government, Mail, and Communication Services. In FY20 money previously budgeted in the IT Department will be used to create an IT Replacement Fund. For further information please see the IT Replacement Fund.

Information Technology submitted two SLAs that have been proposed for FY20:

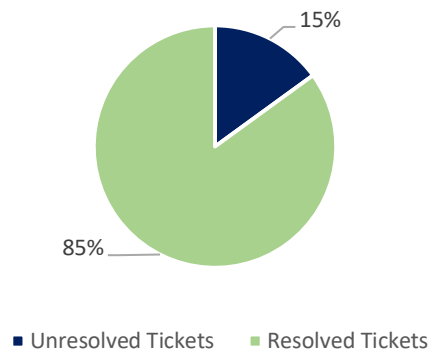
- To further protect the City from cyber threats an SLA is proposed to engage a vendor to set up a Security Operations Center (SOC). This service is more efficient than attempting to manage security operations in house, which would require at least two full time employees. The SOC will allow the City to engage experts to monitor security practices and protect City resources.
- The City’s IT infrastructure requires constant maintenance and upgrades. To respond to the situation while maintaining a lean and efficient staff the IT Department is requesting staff augmentation. This will allow the City to utilize contractors with a high level of specialized knowledge for specific tasks while full time staff continues their day-to-day operations.

| Service Level Adjustments | One-Time | Recurring | Total |
|----------------------------------|------------|------------|------------|
| Security Operation Center (SOC) | - | 90,000 | 90,000 |
| Staff Augmentation | 50,000 | - | 50,000 |
| Information Technology SLA Total | \$ 230,000 | \$ 150,000 | \$ 140,000 |

In addition to the SLAs funded through the General Fund the IT Department also has two SLAs which have been proposed to be funded through debt:

- Upgrade the City’s Firewall protection. The City’s firewall serves as the main line of defense against cyber-attacks, malware, and viruses. As the threat of these attacks against municipalities has increased in recent years, this upgrade will help protect the City.
- Replacement of Retain software. Due to Open Records legislation the City must be able to retain emails sent and received through City email accounts. The City’s current system of retention does not allow indexing or search functions, greatly increasing the amount of time staff must spend responding to open records requests. This SLA will replace the current system with a more efficient system.

FY19 Help Desk Tickets Resolved



**City of College Station
Information Technology
Department Summary**

| EXPENDITURE BY DIVISION | | | | | | | |
|---------------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Information Technology Administration | \$ 483,989 | \$ 815,330 | \$ 735,725 | \$ 715,062 | \$ 50,000 | \$ 765,062 | -6.17% |
| Project Management | - | - | - | 135,449 | - | 135,449 | N/A |
| E-Government | 54,222 | 8,590 | 5,647 | 8,470 | 90,000 | 98,470 | 1046.33% |
| Geographic Information Services | 205,236 | 232,198 | 209,953 | 243,988 | - | 243,988 | 5.08% |
| Mail | 94,781 | 107,700 | 107,688 | 112,214 | - | 112,214 | 4.19% |
| Technology Services | 640,700 | 870,017 | 844,183 | 641,073 | - | 641,073 | -26.31% |
| Business Services | 1,608,246 | 2,525,602 | 2,729,998 | 2,678,230 | - | 2,678,230 | 0.00% |
| Network Services | 487,112 | 604,147 | 509,777 | 545,416 | - | 545,416 | 0.00% |
| Communication Services | 930,582 | 819,371 | 800,034 | 845,720 | - | 845,720 | 3.22% |
| TOTAL | \$ 4,504,868 | \$ 5,982,955 | \$ 5,943,005 | \$ 5,925,622 | \$ 140,000 | \$ 6,065,622 | 1.38% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 2,492,244 | \$ 2,830,530 | \$ 2,783,459 | \$ 2,974,714 | \$ - | \$ 2,974,714 | 5.09% |
| Supplies | 405,011 | 505,277 | 474,478 | 152,430 | - | 152,430 | -69.83% |
| Maintenance | 899,719 | 1,847,771 | 1,938,340 | 1,903,839 | - | 1,903,839 | 3.03% |
| Purchased Services | 691,911 | 799,377 | 746,728 | 874,639 | 140,000 | 1,014,639 | 26.93% |
| Capital Outlay | 15,983 | - | - | 20,000 | - | 20,000 | N/A |
| TOTAL | \$ 4,504,868 | \$ 5,982,955 | \$ 5,943,005 | \$ 5,925,622 | \$ 140,000 | \$ 6,065,622 | 1.38% |

| PERSONNEL | | | | | | | |
|---------------------------------------|----------------|---------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Information Technology Administration | 3.00 | 5.00 | 5.00 | - | 5.00 | 0.00% | |
| E-Government | 1.00 | - | - | - | - | N/A | |
| Geographic Information Services | 2.25 | 2.25 | 2.25 | - | 2.25 | 0.00% | |
| Mail | 1.25 | 1.25 | 1.25 | - | 1.25 | 0.00% | |
| Technology Services | 9.00 | 8.00 | 8.00 | - | 8.00 | 0.00% | |
| Business Services | 7.00 | 7.00 | 7.00 | - | 7.00 | 0.00% | |
| Network Services | 3.00 | 3.00 | 3.00 | - | 3.00 | 0.00% | |
| Communication Services | 5.00 | 5.00 | 5.00 | - | 5.00 | 0.00% | |
| TOTAL | 31.50 | 31.50 | 31.50 | - | 31.50 | 0.00% | |

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 3-5 Departmental Goals for FY20

1. Goal: *Protect and Enhance City's Cyber Security State*

- a. *Issue:* Cyber Security has become core business value across the City. Since the launch of the Cyber Security Program in FY 19, several gaps have been identified. These gaps should be addresses as soon as possible.
- b. *Plan of Action:* The SLAs Firewall Refresh & Security Operating Center are submitted to address the issue
- c. *Strategic Initiative(s):* Core Services & Infrastructure, Financial Sustainability, Sustainable City and Good Governance

2. Goal: *Technology Anytime Anywhere for City Employees*

- a. *Issue:* With the technology becoming more and more user friendly and accessible, City's processes and technology roadmap needs transformation to support the employee requests for ease in accessibility while keeping City assets safe
- b. *Plan of Action:* Office 365 project is in progress and SLA for Paperless Processes Phase I is submitted to support the goal
- c. *Strategic Initiative(s):* Good Governance, Core Services and Infrastructure and Sustainable City

3. Goal: *Strategic Partnership and Service Delivery*

- a. *Issue:* There are several roadblocks in IT Department providing Service Delivery efficiently, some of the factors include – lack of resources to address the increasing demand of IT support City wide.
- b. *Plan of Action:* Staff Augmentation, Business Analyst, Replacement of Retain
- c. *Strategic Initiative(s):* Good Governance, Core Service and Infrastructure

4. Goal: *Innovate and Enhance City Processes*

- a. *Issue:* City's internal processes can be made efficient by going digital. This is expected to save time and money for the City. Including near real time data in City's decision making process will support City wide saving, make City Operations Transparent and support inter department collaboration
- b. *Plan of Action:* Paperless Processes, Hackathon and Datalake Platform
- c. *Strategic Initiative(s):* Sustainable City, Good Governance and Financial Sustainability

INFORMATION TECHNOLOGY DEPARTMENT STRATEGIC PLAN

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.

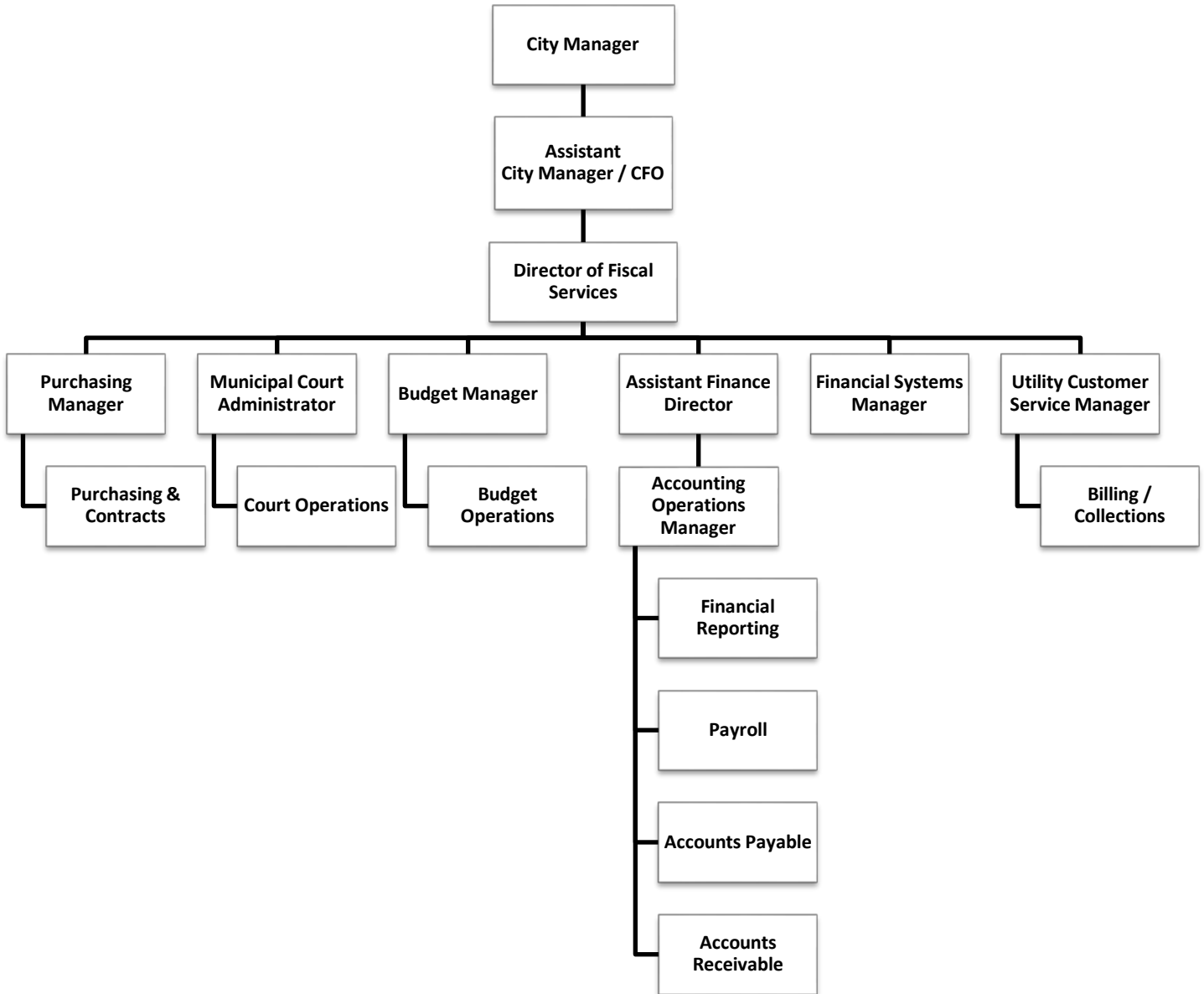
| City Council Goal | Measure | 2018 Actuals | 2019 Est. | 2020 Goal |
|------------------------------------|--|--------------|-----------|-----------|
| III-Core Services & Infrastructure | Critical System Up-time at or above 99.9% (excel planned downtime) | 99.95% | 99.9% | 99.9% |
| I-Good Governance | Meet all approved goals set for the fiscal year | N/A | 100% | 100% |
| I-Good Governance | Resolve Incidents and Service Requests within Service Level Agreements | 85% | 90% | 95% |
| I-Good Governance | Tech Plan annually aligned with Council Strategic Plan | 100% | 100% | 100% |



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

FISCAL SERVICES

CITY OF COLLEGE STATION



Fiscal Services Department

The Fiscal Services Department provides fiscal administration, accounting operations, treasury, purchasing, budgeting, and financial reporting services to the City. This department also oversees the operations of the Municipal Court and Utility Customer Service.

Treasury handles cash and debt issues for the City while ensuring all funds are prudently invested. The **Accounting Operation Division** and **Purchasing Division** 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 FY20 Fiscal Services Budget includes two SLAs:

- Municipal Court will be utilizing temporary assistance to implement a software upgrade. During the implementation it will be important for the department’s regular staff to receive training without disrupting service to the citizens. In order to accomplish this, temporary staff will be brought in to cover the front-of-house operations while regular staff is being trained.
- Municipal Court will to move from physical servers to virtual servers to more easily and reliably back-up data, to reduce risk of destruction through fire or other disaster, and to reduce energy costs.

| Service Level Adjustments | One-Time | Recurring | Total |
|--|-------------------|------------------|-------------------|
| Municipal Court - Temporary Assistance | \$ 131,000 | \$ - | \$ 131,000 |
| Municipal Court - Virtual Servers | - | 62,000 | 62,000 |
| Fiscal Services SLA Total | \$ 131,000 | \$ 62,000 | \$ 193,000 |

| City of College Station | |
|---|--|
| Court Statistics | |
| (by Quarter: March 2019 through May 2019) | |
| Collection rate: | \$140.17 per case to the City \$191.05 per case total |
| Cases disposed/cases filed: | 5,584 cases disposed, 5,105 cases filed |
| Number of search warrants issued: | 60 |
| Email decisions to arraigments: | 393 email decisions versus 3 adult arraigments |
| Number of repeat offenses: | Disorderly Conduct (1), Minor in Possession (5), Theft |
| Number of non-appearances by Juveniles and Parents: | 1 |
| Length of time: | |
| Days from offense date to bench trial date: | 98 |
| Days from offense date to jury trial date: | 89 |
| Average age of cases disposed (in days): | 19.04 |
| Community Living Class Participants (2019 year to date): | 464 defendants |

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

| EXPENDITURE BY DIVISION | | | | | | | |
|----------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Fiscal Administration | \$ 406,073 | \$ 481,698 | \$ 439,368 | \$ 2,741,434 | \$ - | \$ 2,741,434 | 469.12% |
| Accounting / Treasury Operations | 1,195,468 | 1,300,491 | 1,181,299 | - | - | - | -100.00% |
| Purchasing | 435,303 | 468,176 | 509,868 | - | - | - | -100.00% |
| Budget | 447,592 | 523,231 | 407,625 | - | - | - | -100.00% |
| Municipal Court | 1,244,536 | 1,281,408 | 1,324,634 | 1,323,181 | 193,000 | 1,516,181 | 18.32% |
| Judiciary | 218,859 | 226,138 | 231,581 | 232,679 | - | 232,679 | 2.89% |
| TOTAL | \$ 3,947,830 | \$ 4,281,142 | \$ 4,094,375 | \$ 4,297,294 | \$ 193,000 | \$ 4,490,294 | 4.89% |

| EXPENDITURES BY CLASSIFICATION | | | | | | | |
|--------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 3,454,787 | \$ 3,658,012 | \$ 3,558,335 | \$ 3,740,518 | \$ - | \$ 3,740,518 | 2.26% |
| Supplies | 42,117 | 39,287 | 35,724 | 39,155 | - | 39,155 | -0.34% |
| Maintenance | 6,104 | 6,614 | 6,481 | 7,078 | 62,000 | 69,078 | 944.42% |
| Purchased Services | 444,822 | 547,529 | 464,135 | 495,543 | 131,000 | 626,543 | 14.43% |
| Capital Outlay | - | 29,700 | 29,700 | 15,000 | - | 15,000 | -49.49% |
| TOTAL | \$ 3,947,830 | \$ 4,281,142 | \$ 4,094,375 | \$ 4,297,294 | \$ 193,000 | \$ 4,490,294 | 4.89% |

| PERSONNEL | | | | | | | |
|----------------------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Fiscal Administration | 3.00 | 3.00 | | 3.00 | - | 3.00 | 0.00% |
| Accounting / Treasury Operations | 14.00 | 14.00 | | 14.00 | - | 14.00 | 0.00% |
| Purchasing | 5.00 | 5.00 | | 5.00 | - | 5.00 | 0.00% |
| Budget | 5.00 | 5.00 | | 5.00 | - | 5.00 | 0.00% |
| Municipal Court | 17.50 | 17.50 | | 17.75 | - | 17.75 | 1.43% |
| Judiciary | 1.50 | 1.50 | | 1.50 | - | 1.50 | 0.00% |
| TOTAL | 46.00 | 46.00 | | 46.25 | - | 46.25 | 0.54% |

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 3-5 Departmental Goals for FY20

1. *Goal:* Finance will promote financial sustainability of the City and provide a standard of excellence by providing timely and accurate financial information.
 - a. *Issue:* The City's Equipment Replacement Fund is a savings account for future substantial equipment purchases, like police cars and fire trucks that require replacement out of operating funds. To ensure financial viability, specific assets and the amount saved for those assets should be identified at a detail level.
 - b. *Plan of Action:* Finance will plan and implement a special project related to specifically identifying assets by department and fund and reconcile the amount saved in the fund to the specific assets identified.
 - c. *Strategic Initiative(s):* Good Governance, Financially Sustainable City, Core Services and Infrastructure

2. *Goal:* Finance will promote financial sustainability of the City and provide a standard of excellence by providing timely and accurate financial information.
 - a. *Issue:* GASB Statement No. 87, Leases, is a new significant standard that will change the definition of a lease. It is based on the principle that a lease finances the right to use an underlying asset. The standard requires that the City re-examine a number of agreements to determine compliance with the new standard.
 - b. *Plan of Action:* Finance will plan and implement a special project related to specifically identifying possible leases by department and fund determine compliance under the new standard.
 - c. *Strategic Initiative(s):* Good Governance, Financially Sustainable City, Core Services and Infrastructure

3. *Goal:* Utility Customer Service will provide timely services including providing accurate billing and efficient collection services for electric, water, sewer, sanitation and drainage and roadway maintenance fees.
 - a. *Issue:* The billing and collection software used by the department is significantly outdated and no longer supported by the vendor. A software upgrade is necessary to meet the strategic goal of the department.
 - b. *Plan of Action:* Utility Customer Service will investigate, propose and begin implementation on a new utility billing and collection module that integrates with the financial ERP system.

FISCAL SERVICES DEPARTMENT STRATEGIC PLAN

- c. *Strategic Initiative(s)*: Good Governance, Financially Sustainable City, Core Services and Infrastructure
4. *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. *Issue*: The court processing software for all cases is significantly outdated and no longer supported by the vendor. A software upgrade is necessary to meet the strategic goal of the department.
 - b. *Plan of Action*: Municipal Court will investigate, propose and begin implementation on a new court processing software to modernize and improve court processing for citizens.
 - c. *Strategic Initiative(s)*: Good Governance, Financially Sustainable City, Core Services and Infrastructure

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.

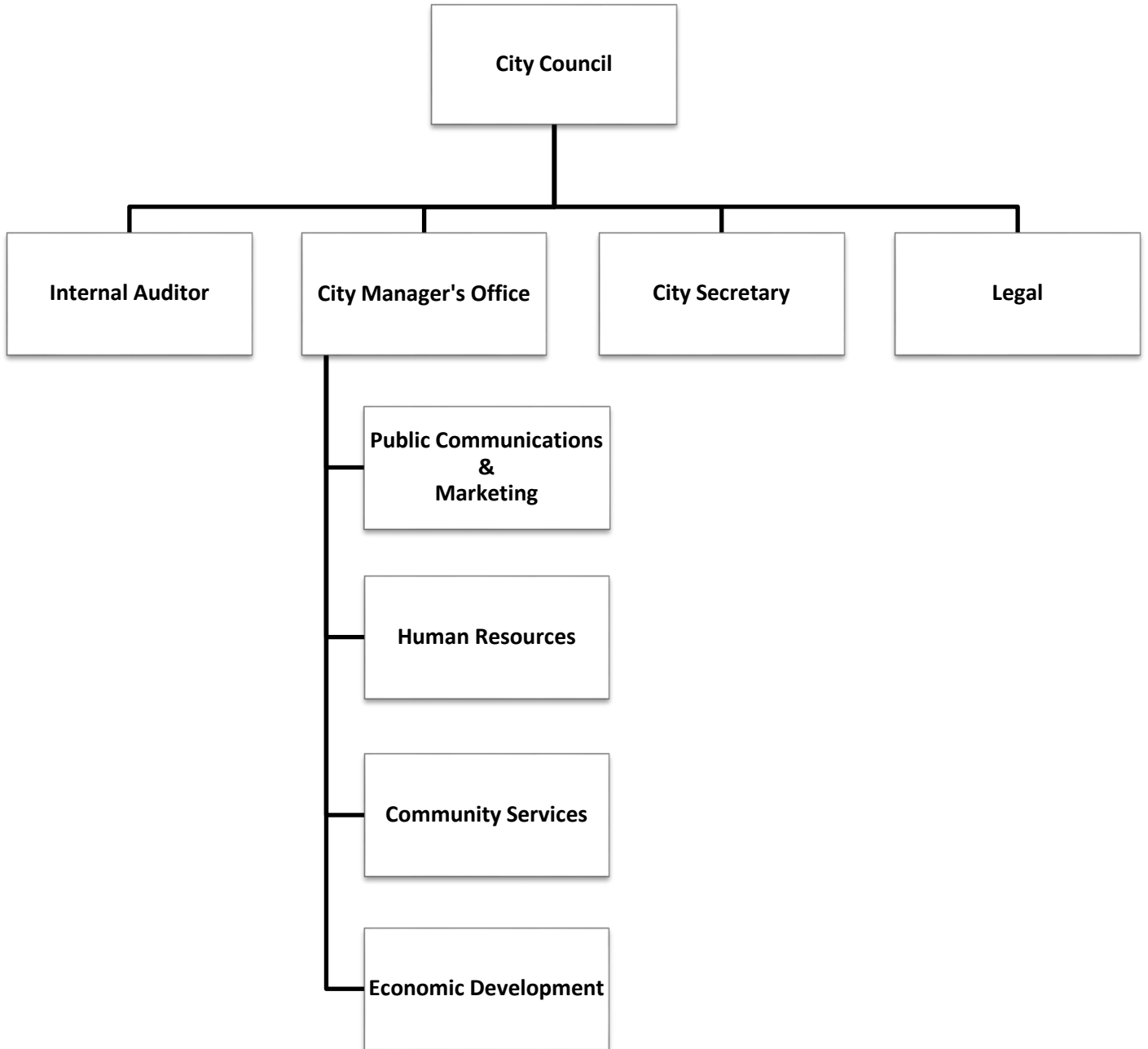
| City Council Goal | Measure | 2018 Actual | 2019 Estimate | 2020 Goal |
|--------------------------------------|---|---|---|---|
| I-Good Governance | Number of Municipal Court cases disposed by payment, deferred disposition or judicial hearing | 19,320 | 28,715 | 25,269 est. |
| I-Good Governance | Municipal Court case disposition rate. | 114% | 139% | 121% |
| II-Financial Sustainability | Receipt of Certificate of Excellence in Financial Reporting, Budget Presentation and Public Procurement. | Not Applied for yet in FY 18 | Receive 3 of 5 eligible stars | 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. | 95.00% | 96.00% | 96.00% |
| II-Financial Sustainability | Yield to Maturity on Investment Portfolio equal or greater than US Treasury Bill / Note. | COCS = 1.918% Tbill = 1.727% (March 2018) | COCS = 2.603% Tbill = 2.402% (March 2019) | To maintain a 20 basis point premium to Tbill rates |
| III-Core Services and Infrastructure | Utility Customer Service – Percent of Utility payments processed by electronic means (EFT, automated check, website) | 70% | 71% | 73% |



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

GENERAL GOVERNMENT

CITY OF COLLEGE STATION



General Government Department

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

- The **Mayor and Council** accounts for expenditures related to Council functions such as education, travel, and training. The majority of the increase from the FY19 Year End Estimate is due to charitable funding of \$25,000 was moved from the Hotel Tax Fund to the General Fund for FY20.
- The **City Secretary** is responsible for elections, records management, records preservation, Vitals, City Council support and other activities.
- The **City Manager** 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 **Internal Audit** conducts independent financial and performance audits to assure that a high degree of public accountability is maintained.
- The **Neighborhood Services** maintains collaborative partnerships among neighborhoods, partner jurisdictions, community organizations, and the City. In FY19, the Neighborhood Services Division was moved from the Public Communication Division to the City Manager Division.
- The **Economic Development** works closely with the City Manager's Office to provide guidance for retail planning, and development of incentive programs to encourage businesses to locate within the City of College Station.
- The **Legal Division** provides legal services and support to City Council and City staff, including legal advice, land acquisition, contract writing, and litigation.
- The **Community Services** 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.
- The **Public Communications** is responsible for marketing the City's services in creative, innovative ways that appeal to the needs of its citizens and keeping everyone informed, involved, and up-to-date on the work of the City government.
- 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 including; recruiting, hiring, training & development, employee engagement, overseeing the compensation and benefits programs, and providing support for employee relations, safety, and related policy interpretations. The Risk Management function seeks to limit the exposure of the City to physical and financial losses through programs that include managing property casualty claims and worker safety programs.

930

Open Records Requests
Completed

51

Audit recommendations
implemented

28,276

Court cases disposed with a
conviction or deferred adjudication

139,000

Blog views shared

Several Service Level Adjustments are proposed for General Government divisions, which if approved would result in an increase of \$86,024 for the FY20 budget year.

| Proposed Service level Adjustments | | One-Time | Recurring | Total |
|------------------------------------|--|------------------|------------------|------------------|
| Internal Auditor | Consultant to Aid in Automating Select Audit Processes | \$ - | \$ 20,000 | \$ 20,000 |
| Economic Development | Economic Development Coordinator | - | 60,900 | 60,900 |
| Community Services | Code Violation Enforcement Abatement | - | 5,000 | 5,000 |
| Community Services | Transfer 50% of Code Enforcement Officer to CD from GF | - | (27,831) | (27,831) |
| Human Resources | Temporary Labor for ICE Project Implementation | 27,955 | - | 27,955 |
| Total General Government | | \$ 27,955 | \$ 58,069 | \$ 86,024 |

- The proposed SLA for Internal Audit will be used to hire a consultant to aid in the implementation of a continuous auditing program which will be used to reduce scope limitations and to perform auditing activities such as control and risk assessments to provide better assurance that the risk of fraud, waste, and abuse is appropriately mitigated.
- The proposed Economic Development Coordinator position will oversee Economic Development Administration compliance monitoring, research and benchmarking, commercial real estate, real estate broker contacts, retail recruitment and related contract management, retail redevelopment activities, website marketing, Chamber of Commerce liaison efforts, and economic development related reviews through Planning & Development Services.
- Additional funding is requested to allow Code Enforcement the ability to hire contractors to perform abatement actions. As the population in College Station grows, increased abatement action has been required to maintain neighborhoods and commercial areas to the standards expected by City Council and the citizens of College Station.
- The second Community Services SLA will reduce the General Fund expenses by 50% of a Code Enforcement Officer's salary and benefits. This position has been funded 50% from General Funds and 50% from CDBG, but will be funded 100% with CDBG funds for FY20.
- The proposed SLA for the Human Resources Department is for continued support in the implementation of Munis system modules and electronic solutions necessary to provide organizational efficiencies and an improved employee experience. The temporary staffing will provide support during the transition to electronic employee records.

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

| EXPENDITURE BY DIVISION | | | | | | | |
|--------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Mayor & Council | \$ 42,905 | \$ 70,649 | \$ 78,282 | \$ 92,131 | \$ - | \$ 92,131 | 30.41% |
| City Secretary's Office | 472,901 | 532,534 | 541,304 | 580,300 | - | 580,300 | 8.97% |
| Internal Auditor | 237,985 | 236,809 | 213,449 | 244,793 | 20,000 | 264,793 | 11.82% |
| City Manager/Neighborhood Svcs | 1,322,969 | 1,632,106 | 1,407,532 | 1,592,623 | - | 1,592,623 | -2.42% |
| Economic Development | 370,425 | 465,017 | 386,701 | 451,611 | 60,900 | 512,511 | 10.21% |
| Legal | 1,218,783 | 1,345,383 | 1,323,095 | 1,382,814 | - | 1,382,814 | 2.78% |
| Public Comm | 854,379 | 848,835 | 843,034 | 841,992 | - | 841,992 | -0.81% |
| Community Services | 775,739 | 947,063 | 972,815 | 824,833 | (22,831) | 802,002 | -15.32% |
| Human Resources | 947,513 | 1,095,729 | 1,071,112 | 1,086,054 | 27,955 | 1,114,009 | 1.67% |
| TOTAL | \$ 6,243,599 | \$ 7,174,125 | \$ 6,837,324 | \$ 7,097,151 | \$ 86,024 | \$ 7,183,175 | 0.13% |

| EXPENDITURES BY CLASSIFICATION | | | | | | | |
|--------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 5,474,114 | \$ 5,916,650 | \$ 5,567,599 | \$ 6,046,024 | \$ 60,774 | \$ 6,106,798 | 3.21% |
| Supplies | 133,491 | 179,211 | 177,484 | 194,187 | 100 | 194,287 | 8.41% |
| Maintenance | 14,228 | 11,963 | 39,988 | 15,911 | - | 15,911 | 33.00% |
| Purchased Services | 615,960 | 1,066,301 | 1,052,253 | 841,029 | 25,150 | 866,179 | -18.77% |
| Capital Outlay | 5,806 | - | - | - | - | - | N/A |
| TOTAL | \$ 6,243,599 | \$ 7,174,125 | \$ 6,837,324 | \$ 7,097,151 | \$ 86,024 | \$ 7,183,175 | 0.13% |

| PERSONNEL | | | | | | | |
|-------------------------|----------------|---------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Mayor & Council | - | - | - | - | - | N/A | |
| City Secretary's Office | 5.50 | 5.50 | 5.50 | - | 5.50 | 0.00% | |
| Internal Auditor | 2.00 | 2.00 | 2.00 | - | 2.00 | 0.00% | |
| City Manager's Office | 7.00 | 9.00 | 9.00 | - | 9.00 | 0.00% | |
| Economic Development | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 | 50.00% | |
| Legal | 10.00 | 11.25 | 11.25 | - | 11.25 | 0.00% | |
| Public Communications | 8.00 | 7.00 | 7.00 | - | 7.00 | 0.00% | |
| Community Services | 8.50 | 8.50 | 8.50 | (0.50) | 8.00 | -5.88% | |
| Human Resources | 9.00 | 9.00 | 9.00 | - | 9.00 | 0.00% | |
| TOTAL | 52.00 | 54.25 | 54.25 | 0.50 | 54.75 | 0.92% | |

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 3-5 Departmental Goals for FY20

- a. *Goal:* Implement New Agenda Management and Living Streaming Software
 - a. *Issue:* The City's current agenda management software is costly and comes with less features than many current products of its type. The City's public meeting streaming provider is costly and comes with less features than the markets current offerings.
 - b. *Plan of Action:* Investigate and compare software offerings. Evaluate, demonstrate, contract, design, coordinate, implement, train staff liaisons, and monitor.
 - c. *Strategic Initiative(s):* Good Governance
- b. *Goal:* *Electronic Signatures on Contracts to minimize storage.*
 - a. *Issue:* Electronic Signatures on Contracts due to limited storage.
 - b. *Plan of Action:* Evaluate city policies and processes, making necessary changes to implement. Write necessary language into our policies, cooperatively design processes for different contracts, implement, monitor and adjust practices for efficiency and assurance.
 - c. *Strategic Initiative(s):* Good Governance
- c. *Goal:* Complete all departmental retention schedules, along with inventorying /converting/destruction of microfilm and microfiche records in storage for retention.
 - a. *Issue:* 50% of departmental records consist of duplication of records, with continue training of records this will be corrected. Storage facility inventory of Microfilm/Microfiche.
 - b. *Plan of Action:* Reduce the percentage of duplication or records along with coordinate with vendor to convert media to .tiff or .pdf, or complete retention.
 - c. *Strategic Initiative(s):* Good Governance
- d. *Goal:* Implement and perform the vital statistics duties in the new vital registration system.
 - a. *Issue:* Create a Vital Statistics Policy Manual and Update the Desk Manual to coincide with the implementation of the new TxEVER System.
 - b. *Plan of Action:* Adequately train staff on the new processes.

CITY SECRETARY’S OFFICE STRATEGIC PLAN

c. *Strategic Initiative(s):* Core Services and Infrastructure

e. *Goal:* Project HOLD

a. *Issue:* Community Visibility and Outreach

b. *Plan of Action:* Update Project HOLD flyers and share with the CS community. Do more community events and talk about Project HOLD and sign people up to share personal memorabilia. (ii) Complete the College Station Growth Oral History initiative & transcribe interviews conducted in late 2018/early 2019

c. *Strategic Initiative(s):* Good Governance

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 | 2018 | 2019 Estimate | 2020 Goal |
|--------------------------------------|---|------|---------------|-----------|
| I-Good Governance | % of deficient department requests for destruction of records which have met their retention | 10% | 5% | 5% |
| 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 3-5 Departmental Goals for FY20

1. Goal: Implement a citywide fraud response plan

- a. *Issue:* When a potential fraud is discovered, the City must have a consistent process for responding to the fraud in order to best mitigate the risks associated with the fraud.
- b. *Plan of Action:* Coordinate with key individuals in the Police Department, Legal, Human Resources, and the City Manager's Office to develop a comprehensive fraud response strategy. Seek input from department directors during management team meeting. Coordinate with Human Resources to formulate a plan for citywide fraud awareness training to educate the workforce on how to effectively identify fraud and the proper procedures to respond to a suspected fraud.
- c. *Strategic Initiative(s):* Good Governance

2. Goal: Develop automated audit testing procedures for key financial controls

- a. *Issue:* As the City's staff, population, and expenditures grows, the City's risk exposure also increases. Leveraging big data and automating audit tests in common risk areas will provide better audit coverage at lower resource cost. Therefore, the need for future staffing increases will be alleviated.
- b. *Plan of Action:* Identify key controls to be routinely tested based on COSO documentation. Utilize specialized auditing software to perform and schedule automated testing on a periodic basis. Based on exception results, identify risk indicators so limited scope audits can be efficiently conducted.
- c. *Strategic Initiative(s):* Good Governance, Financially Sustainable City

3. Goal: Develop and complete the FY20 Annual Audit Plan

- a. *Issue:* An audit plan is prepared each year to serve as a guide to allocate scarce audit resources to areas that will most benefit the City.
- b. *Plan of Action:* In developing the annual audit plan, the City Internal Auditor identifies potential audit topics based on the following factors: (1) assessing financial and performance risks, (2) reviewing the financial auditors' results, and (3) determining the feasibility of audit topics and the availability of resources.
- c. *Strategic Initiative(s):* Good Governance

INTERNAL AUDIT STRATEGIC PLAN

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 | 2018 | 2019 Estimate | 2020 Goal |
|-------------------|---|------|---------------|------------------|
| I-Good Governance | Percentage of annual audit plan completed | 100% | 67% | 100% |
| I-Good Governance | Percentage of audit recommendations accepted | 100% | 100% | 100% |
| I-Good Governance | Percentage of audit recommendations fully implemented | 74% | 73% | 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 3-5 Departmental Goals for FY20

1. *Goal:* Support organizational culture and leadership
 - a. *Issue:* Maintain a qualified and motivated professional staff
 - b. *Plan of Action:* Review City's vision, mission, and core values
Promote leadership development program among staff
Enhancing recruiting/retention programs
 - c. *Strategic Initiative(s):* Good Governance
2. *Goal:* Promote community and economic development through strategic partnerships
 - a. *Issue:* Continue to develop a diverse and growing economy
 - b. *Plan of Action:* Adjust to a dynamic environment and growth of the city
Meet regularly with local and regional partners
Leveraging resources
 - c. *Strategic Initiative(s):* Sustainable City, Diverse and Growing Economy, Financial Sustainability
3. *Goal:* Lead the FY20 Operating and Capital Improvement Program (CIP) Schedule
 - a. *Issue:* Addressing core services and infrastructure
 - b. *Plan of Action:* Provide support to ensure timely delivery of capital improvements
 - c. *Strategic Initiative(s):* Core Services and Infrastructure, Improving Mobility
4. *Goal:* Enhance relations with City Council and citizens
 - a. *Issue:* Engender effective communication among City staff, elected officials, and the general public
 - b. *Plan of Action:* Provide recommendations and implement policy supported by City Council
Engage with the citizenry
 - c. *Strategic Initiative(s):* Good Governance

CITY MANAGER’S OFFICE STRATEGIC PLAN

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 | 2018 Actual | 2019 Estimate | 2020 Goal |
|--|--|-------------|---------------|-----------|
| I-Good Governance | Implement new leadership strategy | N/A | N/A | Yes |
| I-Good Governance | Meetings held with governmental and community partners | N/A | N/A | 12 |
| I-Good Governance | Acknowledge Council inquiries within one business day | N/A | N/A | 100% |
| I-Good Governance | Acknowledge citizen inquiries within one business day | N/A | N/A | 100% |
| II-Financial Stability III-Core Services and Infrastructure | Implement new focus on capital projects | N/A | N/A | Yes |
| IV-Neighborhood Integrity | Enhance services to neighborhood organizations | N/A | N/A | 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 3-5 Departmental Goals for FY20

1. *Goal:* Execute a comprehensive and proactive economic development program.
 - a. *Issue:* Local economy lacks diversity with the majority of primary jobs in the education, government and service industries that traditionally have lower wages.
 - b. *Plan of Action:* Improve diversity of primary employment opportunities.
 - c. *Strategic Initiative(s):* Sustainable City, Diverse Growing Economy
2. *Goal:* Implement a retail recruitment and expansion strategy to grow the local sales tax base.
 - a. *Issue:* Improve revenue from local taxable sales.
 - b. *Plan of Action:* Identify gaps in the local market, target retailers to fill those gaps and actively recruit specific retailers to College Station.
 - c. *Strategic Initiative(s):* Sustainable City, Diverse Growing Economy
3. *Goal:* Develop and implement an industrial and manufacturing recruitment strategy to capitalize on the commercialization efforts of Texas A&M University.
 - a. *Issue:* Local economy lacks diversity with the majority of primary jobs in the public sector. Private Research and development of
 - b. *Plan of Action:* Work directly with Texas A&M University to recruit private investment and corporate presence in College Station.
 - c. *Strategic Initiative(s):* Sustainable City, Diverse Growing Economy
4. *Goal:* Provide and market site solutions for new primary job growth.
 - a. *Issue:* Improve the availability of site-ready locations for new commercial, industrial and manufacturing facilities.
 - b. *Plan of Action:* Implement the Midtown Master Plan and market local site solutions for new primary job growth.
 - c. *Strategic Initiative(s):* Sustainable City, Diverse Growing Economy
5. *Goal:* Support and stimulate local tourism efforts through the sports, entertainment and hospitality markets.
 - a. *Issue:* There is a local need to improve corporate tourism events and market College Station as a place to do business.
 - b. *Plan of Action:* Expand local destination marketing efforts to include presenting College Station as a place to do business.
 - c. *Strategic Initiative(s):* Sustainable City, Diverse Growing Economy

ECONOMIC DEVELOPMENT 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 | 2018 Actual | 2019 Estimate | 2020 Goal |
|-------------------------------|---|-------------|---------------|-----------|
| V-Diverse and Growing Economy | Number of fast-tracked projects | 3 | 3 | 4 |
| V-Diverse and Growing Economy | Direct recruitment of retailers to CS | 30 | 32 | 25 |
| I-Good Governance | ED Plan Implementation Projects | 4 | 3 | 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 | 2 | 3 |

LEGAL DEPARTMENT 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 3-5 Departmental Goals for FY20

1. *Goal:* Meet increasing departmental demands for legal services
 - a. *Issue:* Increased requests for legal services from City staff
 - b. *Plan of Action:* Continue to evaluate and adjust legal resources provided to departments to the degree funding and office space is available
 - c. *Strategic Initiative(s):* Good governance
2. *Goal:* Manage internal workloads efficiently
 - a. *Issue:* Increased legal work resulting in a need to move to a more paperless practice
 - b. *Plan of Action:* (a) Implement upgrades to Citylaw case management system
(b) Work with IT to identify and IT interface for Citylaw support
 - c. *Strategic Initiative(s):* (a) Good governance (b) Financially sustainable city
3. *Goal:* Identify need and train departments re: legal processes and procedures
 - a. *Issue:* City growth leading to diminished institutional knowledge of city practices and processes
 - b. *Plan of Action:* Initiate training with department partners in contracts, open records, and easements
 - c. *Strategic Initiative(s):* Good governance
4. *Goal:* Develop and retain capable legal team members
 - a. *Issue:* Increased complexity of city business and municipal law
 - b. *Plan of Action:* Continue individualized training plan for each legal team member and allocate sufficient funds for training
 - c. *Strategic Initiative(s):* Good governance

LEGAL DEPARTMENT STRATEGIC PLAN

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 | 2018 actual | 2019 estimate | 2020 Goal |
|--------------------------------------|--|--------------------|----------------------|------------------|
| III-Core Services and Infrastructure | Number of requests for other legal services | 177 | 180 | 180 |
| III-Core Services and Infrastructure | Number of open records requests handled | 1123 | 1200 | 1200 |
| I-Good Governance | Number of hours of continuing legal education | 63 | 170 | 110 |
| III-Core Services and Infrastructure | Number of public meetings served | 73 | 75 | 75 |
| III-Core Services and Infrastructure | Number of AG rulings related to open records requests | 277 | 280 | 280 |
| III-Core Services and Infrastructure | Number of trials held in municipal court | 63 | 60 | 60 |
| III-Core Services and Infrastructure | Number of cases resolved without trial (plea agreements, dismissals) | 851 | 961 | 961 |
| III-Core Services and Infrastructure | Number of claims/lawsuits resolved | 4 | 3 | 4 |
| III-Core Services and Infrastructure | Number of easements prepared | 113 | 100 | 100 |
| III-Core Services and Infrastructure | Number of real estate contracts prepared | 18 | 25 | 30 |
| III-Core Services and Infrastructure | Number of contracts prepared or reviewed | 373 | 375 | 375 |
| III-Core Services and Infrastructure | Number of ordinances/resolutions prepared or reviewed | 136 | 141 | 141 |

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 FY20

1. Goal: Elevate the image of the City of College Station

- a. Issue: Citizens neither understand the city's budget nor have awareness of capital project progress/success.
- b. Plan of Action: Deliberate and transparent storytelling on all owned, earned and paid communication channels to convey efficient use of taxpayer dollars.
- c. Strategic Initiative(s): All initiatives

2. Goal: Expose a wide variety of audiences to city messaging

- a. Issue: Position/market CS as a city of choice for retail, commercial and manufacturing investment to diversify our economy and increase our tax base.
- b. Plan of Action: Collaboration with Economic Development to create multimedia marketing collaterals, success stories and other tools to give CS a competitive edge.
- c. Strategic Initiative(s): All initiatives

3. Goal: Create opportunities for improved customer service and engagement

- a. Issue: Fully transition the city's website into a user-friendly, accessible resource.
- b. Plan of Action: Perform strong oversight, support and training to department web admins, plus learn/teach ADA-compliant PDF creation and video captioning.
- c. Strategic Initiative(s): All initiatives

PUBLIC COMMUNICATIONS DEPARTMENT STRATEGIC PLAN

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 | 2018 | 2019 Estimate | 2020 Goals |
|--------------------------|---|-------------|----------------------|-------------------|
| 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 | 96 | 110 | 110 |
| I – Good Governance | Number of views resulting from blog posts published | 138,992 | 110,000 | 120,000 |

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 3-5 Departmental Goals for FY20

1. *Goal:* Manage the City's CDBG & HOME grant programs to maximize impact to the community.
 - a. *Issue:* To create programs and develop partnerships that serve the low-to-moderate income population and neighborhoods in College Station.
 - b. *Plan of Action:* Assess the needs, develop the Consolidated Plan, Annual Action Plan, and Budget to address the most pressing needs comprehensively & strategically develop partnerships that can address the areas that cannot be addressed with grant funding.
 - c. *Strategic Initiative(s):* Core Services & Infrastructure; Neighborhood Integrity; Diverse & Growing Economy

2. *Goal:* Increase safe and affordable housing opportunities.
 - a. *Issue:* To create more affordable rental units and continue programs to assist homebuyers.
 - b. *Plan of Action:* Create assistance programs to address housing needs and support for-profit and non-profit developers who will create new affordable housing opportunities.
 - c. *Strategic Initiative(s):* Core Services & Infrastructure; Neighborhood Integrity; Diverse & Growing Economy

3. *Goal:* Proactively enforce ordinances, build relationships with residents and community partners, and respond to reports and concerns.
 - a. *Issue:* To promote and preserve a community with strong and safe neighborhoods.
 - b. *Plan of Action:* Each Code Enforcement Officer will pro-actively patrol their assigned area for possible code violations and respond re-actively to citizen concerns that are received.
 - c. *Strategic Initiative(s):* Neighborhood Integrity

COMMUNITY SERVICES DEPARTMENT STRATEGIC PLAN

4. *Goal:* Manage the Northgate District, including maintenance of parking and non-parking assets, providing efficient parking operations, promoting safety, monitoring aesthetics, strengthening relationships with area stakeholders, and responsible oversight of the Northgate Parking Fund.
 - a. *Issue:* To maintain a clean and safe environment for people to live, work, and play.
 - b. *Plan of Action:* Train and expect staff to consistently and effectively educate people and enforce ordinances to encourage a safe and clean environment; ensure fiscal responsibility; continue open lines of communication with stakeholders; and maintain the City’s investments in the Northgate District.
 - c. *Strategic Initiative(s):* Good Governance; Financial Sustainability; Core Services and Infrastructure; Neighborhood Integrity; Diverse & Growing Economy; and Improving Mobility

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 | 2018 Actual | 2019 Estimate | 2020 Goal |
|---|--|---------------------------|-----------------------------|-----------------------------|
| II-Financial Sustainability, IV-Neighborhood Integrity, V-Diverse & Growing Economy | # of housing assistance activities completed | 74 | 70 | 75 |
| II-Financial Sustainability | # of residents receiving home buyer/financial education | 29 | 40 | 50 |
| III-Core Services and Infrastructure | # of residents receiving services from Public Service Agencies | 1,626 | 1,877 | 1,500 |
| III-Core Services and Infrastructure | # of Public Facility activities completed | 1 | 5 | 1 |
| IV-Neighborhood Integrity | # of code compliance cases initiated | 11,125 | 12,000 | 13,000 |
| II-Financial Sustainability | NG Revenue vs NG Expenditures | \$1,398,163/ \$958,646 | \$1,608,720/ \$1,264,891 | \$1,485,222/ \$1,683,297 |

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 be an employer of choice; to ensure the effective recruitment, retention, productivity and engagement of its employees; and to support the safety and welfare of employees, citizens and customers.

II. Top 3-5 Departmental Goals for FY20

1. *Goal:* Be an Employer of Choice: Recruiting & Retention
 - a. *Issue:* The talent market is unusually competitive with an unemployment rate of 2.6%. While we continue to have a strong retention experience, we must continue to focus on staying competitive in our recruiting and retention practices, policies and focus.
 - b. *Plan of Action:* Engage potential candidates with innovative recruiting strategies utilizing current technology, while continuing to develop and enhance relationships/networks in the local area to attract talent, build stronger pipelines through experiences such as internships, job shadowing and with future workers, continue collecting valuable information from exiting employees to stay ahead of trends or areas needing development, stay abreast of changing legislative issues that will impact our ability to recruit and retain employees, and work with directors on building robust succession plans.
 - c. *Strategic Initiative(s):* Core Services & Infrastructure

2. *Goal:* Be an Employer of Choice: Workplace Culture & Engagement
 - a. *Issue:* Evolving demographics of our workforce and metropolitan area bring unique challenges to engaging and retaining employees, while sustaining and building on a strong workplace identity and culture.
 - b. *Plan of Action:* Engage new employees early in the hiring process through OnBoard; continue to find effective communication methods to keep employees connected; be deliberate in our continued interactions with all employees; offer diverse and effective training to employees at all levels of the organization; continue to evaluate and provide competitive compensation and benefits; and continue to research and connect to best practice data on building a strong workforce culture.
 - c. *Strategic Initiative(s):* Core Services & Infrastructure

3. *Goal:* Be an Employer of Choice: Employee Centric Experiences
 - a. *Issue:* The lack of a robust HRIS system results in data that is not easily accessible, is dispersed among multiple systems, and is stored and acquired in varied formats, making it difficult to provide a clear and accurate picture of our workforce. There is limited funding to purchase and implement a more holistic system and offer a solution that spans beyond the footprint of the City's network.

HUMAN RESOURCES/RISK MANAGEMENT DEPARTMENT STRATEGIC PLAN

- b. *Plan of Action:* Continue to focus on building best in practice data support for ease of use with all of our data. An initial step towards building a more robust centralized system is to move to Munis version 2019.1 as soon as possible. Continue to partner with IT to develop and deploy system enhancements with a focus on increased integration and efficiency of HR processes and system data access. Build towards implementing best in practice learning management, HRIS and performance management systems, with appropriate funding provided to support these needs. Make employee information more readily available to employees, managers and leaders to connect them to the organization in new and meaningful ways.
 - c. *Strategic Initiative(s):* Core Services & Infrastructure
4. *Goal:* Be an Employer of Choice: Safe & Secure Workplace & Community
- a. *Issue:* Manage the municipality’s increasing service complexity by ensuring the correct risk solutions and strategies are in place. High-risk activities such as public safety, public utilities, recreation and cyber security demand a focus on data analysis and reporting to address training and communication needs that increase prevention strategies and support a safe and secure work environment and community.
 - b. *Plan of Action:* Partner with departments to support security and safety awareness through robust programs including Smith Driving School, active shooter training; city-wide AED/Tourniquet access; incident review boards; and claims administration, and continue to focus on strategic risk prevention work such as staying current on best practice industry insurance practices to ensure we have the right solutions in place.
 - c. *Strategic Initiative(s):* Core Services & Infrastructure

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 | 2018 | Est. 2019 | 2020 Goal |
|--------------------------------|--|---------|-----------|-----------|
| Core Services & Infrastructure | Training & Development Classes | 6 | 25 | 28 |
| Core Services & Infrastructure | Safety Training Classes & Education Sessions | 89 | 120 | 95 |
| Core Services & Infrastructure | Number of Safety Related Inspections | 30 | 80 | 40 |
| Good Governance | Recruiting: Average Time to Fill Full-Time Positions | 35 Days | 55 Days | 40 Days |
| Core Services & Infrastructure | New Hire Orientation – New Hire Participation Rate | 78% | 97% | 100% |

Debt Service Fund

The Debt Service Fund is used to pay debt obligations for governmental type capital projects. This includes general government facilities and technology needs, parks facilities, and transportation infrastructure. For a detailed list of the current projects funded, see the FY20 CIP Budget.

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.

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 FY20 tax rate to finance general governmental services, including debt service, is 53.4618 cents per \$100 of valuation. The FY20 debt service portion of the tax rate is 22.1444 cents per \$100 of valuation. The Debt Service Fund is managed over a 5 year period. By doing this, the City can more effectively manage its capital projects debt obligations. The fund balance will rise and fall over this period as debt is issued and expended for capital projects.

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. The City has no 2008 General Obligation Bond authority remaining that it plans on issuing. The City has elected to fund current projects by issuing COs.

Operating revenues are projected to increase 5.02% in FY20 to \$21,777,924. This is due to increase in property valuation, added property to the tax rolls, and an 0.11 cent tax increase per \$100 of valuation.

Debt obligation payments, which account for the vast majority of operating expenditures, are expect to only rise 1.19% in FY20. This will result in a projected growth in fund balance of \$996,157. This increase in fund balance will be used to fund additional capital projects in the future.

5 YEAR DEBT SERVICE FUND FORECAST

Includes FireStation #7 0.7 cent tax increase FY22

| | Estimate | Forecast | | | | |
|--------------------------------------|---------------|---------------|---------------|---------------|----------------|----------------|
| | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
| Beginning Balance | \$ 5,272,514 | \$ 5,457,576 | \$ 6,453,734 | \$ 7,322,490 | \$ 7,209,558 | \$ 5,127,683 |
| Current Revenues | 20,721,378 | \$ 21,777,924 | \$ 22,814,591 | \$ 24,493,197 | \$ 25,555,890 | \$ 26,527,816 |
| Advanced Refunding | - | - | - | - | - | - |
| Total Available Resources | \$ 25,993,892 | \$ 27,235,500 | \$ 29,268,325 | \$ 31,815,688 | \$ 32,765,448 | \$ 31,655,499 |
| General Obligation Debt | \$ 10,251,795 | \$ 10,270,047 | \$ 9,487,905 | \$ 9,123,530 | \$ 9,153,780 | \$ 8,766,705 |
| Certificates of Obligation | 10,275,522 | \$ 10,501,719 | \$ 12,445,929 | \$ 15,468,599 | \$ 18,467,985 | \$ 19,667,494 |
| Debt Service Expenditures | 9,000 | \$ 10,000 | \$ 12,000 | \$ 14,000 | \$ 16,000 | \$ 18,000 |
| Total Expenditures | \$ 20,536,316 | \$ 20,781,766 | \$ 21,945,834 | \$ 24,606,130 | \$ 27,637,765 | \$ 28,452,199 |
| Surplus/(Deficit) | \$ 185,062 | \$ 996,158 | \$ 868,757 | \$ (112,933) | \$ (2,081,875) | \$ (1,924,383) |
| Ending Fund Balance | \$ 5,457,576 | \$ 6,453,734 | \$ 7,322,490 | \$ 7,209,558 | \$ 5,127,683 | \$ 3,203,300 |
| Fund Balance Required (8.33%) | 1,710,675 | \$ 1,731,121 | \$ 1,828,088 | \$ 2,049,691 | \$ 2,302,226 | \$ 2,370,068 |

**City of College Station
Debt Service
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|----------------------------|----------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| Beginning Fund Balance | \$ 5,061,437 | \$ 5,272,810 | \$ 5,272,810 | \$ 5,457,842 | \$ - | \$ 5,457,842 | |
| REVENUES | - | | | | | | |
| Ad Valorem Taxes | \$ 19,089,647 | \$ 20,209,296 | \$ 20,209,296 | \$ 21,346,328 | \$ - | \$ 21,346,328 | 5.63% |
| Investment Earnings | 126,466 | 130,000 | 240,000 | 150,000 | - | 150,000 | 15.38% |
| Transfers | 464,453 | 397,855 | 272,855 | 281,596 | - | 281,596 | -29.22% |
| Proceeds/Long Term Debt | - | - | - | - | - | - | N/A |
| Total Revenues | <u>\$ 19,680,566</u> | <u>\$ 20,737,151</u> | <u>\$ 20,722,151</u> | <u>\$ 21,777,924</u> | <u>\$ -</u> | <u>\$ 21,777,924</u> | 5.02% |
| Total Funds Available | <u>\$ 24,742,003</u> | <u>\$ 26,009,961</u> | <u>\$ 25,994,961</u> | <u>\$ 27,235,766</u> | <u>\$ -</u> | <u>\$ 27,235,766</u> | 4.71% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Debt Service | \$ 19,459,474 | \$ 20,527,319 | \$ 20,527,319 | \$ 20,771,767 | \$ - | \$ 20,771,767 | 1.19% |
| Agent Fees, Other Costs | 9,719 | 9,800 | 9,800 | 10,000 | - | 10,000 | 2.04% |
| Advance Refunding | - | - | - | - | - | - | N/A |
| Total Operating Expenses/Transfers | <u>\$ 19,469,193</u> | <u>\$ 20,537,119</u> | <u>\$ 20,537,119</u> | <u>\$ 20,781,767</u> | <u>\$ -</u> | <u>\$ 20,781,767</u> | 1.19% |
| Increase in Fund Balance | <u>\$ 211,373</u> | <u>\$ 200,032</u> | <u>\$ 185,032</u> | <u>\$ 996,157</u> | <u>\$ -</u> | <u>\$ 996,157</u> | |
| Measurement Focus Increase (Decrease) | \$ - | | | | | | |
| Ending Fund Balance | <u><u>\$ 5,272,810</u></u> | <u><u>\$ 5,472,842</u></u> | <u><u>\$ 5,457,842</u></u> | <u><u>\$ 6,453,999</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 6,453,999</u></u> | |

**DEBT SERVICE
SUMMARY OF REQUIREMENTS
CERTIFICATES OF OBLIGATION & GENERAL OBLIGATION BONDS
ALL SERIES
FY 2019-2020**

GENERAL OBLIGATION BONDS

| | GENERAL DEBT ASSOCIATED | PARKING ENTERPRISE ASSOCIATED | ELECTRIC FUND ASSOCIATED | WATER FUND ASSOCIATED | WASTEWATER FUND ASSOCIATED | NEW MUNICIPAL CEMETERY ASSOCIATED | BVSWMA, INC. ASSOCIATED | TOTAL |
|----------------------------|----------------------------------|-------------------------------------|---------------------------------|---------------------------------|----------------------------------|--|----------------------------|----------------------|
| ISSUE - PRINCIPAL | | | | | | | | |
| G.O. Series 2008 | 435,000 | - | - | - | - | - | - | 435,000 |
| G.O. Series 2009 | 160,000 | - | - | - | - | - | - | 160,000 |
| G.O. Series 2009 Refunding | 245,000 | 220,000 | - | - | - | - | - | 465,000 |
| G.O. Series 2010 | 910,000 | - | - | - | - | - | - | 910,000 |
| G.O. Series 2010 Refunding | 1,355,000 | - | 315,000 | 1,405,000 | 1,215,000 | - | - | 4,290,000 |
| G.O. Series 2012 | 150,000 | - | - | - | - | - | - | 150,000 |
| G.O. Series 2012 Refunding | 700,000 | - | 550,000 | - | 235,000 | - | - | 1,485,000 |
| G.O. Series 2013 | 335,000 | - | - | - | - | - | - | 335,000 |
| G.O. Series 2013 Refunding | 475,000 | - | 195,000 | 265,000 | - | - | - | 935,000 |
| G.O. Series 2014 | 510,000 | - | - | - | - | - | - | 510,000 |
| G.O. Series 2014 Refunding | 705,000 | - | 410,000 | 315,000 | 160,000 | - | - | 1,590,000 |
| G.O. Series 2016 | 310,000 | - | - | - | - | - | - | 310,000 |
| G.O. Series 2016 Refunding | 255,000 | - | 120,000 | 510,000 | 255,000 | 25,000 | - | 1,165,000 |
| G.O. Series 2017 | 605,000 | - | - | - | - | - | - | 605,000 |
| TOTAL PRINCIPAL | \$ 7,150,000 | \$ 220,000 | \$ 1,590,000 | \$ 2,495,000 | \$ 1,865,000 | \$ 25,000 | \$ - | \$ 13,345,000 |
| ISSUE - INTEREST | | | | | | | | |
| G.O. Series 2008 | 8,972 | - | - | - | - | - | - | 8,972 |
| G.O. Series 2009 | 10,120 | - | - | - | - | - | - | 10,120 |
| G.O. Series 2009 Refunding | 4,900 | 4,400 | - | - | - | - | - | 9,300 |
| G.O. Series 2010 | 391,856 | - | - | - | - | - | - | 391,856 |
| G.O. Series 2010 Refunding | 44,100 | - | 29,500 | 101,500 | 87,100 | - | - | 262,200 |
| G.O. Series 2012 | 89,031 | - | - | - | - | - | - | 89,031 |
| G.O. Series 2012 Refunding | 151,650 | - | 118,700 | - | 56,425 | - | - | 326,775 |
| G.O. Series 2013 | 265,244 | - | - | - | - | - | - | 265,244 |
| G.O. Series 2013 Refunding | 151,975 | - | 60,825 | 83,225 | - | - | - | 296,025 |
| G.O. Series 2014 | 407,025 | - | - | - | - | - | - | 407,025 |
| G.O. Series 2014 Refunding | 239,275 | - | 141,050 | 107,775 | 53,700 | - | - | 541,800 |
| G.O. Series 2016 | 246,725 | - | - | - | - | - | - | 246,725 |
| G.O. Series 2016 Refunding | 341,183 | - | 184,838 | 355,550 | 151,069 | 127,586 | - | 1,160,226 |
| G.O. Series 2017 | 533,556 | - | - | - | - | - | - | 533,556 |
| G.O. Series 2017 Refunding | 73,745 | - | 256,500 | 150,350 | - | 8,105 | 99,050 | 587,750 |
| TOTAL INTEREST | \$ 2,959,357 | \$ 4,400 | \$ 791,413 | \$ 798,400 | \$ 348,294 | \$ 135,691 | \$ 99,050 | \$ 5,136,605 |
| TOTAL PAYMENT | \$ 10,109,357¹ | \$ 224,400² | \$ 2,381,413² | \$ 3,293,400² | \$ 2,213,294² | \$ 160,691² | \$ 99,050 | \$ 18,481,605 |

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.

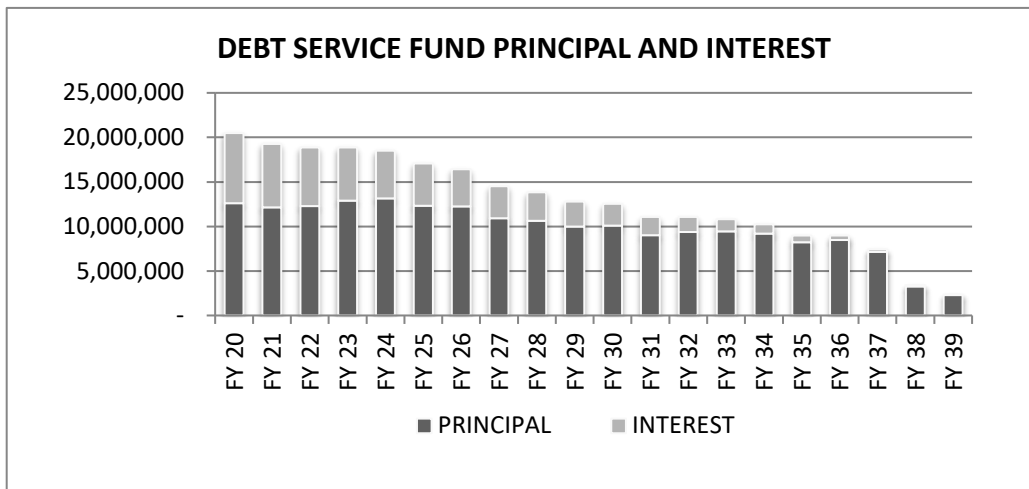
CERTIFICATES OF OBLIGATION BONDS

| | GENERAL DEBT ASSOCIATED | ELECTRIC FUND ASSOCIATED | WATER FUND ASSOCIATED | WASTEWATER FUND ASSOCIATED | NEW MUNICIPAL CEMETERY ASSOCIATED | BVSWMA, INC. ASSOCIATED | TOTAL |
|--------------------------|----------------------------------|---------------------------------|---------------------------------|----------------------------------|--|-------------------------------|----------------------|
| ISSUE - PRINCIPAL | | | | | | | |
| C.O. Series 2008 | 145,000 | 345,000 | 360,000 | 115,000 | 335,000 | - | 1,300,000 |
| C.O. Series 2009 | 3,240 | 600,000 | 350,000 | - | 26,760 | 240,000 | 1,220,000 |
| C.O. Series 2010 | - | 120,000 | - | 15,000 | - | - | 135,000 |
| C.O. Series 2011 | - | 215,000 | - | 140,000 | - | - | 355,000 |
| C.O. Series 2012 | - | 350,000 | 130,000 | 260,000 | - | - | 740,000 |
| C.O. Series 2013 | - | 350,000 | - | 85,000 | - | - | 435,000 |
| C.O. Series 2014 | 785,000 | 295,000 | 220,000 | 385,000 | - | - | 1,685,000 |
| C.O. Series 2016 | 805,000 | - | 335,000 | - | - | - | 1,140,000 |
| C.O. Series 2017 | 1,785,000 | - | 260,000 | 155,000 | - | - | 2,200,000 |
| C.O. Series 2018 | 560,000 | 205,000 | 115,000 | 320,000 | - | - | 1,200,000 |
| C.O. Series 2019 | 1,200,000 | 435,000 | 305,000 | 580,000 | - | - | 2,520,000 |
| TOTAL PRINCIPAL | \$ 5,283,240 | \$ 2,915,000 | \$ 2,075,000 | \$ 2,055,000 | \$ 361,760 | \$ 240,000 | \$ 12,930,000 |
| ISSUE - INTEREST | | | | | | | |
| C.O. Series 2008 | 3,069 | 7,116 | 7,425 | 2,372 | 6,831 | - | 26,813 |
| C.O. Series 2009 | 250 | 37,200 | 21,800 | - | 1,750 | 14,800 | 75,800 |
| C.O. Series 2010 | - | 51,894 | - | 6,038 | - | - | 57,932 |
| C.O. Series 2011 | - | 98,839 | - | 64,350 | - | - | 163,189 |
| C.O. Series 2012 | - | 198,756 | 74,369 | 149,238 | - | - | 422,363 |
| C.O. Series 2013 | - | 246,744 | - | 59,750 | - | - | 306,494 |
| C.O. Series 2014 | 308,513 | 302,337 | 224,400 | 393,488 | - | - | 1,228,738 |
| C.O. Series 2016 | 555,700 | - | 232,519 | - | - | - | 788,219 |
| C.O. Series 2017 | 1,706,981 | - | 296,781 | 176,381 | - | - | 2,180,143 |
| C.O. Series 2018 | 600,875 | 230,495 | 130,378 | 365,410 | - | - | 1,327,158 |
| C.O. Series 2019 | 1,672,750 | 207,181 | 547,738 | 1,052,499 | - | - | 3,480,168 |
| TOTAL INTEREST | \$ 4,848,138 | \$ 1,380,562 | \$ 1,535,410 | \$ 2,269,526 | \$ 8,581 | \$ 14,800 | \$ 10,057,016 |
| TOTAL PAYMENT | \$ 10,131,378¹ | \$ 4,295,562² | \$ 3,610,410² | \$ 4,324,526² | \$ 370,341³ | \$ 254,800⁴ | \$ 22,987,016 |

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 20 | 12,617,294 | 7,872,877 | 20,490,171 | 195,666,882 |
| FY 21 | 12,144,908 | 7,099,812 | 19,244,720 | 183,049,588 |
| FY 22 | 12,291,718 | 6,561,732 | 18,853,450 | 170,904,680 |
| FY 23 | 12,889,216 | 5,969,208 | 18,858,424 | 158,612,962 |
| FY 24 | 13,149,214 | 5,339,547 | 18,488,761 | 145,723,746 |
| FY 25 | 12,326,849 | 4,725,989 | 17,052,838 | 132,574,532 |
| FY 26 | 12,264,348 | 4,138,262 | 16,402,610 | 120,247,683 |
| FY 27 | 10,906,945 | 3,622,796 | 14,529,741 | 107,983,335 |
| FY 28 | 10,621,945 | 3,195,747 | 13,817,692 | 97,076,390 |
| FY 29 | 9,974,445 | 2,805,453 | 12,779,898 | 86,454,445 |
| FY 30 | 10,105,000 | 2,426,869 | 12,531,869 | 76,480,000 |
| FY 31 | 9,020,000 | 2,059,327 | 11,079,327 | 66,375,000 |
| FY 32 | 9,360,000 | 1,712,822 | 11,072,822 | 57,355,000 |
| FY 33 | 9,445,000 | 1,380,250 | 10,825,250 | 47,995,000 |
| FY 34 | 9,180,000 | 1,063,413 | 10,243,413 | 38,550,000 |
| FY 35 | 8,205,000 | 783,028 | 8,988,028 | 29,370,000 |
| FY 36 | 8,460,000 | 528,453 | 8,988,453 | 21,165,000 |
| FY 37 | 7,150,000 | 286,299 | 7,436,299 | 12,705,000 |
| FY 38 | 3,270,000 | 121,029 | 3,391,029 | 5,555,000 |
| FY 39 | 2,285,000 | 34,275 | 2,319,275 | 2,285,000 |



*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 FY19 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.

Revenue for the Economic Development Fund is transferred from the General Fund. The proposed funding level for FY20 is \$625,000 which includes one-time funding of \$250,000. Investment earnings of \$15,321 are also included in the FY20 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 \$564,597 is projected in the FY20 Proposed Budget for cash assistance.

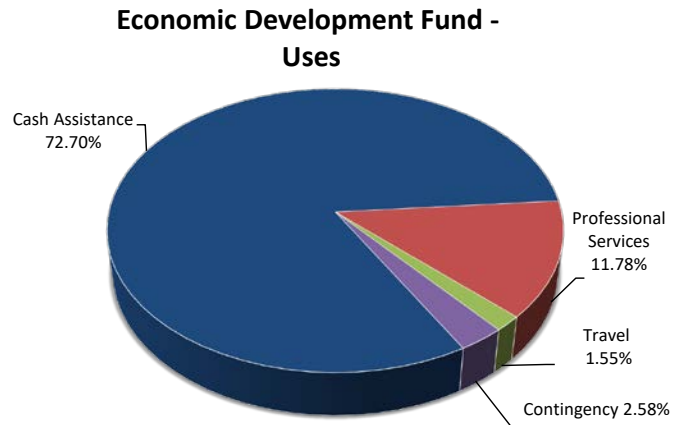
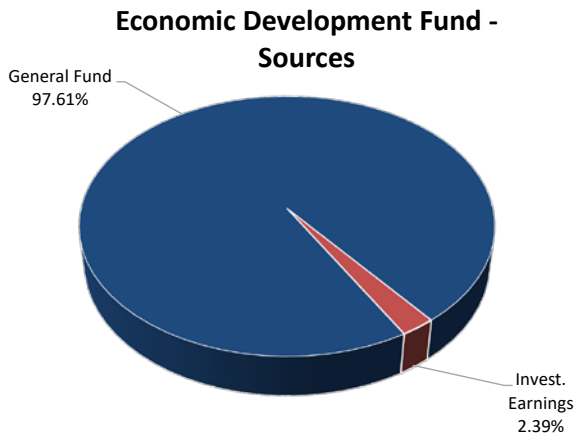
| Economic Development Cash Assistance | | | |
|---|-------------------------------|----------------------|--|
| Organization | FY19 Year End Estimate | FY20 Proposed | |
| Kalon Bio Therapeutics | \$ 174,968 | \$ 153,097 | |
| CTX Land Investments - Dartmouth | 250,000 | - | |
| College Station Science Park LLC | 62,469 | 75,000 | |
| Biocorridor Interlocal Agreement | 150,000 | 200,000 | |
| Economic Development Incentives TBD | - | 64,500 | |
| Strategic Behavioral Health | - | 20,000 | |
| Viasat | - | 52,000 | |
| Total | \$ 637,437 | \$ 564,597 | |

City Council approved an incentive agreement with **Kalon Biotherapeutics** in June 2014 with annual payments scheduled from October 2017 to June 2021 based on Brazos Central Appraisal District certified taxable values. **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. In FY20 the City will pay the City of Bryan as part of the partnership to support development in the **Biocorridor**. Also in FY20 the City will make its first payments to **Viasat** and **Strategic Behavioral Health**. Other expenditures of \$64,500 are approved for operating costs related to 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 businesses, and ensures that College Station has a diverse and vibrant economy.

City of College Station Economic Development Fund Fund Summary

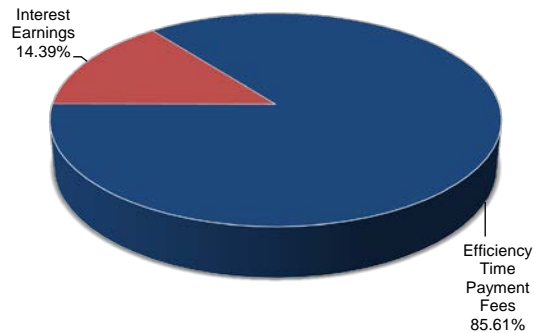
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|----------------------------|----------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ 1,294,713 | \$ 2,096,527 | \$ 2,096,527 | \$ 1,745,417 | \$ - | \$ 1,745,417 | |
| REVENUES | | | | | | | |
| Operating transfers | | | | | | | |
| General Fund | \$ 875,000 | \$ 375,000 | \$ 375,000 | \$ 375,000 | \$ 250,000 | \$ 625,000 | 66.67% |
| Investment Earnings | 29,625 | 25,400 | 47,900 | 15,321 | - | 15,321 | -39.68% |
| Total Revenues | <u>\$ 904,625</u> | <u>\$ 400,400</u> | <u>\$ 422,900</u> | <u>\$ 390,321</u> | <u>\$ 250,000</u> | <u>\$ 640,321</u> | 59.92% |
| Total Funds Available | <u>\$ 2,199,338</u> | <u>\$ 2,496,927</u> | <u>\$ 2,519,427</u> | <u>\$ 2,135,738</u> | <u>\$ 250,000</u> | <u>\$ 2,385,738</u> | -4.45% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Cash Assistance | \$ 67,047 | \$ 979,597 | \$ 725,937 | \$ 564,597 | \$ - | \$ 564,597 | -42.36% |
| Professional Services | - | 20,500 | 48,073 | 91,500 | - | 91,500 | 346.34% |
| Travel/Lodging | 2,585 | 12,000 | | 12,000 | - | 12,000 | |
| Other | 28,968 | - | | 88,500 | - | 88,500 | N/A |
| Contingency | - | 20,000 | - | 20,000 | | 20,000 | 0.00% |
| Total Operating & Transfers | <u>\$ 98,600</u> | <u>\$ 1,032,097</u> | <u>\$ 774,010</u> | <u>\$ 776,597</u> | <u>\$ -</u> | <u>\$ 776,597</u> | -24.76% |
| Increase/Decrease in Fund Balance | <u>\$ 806,025</u> | <u>\$ (631,697)</u> | <u>\$ (351,110)</u> | <u>\$ (386,276)</u> | <u>\$ 250,000</u> | <u>\$ (136,276)</u> | |
| Measurement Focus Increase (Decrease) | \$ (4,211) | | | | | | |
| Ending Fund Balance | <u><u>\$ 2,096,527</u></u> | <u><u>\$ 1,464,830</u></u> | <u><u>\$ 1,745,417</u></u> | <u><u>\$ 1,359,141</u></u> | <u><u>\$ 250,000</u></u> | <u><u>\$ 1,609,141</u></u> | |



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

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY19 to FY20</u> |
|--|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| Beginning Fund Balance | \$ 60,246 | \$ 59,166 | \$ 59,166 | \$ 58,522 | \$ - | \$ 58,522 | |
| REVENUES | | | | | | | |
| Efficiency Time Payment Fees | \$ 4,701 | \$ 6,065 | \$ 4,661 | \$ 4,943 | \$ - | \$ 4,943 | -18.50% |
| Interest Earnings | 952 | 650 | 800 | 831 | - | 831 | 27.85% |
| Misc Non Oper Revenue | - | - | - | - | - | - | N/A |
| Total Revenues | <u>\$ 5,653</u> | <u>\$ 6,715</u> | <u>\$ 5,461</u> | <u>\$ 5,774</u> | <u>\$ -</u> | <u>\$ 5,774</u> | -14.01% |
| EXPENDITURES | | | | | | | |
| Operating Expenditures | \$ 6,658 | \$ 8,660 | \$ 6,105 | \$ 8,660 | \$ - | \$ 8,660 | 0.00% |
| Total Expenditures | <u>\$ 6,658</u> | <u>\$ 8,660</u> | <u>\$ 6,105</u> | <u>\$ 8,660</u> | <u>\$ -</u> | <u>\$ 8,660</u> | 0.00% |
| Increase (Decrease) in Fund Balance | \$ (1,005) | \$ (1,945) | \$ (644) | \$ (2,886) | \$ - | \$ (2,886) | 48.38% |
| Measurement Focus Increase (Decrease) | \$ (75) | | | | | | |
| Ending Fund Balance | <u>\$ 59,166</u> | <u>\$ 57,221</u> | <u>\$ 58,522</u> | <u>\$ 55,636</u> | <u>\$ -</u> | <u>\$ 55,636</u> | |

**Efficiency Time Payment Fee Fund
- Sources**



The Efficiency Time Payment Fee Fund is 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 FY20 revenues total \$5,774, while proposed FY20 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.

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

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|--------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ - | \$ (95,350) | \$ (95,350) | \$ (162,112) | \$ - | \$ (162,112) | |
| REVENUES | | | | | | | |
| Operating Transfers | | | | | | | |
| General Fund | \$ 150,000 | \$ 115,600 | \$ - | \$ - | \$ - | \$ - | -100% |
| Investment Earnings | - | 1,000 | (11) | - | - | - | -100% |
| Total Revenues | <u>\$ 150,000</u> | <u>\$ 116,600</u> | <u>\$ (11)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | -100% |
| TOTAL FUNDS AVAILABLE | <u>150,000</u> | <u>21,250</u> | <u>(95,361)</u> | <u>(162,112)</u> | <u>-</u> | <u>(162,112)</u> | -863% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Supplies | \$ - | \$ 1,500 | \$ - | \$ 1,500 | \$ - | \$ 1,500 | 0% |
| Professional Services | 90,890 | 87,000 | 62,772 | 87,000 | - | 87,000 | 0% |
| Insurance | 1,885 | 2,100 | 943 | 2,100 | - | 2,100 | 0% |
| Advertising | 1,384 | 5,000 | 2,059 | 5,000 | - | 5,000 | 0% |
| Subscriptions | 1,172 | - | 977 | - | - | - | |
| Contingency | - | 20,000 | - | - | - | - | -100% |
| Total Expenditures & Transfers | <u>\$ 95,331</u> | <u>\$ 115,600</u> | <u>\$ 66,751</u> | <u>\$ 95,600</u> | <u>\$ -</u> | <u>\$ 95,600</u> | -17% |
| Increase (Decrease) in Fund Balance | <u>\$ 54,669</u> | <u>\$ 1,000</u> | <u>\$ (66,762)</u> | <u>\$ (95,600)</u> | <u>\$ -</u> | <u>\$ (95,600)</u> | |
| Measurement Focus Increase (Decrease) | \$ (150,019) | | | | | | |
| ENDING FUND BALANCE | <u>\$ (95,350)</u> | <u>\$ (94,350)</u> | <u>\$ (162,112)</u> | <u>\$ (257,712)</u> | <u>\$ -</u> | <u>\$ (257,712)</u> | |

Spring Creek is a City-owned commercial development of about 485 acres along the east side of State Highway 6 South, north of W.D. Fitch Parkway, and south of Lick Creek. The site includes 250 acres for commercial development and 235 acres of preserved greenway.

The Spring Creek Local Governmental Fund was established in February 2018 in order to record the revenue and expenditures associated with the development of the Spring Creek Corporate Campus. Work efforts focus on revising the Master Development Plan, surveying, preliminary platting, and identifying infrastructure needs; as well as developing a marketing, branding, and signage package. Lot sales for private development are now available.

Revenue for this fund will come from the net profit of land sales. Because there have been no land sales as of the end of FY19, the fund is utilizing an interfund loan from the General Fund in order to make cash available to cover expenses incurred in the development activities. The Spring Creek Local Government Fund will repay the interfund loan from the General Fund once the future land sale revenues are recorded.

Expenditures in the amount of \$95,600 are proposed for supplies, professional services, insurance, and advertising related to the development of the property. No revenues are budgeted for FY20 at this time; however, should land sales occur during the course of FY20, the budget will be amended to reflect that activity.

Governmental CIP Budget

Governmental CIP encompasses Streets, Parks, and Facilities & IT projects. The City expects to incur significant non-routine (i.e., not O&M related) expenses on multiple Governmental projects. These projects will have substantial FY20 activity related to land acquisition, design and engineering, and/or construction. As a result, these projects account for a majority of the FY20 Governmental CIP Budget appropriations.

The City coordinates the following projects with other CIP projects, when applicable. The FY20 CIP Budget also includes other projects the City began in prior fiscal years. For specific Governmental project details and timing, please reference individual workbooks presented in the CIP Budget Book.

Streets Projects

Proposed FY20 Budget appropriations for Street projects total \$8,101,719, with projected FY20 expenses of \$23,195,040. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY20 CIP Budget estimates a CO debt issue of \$15,365,000 to fund the following Streets projects:

- **Rehabilitation Projects:**
 - Lincoln Avenue Rehabilitation
 - W. D. Fitch Rehabilitation Phases I-II
 - Greens Prairie Rehabilitation (FM 2154 to Victoria)
 - Luther Street Rehabilitation (Marion Pugh to Penberthy)
 - James Parkway and Puryear Drive (South of Francis Drive)
 - Marion Pugh Rehabilitation – Luther to George Bush

- **Extension/Capacity Improvement Projects:**
 - Pebble Creek Parkway Design
 - Cain/Deacon Union Pacific Railroad Crossing Relocation
 - FM 2818 Capacity Improvements Design
 - Rock Prairie Road – State Highway 6 to Medical Way
 - Capstone and Barron Realignment
 - Safety Improvements – Holik, Park Place, Anna & Glade
 - Greens Prairie Road - Arrington to City Limits West of WS Phillips
 - Greens Prairie Trail – City Limits West of Woodlake to Royder
 - Royder Road Phase II – Backwater to FM 2154
 - Bird Pond Road Extension Design
 - Jones Butler Road Extension and Roundabout

- **Traffic, Sidewalk, and Trails Projects:**
 - Various Signals
 - Intelligent Transportation System Master Plan Implementation
 - Munson Sidewalks
 - Lick Creek Hike and Bike Trailhead Parking Lot

Parks Projects

Proposed FY20 CIP Budget appropriations for Parks projects total \$2,198,872, with projected FY20 expenses of \$8,704,953. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY20 CIP Budget estimates a CO debt issue of \$1,260,000 to fund the following Parks projects:

- Various Field Redevelopment projects
- System-Wide Park Improvements
- Southeast Park Construction (funded with a combination of CO debt and Hotel Tax funds)
- Thomas Park Rehabilitation
- Veterans Park and Athletic Complex Pavilion Rehabilitation
- Future Amenities and Improvements

Facilities & IT Projects

Proposed FY20 CIP Budget appropriations Facilities & IT projects total \$10,042,886, with projected FY20 expenses of \$38,788,124. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY20 CIP Budget estimates a CO debt issue of \$9,020,000 and intragovernmental transfers of \$856,581 to fund the below Facilities & IT projects:

- **Facilities Projects:**
 - Above Ground Storage Tank Replacement and Repair
 - City Gateway Sign #3
 - The new Police Station
 - The new City Hall
 - Rehabilitation of the old Police Station
 - Fleet Oil Pit and Storm Drain Upgrades
 - Fleet Fuel System Rehabilitation
 - Possible Departmental Relocations
- **IT Projects:**
 - Fiber Optic Infrastructure
 - Video Surveillance System
 - Network Upgrade/Replacement
 - Fleet Video, GPS, and Diagnostics System
 - Non-Public Safety Radio Replacement
 - IT Revolving Projects

The City anticipates the following funding sources and timeline for significant ongoing Facilities projects:

- In FY17, the City issued \$25,000,000 of CO debt for the construction of the new Police Station. In FY18, Council approved a corresponding 2.5 cent tax rate increase to support the increased debt service. The City anticipates completing construction in FY20.
- In FY19, the City issued \$18,900,000 of CO debt for the construction of the new City Hall. In order to mitigate a tax rate increase for the new City Hall, the City considered other funding sources. As a result, the City anticipates funding this project with CO debt out of existing capacity and fund balance contributions from the General, Electric, the former TIRZ 18, Northgate, and PEG Funds. The City expects construction to start in late FY19 and continue through FY21.

- The City anticipates a future tax rate increase to fund the design and construction of Fire Station #7. The City purchased the land in FY18.

Governmental Projects' O&M Costs

Due to the nature of Streets, Parks, and Facilities & IT projects, the City may incur additional ongoing O&M expenses. As part of their 5-year Strategic Plan, each department includes the impact of current and future projects on their O&M budgets. Governmental CIP projects will continue to impact the General Fund with respect to additional recurring expenses. In most instances, departments can absorb minor additional expenses or the City will add anticipated O&M costs to the base budget (e.g., increased Facilities utility expenses). If additional personnel for new capital projects are required (e.g., maintenance staff for a new park), departments will submit a relevant SLA for review and possible approval.

A summary at the end of this section presents the Governmental projects' estimated O&M costs. The City anticipates limited future funding for project related O&M expenses. As a result, departments will continue to evaluate current operations before budget increases are approved. The City may also recommend delaying projects if recurring O&M expenses cannot be supported.

FY19 Governmental CIP Debt Issue

In FY19, the City issued the following CO debt for the below projects:

- **Street Projects (\$7,711,000):**
 - Royder Road Phase III – FM 2154 to I&GN Road
 - Greens Prairie Road – Arrington to City Limits West of WS Phillips
 - Greens Prairie Trail – City Limits West of Woodlake to Royder
 - State Highway 40 and FM 2154 Interchange
 - Various traffic signals
 - Dartmouth and FM 2818 Signal
 - Lincoln Avenue Rehabilitation
 - Pebble Creek Parkway Design
 - Greens Prairie Rehabilitation (FM 2154 to Victoria)
 - Marion Pugh Rehabilitation - Luther to George Bush
 - Various Sidewalk and Street Modification projects
 - Munson Sidewalks
 - Oversize Participation
- **Parks Projects (\$8,464,000):**
 - Southeast Park
 - Thomas Park Rehabilitation
 - Veterans Park and Athletic Complex (VPAC) Amenities
 - VPAC Pavilion Repair
 - Bee Creek Softball Lights
 - System-Wide Park Improvements
 - Lincoln Center Addition and Basketball Pavilion
 - Lick Creek Shade Structure
 - Greens Prairie Road - Arrington to City Limits West of WS Phillips
- **Facilities & IT Projects (\$22,925,000):**
 - New City Hall
 - New Police Station

- City Gateway Sign #3
- Fleet Oil Pit and Storm Drain Upgrades
- Fuel System Rehabilitation
- Fiber Optic Infrastructure
- Non-Public Safety Radio Replacement
- Fleet Video, GPS, and Diagnostics System
- Facilities Video Surveillance

The City last held a GO bond election in November 2008. Voters approved \$76,950,000 issued over seven years for various Street, Parks, and Facilities projects. The City does not have any remaining 2008 GO bond authorization and does not anticipate holding an additional GO bond election.

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| PROJECT # | BUDGET | | BUDGET APPROPRIATIONS | | | |
|---|--------|------------|-----------------------|---------------|---------------|--------------|
| | FY19 | FY20 | THROUGH FY18 | FY19 | FY20 | |
| BEGINNING FUND BALANCE: | | | | \$ 39,193,275 | \$ 28,866,078 | |
| ADDITIONAL RESOURCES: | | | | | | |
| GENERAL OBLIGATION BONDS (08 GOB) | | | | \$ - | \$ - | |
| CERTIFICATES OF OBLIGATIONS | | | | 7,711,000 | 15,365,000 | |
| INTRAGOVERNMENTAL TRANSFERS | | | | 645,511 | - | |
| INTERGOVERNMENTAL TRANSFERS | | | | 706,479 | - | |
| INVESTMENT EARNINGS | | | | 400,000 | 100,000 | |
| OTHER | | | | 241,858 | 76,825 | |
| SUBTOTAL ADDITIONAL RESOURCES | | | | \$ 9,704,848 | \$ 15,541,825 | |
| TOTAL RESOURCES AVAILABLE | | | | \$ 48,898,123 | \$ 44,407,903 | |
| STREET REHABILITATION PROJECTS | | | | | | |
| */4 FRANCIS DRIVE REHABILITATION PH I | ST1419 | 1,745,000 | 2,600,000 | 1,745,000 | 340,000 | - |
| */4 FRANCIS DRIVE REHABILITATION PH II | ST1420 | 1,355,000 | 1,925,000 | 1,355,000 | - | 570,000 |
| 5 FRANCIS DRIVE REHABILITATION PH III | TBD | 1,570,000 | 1,570,000 | - | - | - |
| 5 LINCOLN AVENUE REHABILITATION | ST1801 | 5,000,000 | 5,768,000 | 775,000 | - | - |
| 5 EISENHOWER STREET REHABILITATION | TBD | 825,000 | 825,000 | - | - | - |
| 5 WD FITCH REHAB PH I - SH30 TO TONKAWAY LAKE RD | ST2000 | 4,000,000 | 4,000,000 | - | - | 558,000 |
| 5 WD FITCH REHAB PH II - TONKAWAY LAKE RD to RPR | ST2001 | 4,050,000 | 4,050,000 | - | - | 566,000 |
| 5 JANE STREET REHABILITATION | TBD | 655,000 | 655,000 | - | - | - |
| 5 ROCK PRAIRIE RD REHAB - W.D. FITCH to CITY LIMITS | TBD | 1,950,000 | 2,036,000 | - | - | - |
| 5 GREENS PRAIRIE REHAB (FM 2154 to VICTORIA) | ST1901 | 3,620,000 | 3,620,000 | - | 521,000 | - |
| 5 LUTHER ST REHAB - MARION PUGH TO PENBERTHY | ST2002 | 1,810,000 | 1,810,000 | - | - | 300,000 |
| 5 JAMES PKWY & PURYEAR DR - SOUTH OF FRANCIS | ST2003 | 2,540,000 | 2,540,000 | - | - | 366,000 |
| 5 KRENEK TAP REHAB | TBD | 5,115,000 | 5,254,000 | - | - | - |
| 5 MARION PUGH REHAB - LUTHER TO GEORGE BUSH | ST1902 | 3,000,000 | 3,000,000 | - | 530,000 | - |
| SUBTOTAL | | | | \$ 3,875,000 | \$ 1,391,000 | \$ 2,360,000 |
| STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS | | | | | | |
| 2 OVERSIZE PARTICIPATION (2003 GOB) | ST0519 | 64,209 | 64,209 | 64,209 | - | - |
| 1 OVERSIZE PARTICIPATION (HOLLEMAN ASSESSMENT) | ST1204 | 203,303 | 203,303 | 203,303 | - | - |
| 5 OVERSIZE PARTICIPATION (FY17 - FY20) | ST1701 | 250,000 | 250,000 | 150,000 | 100,000 | - |
| 3 LAKEWAY EXTENSION | ST1101 | 12,477,000 | 11,287,000 | 11,287,000 | - | - |
| 5 PEBBLE CREEK PARKWAY DESIGN | ST1903 | 500,000 | 500,000 | - | 500,000 | - |
| 5 CAIN/DEACON UNION PACIFIC RAILROAD CROSS SWITCH | ST1602 | 5,400,000 | 5,400,000 | 5,400,000 | - | - |
| 3 GENERAL PARKWAY EXTENSION - BARRACKS TO CAIN | ST1713 | 1,000,000 | 1,000,000 | 1,000,000 | - | - |
| 5 GENERAL PARKWAY EXTENSION - ROCK PRAIRIE TO GRAHAM | TBD | 1,130,000 | 1,130,000 | - | - | - |
| 5 DESIGN OF FM 2818 CAPACITY IMPROVEMENTS | ST1603 | 1,415,064 | 1,697,000 | 1,415,064 | - | 281,936 |
| 5 ROCK PRAIRIE RD WEST - WELLBORN TO CITY LIMITS | ST1604 | 5,900,000 | 7,058,000 | 5,900,000 | - | - |
| 5 ROCK PRAIRIE RD - SH6 TO MEDICAL WAY | ST2004 | 4,290,000 | 4,290,000 | - | - | 708,000 |
| 5 CAPSTONE AND BARRON REALIGNMENT | ST1605 | 7,065,000 | 7,532,000 | 6,470,000 | 595,000 | 467,000 |
| 5 SAFETY IMP - HOLIK, PARK PL, ANNA & GLADE | ST1606 | 2,585,000 | 2,585,000 | 2,585,000 | - | - |
| 5 HOLLEMAN DR S - N DOWLING TO ROCK PRAIRIE RD | ST1607 | 11,410,000 | 11,430,400 | 11,430,400 | - | - |
| 1 DESIGN OF FM2154 & HOLLEMAN INTERSECTION IMP | ST1708 | 640,889 | 655,900 | 640,889 | - | - |
| 5 GREENS PRAIRIE RD-ARRINGTON TO CL W OF WS PHILLIPS | ST1702 | 8,385,000 | 11,214,000 | 1,043,500 | 7,341,500 | - |
| 5 GREENS PRAIRIE TRAIL-CL W OF WOODLAKE TO ROYDER | ST1703 | 4,580,000 | 4,580,000 | 594,000 | 3,986,000 | - |
| 5 ROYDER ROAD EXPANSION | ST1611 | 3,490,000 | 3,490,000 | 3,490,000 | - | - |
| 5 ROYDER RD PH II - BACKWATER TO FM 2154 | ST1709 | 5,290,812 | 5,290,812 | 5,290,812 | - | - |
| 5 ROYDER RD PH III - FM 2154 to I&GN RD | ST1904 | 3,400,000 | 3,400,000 | - | 890,000 | - |
| 5 SH40 AND FM 2154 INTERCHANGE | ST1803 | 5,000,000 | 5,000,000 | 500,000 | 250,000 | - |
| 5 BIRD POND EXTENSION DESIGN | ST1906 | 850,000 | 850,000 | 850,000 | - | - |
| 5 LUTHER EXTENSION (FM 2818 TO NORTH DOWLING) | ST2005 | 8,000,000 | 8,000,000 | - | - | 1,353,000 |
| 5 WS PHILLIPS PKWY - GP RD to BARRON RD CUT OFF | TBD | 7,800,000 | 7,800,000 | - | - | - |
| JONES BUTLER ROAD EXTENSION AND ROUNDABOUT | ST2006 | - | 5,725,000 | - | - | 1,000,000 |
| SUBTOTAL | | | | \$ 58,314,177 | \$ 13,662,500 | \$ 3,809,936 |

GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25

| ACTUALS THROUGH FY17 | PROJECTED EXPENDITURES | | | | | | | |
|-------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
| \$ 49,575,327 | \$ 39,193,275 | \$ 28,866,078 | \$ 21,212,863 | \$ 6,442,822 | \$ 3,442,003 | \$ 937,003 | \$ 3,287,003 | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10,626,584 | 7,711,000 | 15,365,000 | 27,540,000 | 25,290,000 | 11,820,000 | 7,400,000 | 1,150,000 | |
| - | 645,511 | - | - | - | - | - | - | - |
| 464,767 | 706,479 | - | - | - | - | - | - | - |
| 699,318 | 400,000 | 100,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 152,800 | 241,858 | 76,825 | 137,700 | 1,326,450 | 59,100 | 37,000 | 5,750 | |
| <u>\$ 11,943,469</u> | <u>\$ 9,704,848</u> | <u>\$ 15,541,825</u> | <u>\$ 27,727,700</u> | <u>\$ 26,666,450</u> | <u>\$ 11,929,100</u> | <u>\$ 7,487,000</u> | <u>\$ 1,205,750</u> | |
| <u>\$ 61,518,796</u> | <u>\$ 48,898,123</u> | <u>\$ 44,407,903</u> | <u>\$ 48,940,563</u> | <u>\$ 33,109,272</u> | <u>\$ 15,371,103</u> | <u>\$ 8,424,003</u> | <u>\$ 4,492,753</u> | |
| | | | | | | | | |
| 159,342 | 524,657 | 1,915,934 | - | - | - | - | - | - |
| 76,639 | 3,971 | 1,844,850 | - | - | - | - | - | - |
| - | - | - | - | - | 255,000 | 1,315,000 | - | - |
| - | 6,305 | 365,000 | 344,000 | 3,522,054 | 1,529,915 | - | - | - |
| - | - | - | - | - | 175,000 | 650,000 | - | - |
| - | - | - | 330,000 | 3,628,000 | - | - | - | - |
| - | - | - | 430,000 | 3,620,000 | - | - | - | - |
| - | - | - | - | - | 75,000 | 580,000 | - | - |
| - | - | - | - | - | - | - | 220,000 | 1,816,000 |
| - | - | 125,000 | 155,000 | 147,000 | 3,193,000 | - | - | - |
| - | - | - | 149,560 | 1,101,760 | 547,680 | - | - | - |
| - | - | - | 340,000 | 1,100,000 | 1,100,000 | - | - | - |
| - | - | - | - | 315,000 | 1,295,000 | 3,644,000 | - | - |
| - | - | 220,000 | 225,000 | 2,550,000 | - | - | - | - |
| <u>\$ 235,981</u> | <u>\$ 534,933</u> | <u>\$ 4,470,784</u> | <u>\$ 1,973,560</u> | <u>\$ 15,983,814</u> | <u>\$ 8,170,595</u> | <u>\$ 6,189,000</u> | <u>\$ 220,000</u> | <u>\$ 1,816,000</u> |
| | | | | | | | | |
| - | - | 64,209 | - | - | - | - | - | - |
| - | - | - | 203,303 | - | - | - | - | - |
| - | - | 100,000 | 100,000 | 50,000 | - | - | - | - |
| 1,321,858 | 6,896,587 | 2,006,000 | - | - | - | - | - | - |
| - | - | 52,000 | 448,000 | - | - | - | - | - |
| 506,604 | 50,231 | 22,000 | 3,405,706 | 1,415,459 | - | - | - | - |
| 2,070 | 314,525 | 447,790 | - | - | - | - | - | - |
| - | - | - | - | 360,000 | 770,000 | - | - | - |
| 500,011 | 351,630 | 75,424 | 769,000 | - | - | - | - | - |
| 733,698 | 54,265 | 2,000 | - | 3,134,013 | 3,134,024 | - | - | - |
| - | - | - | 378,000 | 3,911,000 | - | - | - | - |
| 422,087 | 603,424 | 5,000 | 697,524 | 5,803,965 | - | - | - | - |
| 206,498 | 70,256 | 514,989 | 1,793,257 | - | - | - | - | - |
| 952,534 | 4,077,063 | 6,147,030 | - | - | - | - | - | - |
| 102,211 | 13,765 | 245,500 | 147,900 | 144,104 | - | - | - | - |
| 844 | 239,805 | 659,072 | 620,167 | 4,875,300 | 4,818,200 | - | - | - |
| 616 | 222,821 | 458,562 | 3,859,300 | - | - | - | - | - |
| 395,847 | 2,778,139 | 2,717 | - | - | - | - | - | - |
| 207,534 | 330,980 | 3,000 | 4,749,298 | - | - | - | - | - |
| - | - | 75,000 | 144,000 | 581,000 | 5,000 | 2,595,000 | - | - |
| - | - | - | - | - | - | - | - | 1,112,000 |
| - | - | - | 650,000 | 200,000 | - | - | - | - |
| - | - | - | 55,000 | 515,000 | 600,000 | 3,403,000 | 3,380,000 | - |
| - | - | - | - | 800,000 | 7,000,000 | - | - | - |
| - | - | - | 443,000 | 2,849,000 | 2,433,000 | - | - | - |
| <u>\$ 5,352,412</u> | <u>\$ 16,003,492</u> | <u>\$ 10,880,293</u> | <u>\$ 18,463,455</u> | <u>\$ 24,638,841</u> | <u>\$ 18,760,224</u> | <u>\$ 5,998,000</u> | <u>\$ 3,380,000</u> | <u>\$ 1,112,000</u> |

**GENERAL GOVERNMENT
STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| | PROJECT # | BUDGET | | BUDGET APPROPRIATIONS | | | |
|---------------------------------------|---|--------|-----------|-----------------------|---------------|---------------|--------------|
| | | FY19 | FY20 | THROUGH FY18 | FY19 | FY20 | |
| TRAFFIC PROJECTS | | | | | | | |
| 5 | FUTURE TRAFFIC SIGNAL PROJECTS | ST1704 | 392,386 | 992,386 | - | 392,386 | - |
| 5 | BARRON/ALEXANDRIA SIGNAL | ST1802 | 600,000 | 600,000 | 150,000 | 325,000 | - |
| 5 | TEXAS AVE/BROTHERS SIGNAL | ST1805 | 600,000 | 600,000 | 150,000 | 375,000 | - |
| 5 | DARTMOUTH/2818 SIGNAL | ST1907 | 600,000 | 600,000 | - | - | 600,000 |
| 5 | UNIVERSITY/NIMITZ SIGNAL | TBD | 592,386 | 592,386 | - | - | - |
| 5 | HOLLEMAN DR WEST/JONES BUTLER ROUNDABOUT | TBD | 605,000 | 605,000 | - | - | - |
| 5 | GREENS PRAIRIE RD AT ARRINGTON SIGNAL | ST1608 | 942,800 | 942,800 | 942,800 | - | - |
| 4 | ITS MASTER PLAN | ST1501 | 5,425,000 | 5,425,000 | 5,425,000 | - | - |
| | COLLEGE MAIN PLAZA IMP | ST1113 | 794,010 | 794,010 | 794,010 | - | - |
| | SUBTOTAL | | | | \$ 7,461,810 | \$ 1,092,386 | \$ 600,000 |
| SIDEWALKS & TRAILS | | | | | | | |
| 5 | SIDEWALK PROJECTS | ST1705 | 300,000 | 300,000 | - | - | 300,000 |
| 5 | MUNSON SIDEWALKS | ST1807 | 350,000 | 350,000 | 350,000 | - | - |
| 5 | SIDEWALK/NH PLAN/STREET MODIFICATION PROJECTS | ST1804 | 950,000 | 950,000 | - | - | 362,000 |
| 5 | EASTGATE NH SIDEWALK SAFETY IMP | ST1905 | 200,000 | 200,000 | - | 200,000 | - |
| 3 | UNIVERSITY DR PEDESTRIAN IMPROVEMENTS | ST1206 | 7,055,000 | 7,055,000 | 7,055,000 | - | - |
| 3 | LICK CREEK HIKE AND BIKE TRAIL HEAD/PARKING | ST1711 | 284,792 | 368,000 | 284,792 | 62,600 | 20,608 |
| | SOUTHWOOD DR SIDEWALKS | ST1710 | 42,000 | 42,000 | 42,000 | - | - |
| | SUBTOTAL | | | | \$ 7,731,792 | \$ 262,600 | \$ 682,608 |
| CLOSED PROJECTS | | | | | | | |
| | CAPITAL PROJECTS SUBTOTAL | | | | \$ 77,382,779 | \$ 16,408,486 | \$ 7,452,544 |
| CONTINGENCY | | | | | | | |
| OTHER | | | | | | | |
| DEBT ISSUANCE COSTS | | | | | | | |
| GENERAL AND ADMINISTRATIVE CHARGES | | | | | | | |
| | TOTAL EXPENDITURES | | | | \$ 16,909,860 | \$ 8,101,719 | |
| MEASUREMENT FOCUS INCREASE (DECREASE) | | | | | | | |
| | ENDING FUND BALANCE: | | | | \$ 31,988,263 | \$ 36,306,184 | |

* 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
FY20 THROUGH FY25**

| THROUGH FY17 | ACTUALS | | PROJECTED EXPENDITURES | | | | | |
|---------------|---------------|---------------|------------------------|---------------|---------------|---------------|--------------|--------------|
| | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
| - | - | - | - | - | - | 500,000 | - | - |
| - | 8,064 | 385,936 | - | - | - | - | - | - |
| - | 30,758 | 419,826 | - | - | - | - | - | - |
| - | - | 70,000 | 528,000 | - | - | - | - | - |
| - | - | - | - | 592,386 | - | - | - | - |
| - | - | - | - | 95,000 | 510,000 | - | - | - |
| 140,010 | 737,794 | 44,055 | - | - | - | - | - | - |
| 2,348,518 | 1,132,305 | 187,000 | 469,000 | 200,000 | 400,000 | - | - | - |
| 679,635 | 110,678 | 425 | - | - | - | - | - | - |
| \$ 3,168,163 | \$ 2,019,598 | \$ 1,107,242 | \$ 997,000 | \$ 887,386 | \$ 910,000 | \$ 500,000 | \$ - | \$ - |
| - | - | - | 150,000 | 150,000 | - | - | - | - |
| - | 21,878 | 16,422 | 221,225 | - | - | - | - | - |
| - | - | - | 362,000 | 200,000 | 200,000 | 188,000 | - | - |
| - | - | 116,615 | 83,385 | - | - | - | - | - |
| 975,675 | 3,171,486 | 2,881,165 | - | - | - | - | - | - |
| 21 | 15,276 | 57,500 | 295,240 | - | - | - | - | - |
| - | 1,559 | 650 | - | - | - | - | - | - |
| \$ 975,696 | \$ 3,210,199 | \$ 3,072,352 | \$ 1,111,850 | \$ 350,000 | \$ 200,000 | \$ 188,000 | \$ - | \$ - |
| | \$ 102,238 | | | | | | | |
| \$ 9,732,252 | \$ 21,665,983 | \$ 19,530,671 | \$ 22,545,865 | \$ 41,860,041 | \$ 28,040,819 | \$ 12,875,000 | \$ 3,600,000 | \$ 2,928,000 |
| - | - | - | - | - | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| 1,054 | - | - | - | - | - | - | - | - |
| - | 38,555 | 76,825 | 137,700 | 126,450 | 59,100 | 37,000 | 5,750 | - |
| 454,007 | 462,819 | 572,350 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| \$ 22,325,521 | \$ 20,032,045 | \$ 23,195,040 | \$ 42,497,741 | \$ 29,667,269 | \$ 14,434,100 | \$ 5,137,000 | \$ 4,433,750 | |
| \$ 39,193,275 | \$ 28,866,078 | \$ 21,212,863 | \$ 6,442,822 | \$ 3,442,003 | \$ 937,003 | \$ 3,287,003 | \$ 59,003 | |

**GENERAL GOVERNMENT
PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| | PROJECT NUMBER | FY20 BUDGET | BUDGET APPROPRIATIONS | | |
|--|----------------------|-------------|-----------------------|---------------------|---------------------|
| | | | THROUGH FY18 | FY19 | FY20 |
| BEGINNING FUND BALANCE: | | | | \$6,230,960 | \$7,499,577 |
| ADDITIONAL RESOURCES: | | | | | |
| GENERAL OBLIGATION BONDS | | | | \$ - | \$ - |
| CERTIFICATES OF OBLIGATIONS | | | | 8,464,000 | 1,260,000 |
| INTERGOVERNMENTAL TRANSFERS | | | | - | - |
| INTRAGOVERNMENTAL TRANSFERS | | | | - | - |
| INVESTMENT EARNINGS | | | | 62,310 | 74,996 |
| FIELD REDEVELOPMENT FEE REVENUE | | | | 96,000 | 111,000 |
| OTHER | | | | 42,320 | 6,300 |
| SUBTOTAL ADDITIONAL RESOURCES | | | | <u>\$8,664,630</u> | <u>\$1,452,296</u> |
| TOTAL RESOURCES AVAILABLE | | | | <u>\$14,895,589</u> | <u>\$8,951,873</u> |
| PARK PROJECTS | | | | | |
| * FIELD REDEVELOPMENT | PK1011/PK1012/PK1014 | | 300,000 | 196,000 | 530,657 |
| 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 | 1,600,000 | 718,000 | 629,500 |
| 2 SOUTHEAST PARK | HM1607 | 6,000,000 | 1,400,000 | 4,600,000 | - |
| 2 CENTRAL PARK PAVILION/RESTROOM REHAB | PK1802 | 785,000 | 75,000 | 710,000 | - |
| 2 CENTRAL PARK ATHLETIC FIELD RESTROOM REHAB | PK1803 | 675,000 | 75,000 | 600,000 | - |
| 2 CENTRAL PARK - ATHLETIC FIELD IMPR | TBD | 375,000 | - | - | - |
| 2 BEE CREEK CONCESSIONS/RESTROOMS | PK1804 | 600,000 | 75,000 | 525,000 | - |
| 2 THOMAS PARK REHAB | PK1901 | 1,000,000 | 1,000,000 | - | - |
| 2 VETERANS PARK AMENITIES & IMPROVEMENTS | PK1902 | 665,000 | - | 665,000 | - |
| 2 AMERICAN PAVILION RENOVATION | PK1910 | 500,000 | - | 500,000 | - |
| 2 LINCOLN CENTER BBALL PAVILION | PK1903 | 250,000 | - | 250,000 | - |
| 2 BEE CREEK SOFTBALL LIGHTS | PK1904 | 450,000 | - | 450,000 | - |
| 2 LICK CREEK SHADE STRUCTURE | PK1905 | 200,000 | - | 200,000 | - |
| 2 CENTRAL PARKING LOT REHAB | PK1805 | 950,000 | 950,000 | - | - |
| 2 LINCOLN CENTER ADDITION | PK1213 | 4,392,973 | 4,342,973 | 50,000 | - |
| 2 LICK CREEK NATURE CENTER | PK1102 | 2,770,141 | 2,770,141 | - | - |
| 2 FUTURE AMENITIES & IMPROVEMENTS | TBD | 1,000,000 | - | - | 1,000,000 |
| CAPITAL PROJECTS SUBTOTAL | | | | <u>\$ 9,464,000</u> | <u>\$ 2,160,157</u> |
| MISCELLANEOUS | | | | - | - |
| DEBT ISSUANCE COST | | | | 42,320 | 6,300 |
| GENERAL & ADMIN. CHARGES | | | | 36,213 | 32,415 |
| TOTAL EXPENDITURES | | | | <u>\$ 9,542,533</u> | <u>\$ 2,198,872</u> |
| MEASUREMENT FOCUS INCREASE (DECREASE) | | | | | |
| ENDING FUND BALANCE: | | | | <u>\$5,353,056</u> | <u>\$6,753,001</u> |

* 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 CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| ACTUALS THROUGH FY17 | PROJECTED EXPENDITURES | | | | | | | |
|-------------------------|------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
| \$ 3,342,655 | \$ 6,230,960 | \$ 7,499,577 | \$ 246,919 | \$ 216,002 | \$ 183,773 | \$ 150,191 | \$ 115,210 | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5,210,435 | 8,464,000 | 1,260,000 | - | - | 375,000 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 62,776 | 62,310 | 74,996 | 2,469 | 2,160 | 1,838 | 1,502 | 1,152 | |
| 123,900 | 74,418 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 |
| - | 42,320 | 6,300 | - | - | 1,875 | - | - | - |
| <u>\$5,397,111</u> | <u>\$8,643,047</u> | <u>\$1,452,296</u> | <u>\$113,469</u> | <u>\$113,160</u> | <u>\$489,713</u> | <u>\$112,502</u> | <u>\$112,152</u> | |
| <u>\$8,739,766</u> | <u>\$14,874,007</u> | <u>\$8,951,873</u> | <u>\$360,389</u> | <u>\$329,162</u> | <u>\$673,486</u> | <u>\$262,693</u> | <u>\$227,362</u> | |
| 824,746 | 203,159 | 530,657 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 |
| 714,483 | - | 982,415 | - | - | - | - | - | - |
| 136,454 | 75,370 | 40,000 | 38,175 | - | - | - | - | - |
| 583,161 | 911,884 | 660,000 | 792,455 | - | - | - | - | - |
| 1,607 | 200,574 | 526,772 | 5,279,609 | - | - | - | - | - |
| - | 31,894 | 752,500 | - | - | - | - | - | - |
| - | 24,619 | 650,000 | - | - | - | - | - | - |
| - | - | - | - | - | 375,000 | - | - | - |
| - | 21,496 | 577,040 | - | - | - | - | - | - |
| - | - | - | 1,000,000 | - | - | - | - | - |
| - | - | 665,000 | - | - | - | - | - | - |
| - | - | 55,000 | 445,000 | - | - | - | - | - |
| - | - | 114,250 | - | - | - | - | - | - |
| - | - | 404,000 | - | - | - | - | - | - |
| - | - | 140,000 | - | - | - | - | - | - |
| - | 39,667 | 910,333 | - | - | - | - | - | - |
| 3,294,764 | 833,473 | 264,736 | - | - | - | - | - | - |
| 2,617,686 | 129,262 | 23,194 | - | - | - | - | - | - |
| - | - | - | 1,000,000 | - | - | - | - | - |
| <u>\$ 8,172,900</u> | <u>\$ 2,471,398</u> | <u>\$ 7,295,897</u> | <u>\$ 8,666,239</u> | <u>\$ 111,000</u> | <u>\$ 111,000</u> | <u>\$ 486,000</u> | <u>\$ 111,000</u> | <u>\$ 111,000</u> |
| | 2,918 | - | - | - | - | - | - | - |
| | 34,490 | 42,320 | 6,300 | - | - | 1,875 | - | - |
| | | 36,213 | 32,415 | 33,387 | 34,389 | 35,420 | 36,483 | 37,577 |
| <u>\$ 2,508,806</u> | <u>\$ 7,374,430</u> | <u>\$ 8,704,953</u> | <u>\$ 144,387</u> | <u>\$ 145,389</u> | <u>\$ 523,295</u> | <u>\$ 147,483</u> | <u>\$ 148,577</u> | |
| \$ - | | | | | | | | |
| <u>\$ 6,230,960</u> | <u>\$ 7,499,577</u> | <u>\$ 246,919</u> | <u>\$ 216,002</u> | <u>\$ 183,773</u> | <u>\$ 150,191</u> | <u>\$ 115,210</u> | <u>\$ 78,785</u> | |

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| PROJECT # | BUDGET | | BUDGET APPROPRIATIONS | | | | |
|--------------------------------------|--|--------|-----------------------|----------------------|----------------------|----------------------|-----------|
| | FY19 | FY20 | THROUGH FY18 | FY19 | FY20 | | |
| BEGINNING FUND BALANCE: | | | | \$ 40,236,419 | \$ 46,240,506 | | |
| ADDITIONAL RESOURCES: | | | | | | | |
| GENERAL OBLIGATION BONDS (08 GOB) | | | | \$ - | \$ - | | |
| CERTIFICATES OF OBLIGATIONS | | | | 22,925,000 | 9,020,000 | | |
| INTRAGOVERNMENTAL TRANSFERS | | | | 10,435,551 | 856,581 | | |
| INVESTMENT EARNINGS | | | | 300,000 | 210,000 | | |
| OTHER | | | | 114,625 | 45,100 | | |
| SUBTOTAL ADDITIONAL RESOURCES | | | | <u>\$ 33,775,176</u> | <u>\$ 10,131,681</u> | | |
| TOTAL RESOURCES AVAILABLE | | | | <u>\$ 74,011,595</u> | <u>\$ 56,372,187</u> | | |
| PUBLIC FACILITIES PROJECTS | | | | | | | |
| 1 | LIBRARY EXPANSION | GG1010 | 8,385,000 | 8,385,000 | 8,385,000 | - | - |
| 4 | STORAGE TANKS & CONTAINMENT | GG1601 | 212,000 | 287,000 | 212,000 | - | 75,000 |
| 4 | PW's COMPLIANCE UPGRADES | GG1602 | 584,589 | 584,589 | 584,589 | - | - |
| 2 | CITY GATEWAY SIGN #2 (South) | GG1701 | 200,000 | 200,000 | 200,000 | - | - |
| 2 | CITY GATEWAY SIGN #3 (West) | GG1901 | 175,000 | 175,000 | - | 175,000 | - |
| 2 | CITY GATEWAY SIGN #4 (East) | TBD | 175,000 | 175,000 | - | - | - |
| 5 | NEW POLICE STATION | GG1604 | 29,500,000 | 29,500,000 | 28,000,000 | 1,500,000 | - |
| 5 | FIRE STATION #7 | GG1804 | 7,100,000 | 7,100,000 | 700,000 | - | - |
| 6 | ARTS COUNCIL BUILDING RENOVATION | GG1605 | 973,190 | 973,190 | 973,190 | - | - |
| 7 | NEW CITY HALL | GG1801 | 33,000,000 | 39,300,000 | 2,000,000 | 31,000,000 | 6,300,000 |
| 2 | RENOVATION OF EXISTING PD BUILDING | GG1805 | 5,000,000 | 1,000,000 | - | - | 1,000,000 |
| 2 | FLEET UPGRADES - OIL PIT & STORM DRAIN | GG1902 | 165,000 | 165,000 | 165,000 | - | - |
| 2 | FLEET FUEL SYSTEM REHAB | CO1902 | 1,600,000 | 1,600,000 | - | 1,600,000 | - |
| 2 | FUTURE DEPARTMENTAL RELOCATION | GG2000 | - | 2,174,000 | - | - | 300,000 |
| | SUBTOTAL | | | | <u>\$ 34,275,000</u> | <u>\$ 7,675,000</u> | |
| TECHNOLOGY/EQUIPMENT PROJECTS | | | | | | | |
| 3 | ERP SYSTEM REPLACEMENT | CO1204 | 5,525,000 | 5,525,000 | 5,525,000 | - | - |
| 3 | WORK MGMT SYSTEM - PARD | CO1901 | 150,000 | 150,000 | 150,000 | - | - |
| 2 | FIBER OPTIC INFRASTRUCTURE | CO1701 | 675,000 | 675,000 | 500,000 | - | 175,000 |
| 2 | VIDEO SURVEILLANCE SYSTEM | CO1802 | 790,000 | 790,000 | 350,000 | 280,000 | 160,000 |
| 2 | NETWORK UPGRADE/REPLACEMENT | CO2000 | 810,000 | 810,000 | - | - | 810,000 |
| 2 | VIDEO/GPS/DIAGNOSTICS FOR CITY FLEET | CO1903 | 420,000 | 420,000 | - | 420,000 | - |
| 2 | NON-PUBLIC SAFETY RADIO REPLACEMENT | CO1904 | 760,000 | 760,000 | - | 760,000 | - |
| 2 | WIRELESS REPLACEMENT | CO1801 | 215,000 | 215,000 | 215,000 | - | - |
| 8 | CAD/RMS REPLACEMENT | CO1301 | 2,748,900 | 2,748,900 | 2,748,900 | - | - |
| 2 | IT REVOLVING PROJECT | CO2001 | - | 1,000,000 | - | - | 1,000,000 |
| | CLOSED PROJECTS | | | | | | |
| | SUBTOTAL | | | | <u>\$ 1,460,000</u> | <u>\$ 2,145,000</u> | |
| | CAPITAL PROJECTS SUBTOTAL | | | | <u>\$ 35,735,000</u> | <u>\$ 9,820,000</u> | |
| | DEBT ISSUANCE COSTS | | | | 114,625 | 45,100 | |
| | CONTINGENCY | | | | - | - | |
| | TRANSFERS | | | | - | - | |
| | OTHER MISC | | | | - | - | |
| | GENERAL & ADMIN. CHARGES | | | | 118,773 | 177,786 | |
| | TOTAL EXPENDITURES | | | | <u>\$ 35,968,398</u> | <u>\$ 10,042,886</u> | |
| | MEASUREMENT FOCUS INCREASE (DECREASE) | | | | | | |
| | *ENDING FUND BALANCE: | | | | <u>\$ 38,043,197</u> | <u>\$ 46,329,301</u> | |

- 1 Indicates projects funded through 2008 General Obligation (G.O.) Bond Authorization
- 2 Funded primarily with Certificates of Obligation (C.O.) debt
- 3 Est. funds: 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, \$250,000 from General Fund, \$20,890,000 CO debt, and \$925,156 from PEG Fund
- 8 Funded with 03 G.O. debt, balance from Radio System Replacement project, General Fund, misc. IT project balances, Fire Station Alerting balance, and C.O. debt.
- * Ending Fund Balance includes \$260,000 from Cayenta settlement¹

**GENERAL GOVERNMENT
FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| ACTUALS THROUGH FY17 | PROJECTED EXPENDITURES | | | | | | | |
|-------------------------|------------------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|
| | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
| \$ 39,662,661 | \$ 40,236,419 | \$ 46,240,506 | \$ 17,584,063 | \$ 2,606,485 | \$ 1,720,343 | \$ 1,031,072 | \$ 833,972 | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,054,355 | 22,925,000 | 9,020,000 | 6,105,000 | 8,600,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 1,592,914 | 10,435,551 | 856,581 | 1,000,000 | - | - | - | - | - |
| 604,689 | 300,000 | 210,000 | 125,000 | 40,000 | 5,000 | 3,000 | 3,000 | 3,000 |
| | 114,625 | 45,100 | 30,525 | 43,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| \$ 5,251,958 | \$ 33,775,176 | \$ 10,131,681 | \$ 7,260,525 | \$ 8,683,000 | \$ 1,010,000 | \$ 1,008,000 | \$ 1,008,000 | \$ 1,008,000 |
| \$ 44,914,619 | \$ 74,011,595 | \$ 56,372,187 | \$ 24,844,588 | \$ 11,289,485 | \$ 2,730,343 | \$ 2,039,072 | \$ 1,841,972 | |
| 736,195 | 1,324,981 | 6,323,823 | - | - | - | - | - | - |
| 309 | 6,972 | 17,300 | 112,121 | 150,000 | - | - | - | - |
| 22,341 | 308,663 | 253,584 | - | - | - | - | - | - |
| 94 | 21,260 | 163,132 | - | - | - | - | - | - |
| - | - | 17,000 | 111,000 | 47,000 | - | - | - | - |
| - | - | - | - | 17,000 | 158,000 | - | - | - |
| 300,150 | 612,446 | 17,268,588 | 11,318,815 | - | - | - | - | - |
| - | 631,176 | - | - | 451,296 | 6,017,528 | - | - | - |
| 66,928 | 55,397 | 850,865 | - | - | - | - | - | - |
| - | 47,267 | 1,812,969 | 22,093,040 | 15,339,688 | - | - | - | - |
| - | 288 | - | 250,000 | 750,000 | - | - | - | - |
| - | - | 19,000 | 146,000 | - | - | - | - | - |
| - | - | 95,000 | 595,000 | 910,000 | - | - | - | - |
| - | - | - | 115,000 | 1,147,000 | 912,000 | - | - | - |
| \$ 1,126,017 | \$ 3,008,449 | \$ 26,821,262 | \$ 34,740,976 | \$ 18,811,984 | \$ 7,087,528 | \$ - | \$ - | \$ - |
| 4,190,336 | 603,015 | 188,044 | 344,912 | - | - | - | - | - |
| - | - | 139,400 | 10,600 | - | - | - | - | - |
| 9,013 | 64,411 | 144,000 | 218,000 | 212,475 | - | - | - | - |
| - | 352,996 | 206,250 | 230,750 | - | - | - | - | - |
| - | - | - | 810,000 | - | - | - | - | - |
| - | - | - | 420,000 | - | - | - | - | - |
| - | - | - | 760,000 | - | - | - | - | - |
| - | 196,189 | 17,735 | - | - | - | - | - | - |
| 2,209,272 | 331,480 | 21,000 | 30,000 | - | - | - | - | - |
| - | 25,560 | - | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| \$ 6,408,620 | \$ 1,573,651 | \$ 716,429 | \$ 3,824,262 | \$ 1,212,475 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| \$ 4,582,100 | \$ 27,537,691 | \$ 38,565,238 | \$ 20,024,459 | \$ 8,087,528 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| - | 114,625 | 45,100 | 30,525 | 43,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| - | - | - | 2,000,000 | 1,250,000 | 500,000 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 20,531 | - | - | - | - | - | - | - | - |
| 113,667 | 118,773 | 177,786 | 183,120 | 188,613 | 194,272 | 200,100 | 206,103 | |
| \$ 4,716,298 | \$ 27,771,089 | \$ 38,788,124 | \$ 22,238,104 | \$ 9,569,141 | \$ 1,699,272 | \$ 1,205,100 | \$ 1,211,103 | |
| 38,098 | (38,192) | | | | | | | |
| \$ 40,236,419 | \$ 46,240,506 | \$ 17,584,063 | \$ 2,606,485 | \$ 1,720,343 | \$ 1,031,072 | \$ 833,972 | \$ 630,869 | |

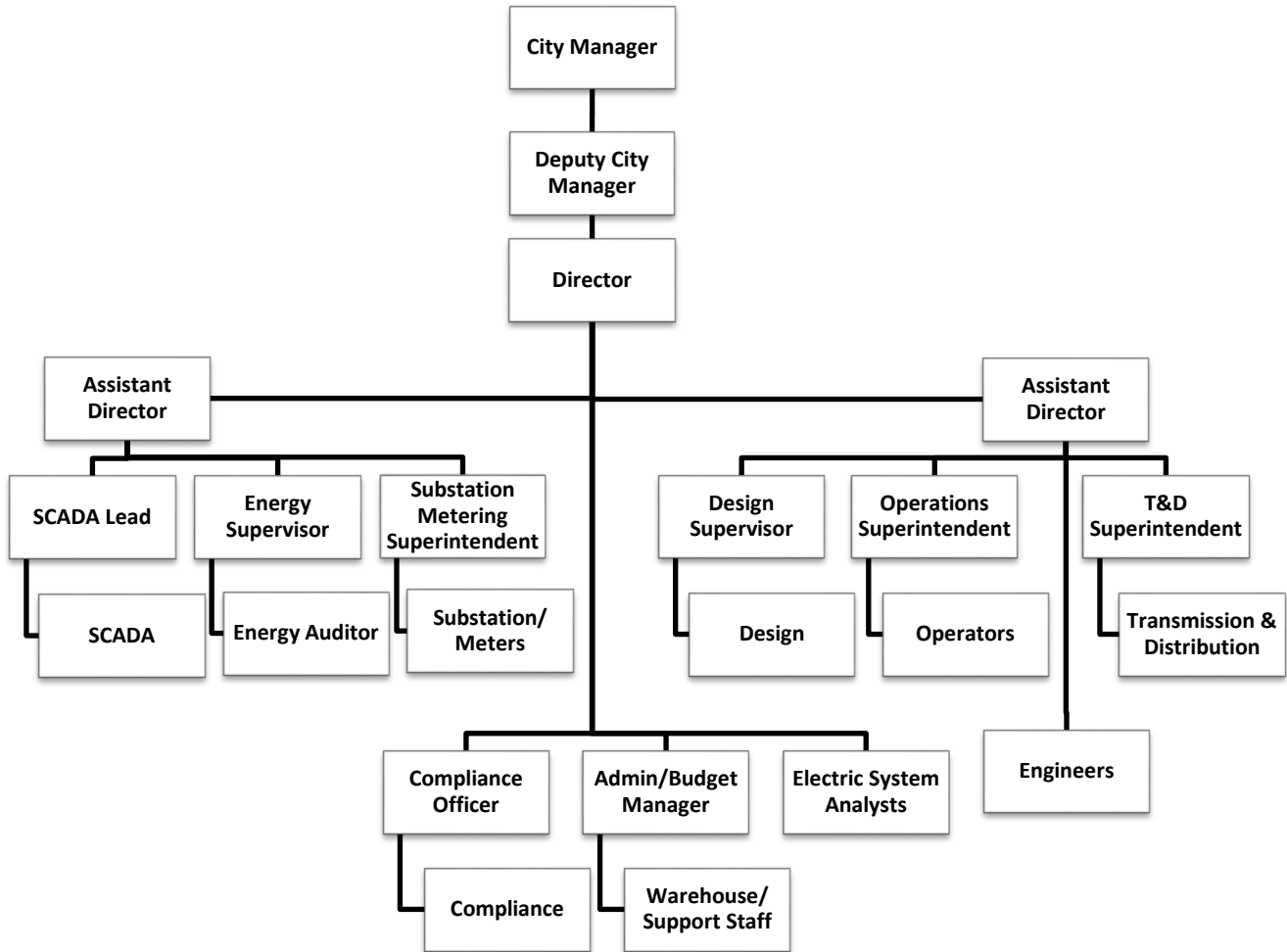
Governmental Funds Capital Improvement Projects Estimated Operations and Maintenance Costs*

| | Projected | | | | | Comments |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | FY21 | FY22 | FY23 | FY24 | FY25 | |
| Street/Traffic Projects | | | | | | |
| Dartmouth @ FM 2818 Signal | 4,090 | 4,213 | 4,339 | 4,469 | 4,603 | Signal maintenance & utility costs |
| Future Signal Projects | - | 8,180 | 16,605 | 17,104 | 17,617 | Signal maintenance & utility costs |
| Holleman & FM2154 Intersection Improvements | - | 5,759 | 5,932 | 6,110 | 6,293 | General street 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 | \$ 12,989 | \$ 27,318 | \$ 36,317 | \$ 37,407 | \$ 38,529 | |
| Parks Projects | | | | | | |
| Southeast Park | 160,000 | 164,800 | 169,744 | 174,836 | 180,081 | Personnel, equipment, supplies, utility costs and facilities |
| Thomas Park Rehab | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 | Utility costs and facilities |
| VPAC Amenities/American Pavilion | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 | Facilities maintenance |
| Parks Projects Subtotal | \$ 167,000 | \$ 172,010 | \$ 177,170 | \$ 182,485 | \$ 187,960 | |
| Facility and Technology Projects | | | | | | |
| New Police Station | 200,000 | 206,000 | 212,180 | 218,545 | 225,102 | Placeholder for utility costs, supplies, maintenance, etc |
| Fire Station #7 | - | TBD | TBD | TBD | TBD | Staffing, utility costs, supplies, maintenance, etc |
| New City Hall | - | 200,000 | 206,000 | 212,180 | 218,545 | Placeholder for utility costs, supplies, maintenance, etc |
| 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 |
| Facilities and Technology Projects Totals | \$ 200,500 | \$ 407,515 | \$ 419,740 | \$ 432,333 | \$ 445,303 | |
| Total Estimated O&M Costs | \$ 380,489 | \$ 606,843 | \$ 633,228 | \$ 652,225 | \$ 671,792 | |

*The Operations and Maintenance (O&M) estimates reflected above are anticipated project costs. In some situations, a project's O&M cost is minimal and can be absorbed by the City department that benefits the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses will be included in the base budget. By approving capital projects, the City inherently approves the related additional O&M costs needed to run and maintain the new infrastructure. As project costs become more defined, the O&M estimates may be revised.

ELECTRIC UTILITY

CITY OF COLLEGE STATION



Electric Fund

The Electric Fund is a City Enterprise Fund that accounts for electric utility revenue and operating expenses. The Electric Utility constructs new facilities to extend electric service to new consumers, maintains system infrastructure, and responds to emergency outages and storm incidents. The Electric Utility maintains high standards of reliability to meet citizens' electric consumption, while meeting or exceeding all applicable local, state, and federal standards. The Electric Utility also recovers the full cost of service by charging consumption on a per kWh basis.

The Electric Utility system includes:

- 90.50 employees serving 42,500 City meters and 6,000 street/rental lights
- Approximately 20 miles of transmission lines
- Approximately 506 miles of overhead and underground electric distribution lines
- Seven substations (with an additional substation expected by early FY20)
- Approximate annual energy sales of 867,000 MWh

Additionally, the Electric Utility is implementing the AMI project. The FY20 AMI budget totals \$9,500,000, with \$950,000 and \$8,550,000 for engineering and construction, respectively. In FY18, the City issued \$4,200,000 of CO debt for AMI and used available fund balance for the remaining project budget. The City is currently negotiating with AMI and meter data management vendors and expects to install AMI starting in FY20.

Electric's proposed FY20 Budget includes five SLAs:

- Relay Foreman and Vehicle: this SLA will fund an FTE who will coordinate critical functions associated with commissioning, maintaining, and testing substation automation and related protection systems. This position is critical as the City has added substations and must comply with North American Reliability Corporation (NERC) maintenance and testing standards.
- Electric Project Coordinator (Designer): this SLA will fund an FTE to assist with customer interface, design, material ordering, staking, management, and closing of various Electric projects. The Coordinator will assist with the increased workload caused by community development and technological changes (e.g., 5G wireless) and will provide for succession planning.
- AMI Metering O&M Budget: this SLA will fund supplies and training for Utility Customer Service (UCS) employees who started reporting to Electric in FY19. The Electric Fund will incur these employees' costs starting in FY20. This SLA covers various operational items to coincide with the safety requirements and training schedule of other Electric Utility divisions.
- Asset Management System: this SLA will fund a comprehensive and modern asset management system for Substation and Protection & Control devices. NERC audits transmission owners on Protection System Maintenance and Testing standards, which require certain activities or testing intervals. Due to the growing number of City substations and required component testing, the City needs this system to comply with NERC regulations and to improve asset tracking and data management.
- Comprehensive Transmission Cost of Service (TCOS) Study: this SLA will fund the City's first comprehensive TCOS filing since 1996. This filing will update the City's information, accounting for various transmission and distribution changes, to provide a more accurate Access Rate. This updated filing will replace all previously submitted interim filings based on the original 1996 parameters.

| SLAs | One-Time | Recurring | Total |
|---|------------------|------------------|------------------|
| Relay Foreman and Vehicle | \$47,595 | \$117,556 | \$165,151 |
| Electric Project Coordinator (Designer) | 9,200 | 82,747 | 91,947 |
| AMI Metering O&M Budget | 4,000 | 18,750 | 22,750 |
| Asset Management System | 100,000 | 10,000 | 110,000 |
| Comprehensive TCOS Study | 100,000 | - | 100,000 |
| Total | \$260,795 | \$229,053 | \$489,848 |

The City does not propose a FY20 Electric rate increase. FY20 budgeted revenue also includes a reduced Street Light transfer from the General Fund due to energy saving generated by LED bulbs.

The FY20 operating budget increased 4.07% from FY19 due to expected Purchased Power and Transmission costs, additional Direct Capital costs for vehicles, and because some UCS employees and budget transferred to Electric. This transfer from UCS will support the AMI project. The FY20 non-operating budget decreased -10.59% from FY19 due to reduced funds transferred for capital projects.

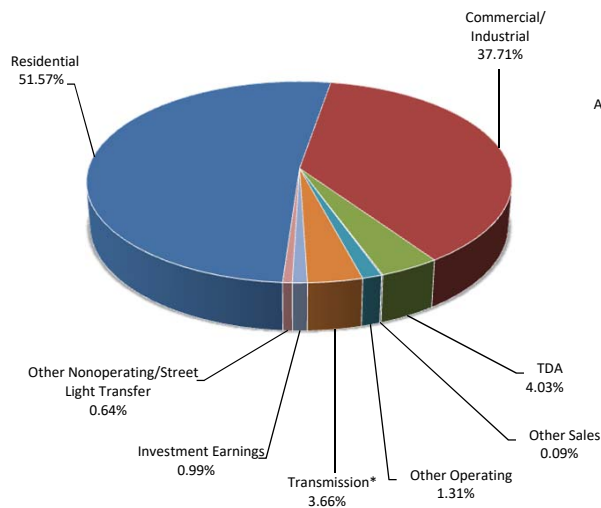
The City estimates that the projected FY20 ending working capital will decrease 1.43% due to the aforementioned operating costs and mild revenue growth. Every year the City considers transferring fund balance in lieu of issuing debt for capital projects. Given that the projected FY20 working capital meets the 18% requirement as outlined in the Fiscal and Budgetary Policy Statement, the City will continue to use available fund balance for the majority of Electric's capital projects.

Since FY08, the City has issued CO debt for utility capital projects. In FY20, the City estimates issuing \$2,560,000 of CO debt for Electric projects. The City will use this debt in conjunction with a fund balance transfer for various projects, including various feeder extensions, padmount transformer rehabilitations, new service build out, and the Utility Service Center rehabilitation.

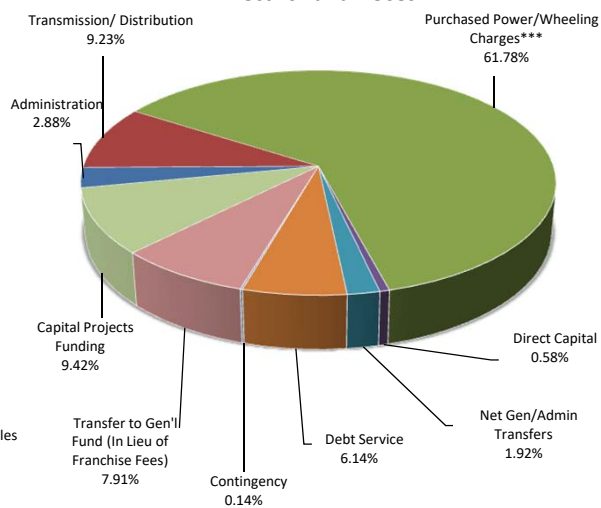
**City of College Station
Electric Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| REVENUES | | | | | | | |
| Residential | \$ 57,385,061 | \$ 56,298,604 | \$ 55,816,291 | \$ 56,374,450 | \$ - | \$ 56,374,450 | 0.13% |
| Commercial/ Industrial | 40,797,584 | 40,709,013 | 40,812,520 | 41,220,640 | - | 41,220,640 | 1.26% |
| TDA | 4,321,205 | 4,386,023 | 4,364,417 | 4,408,080 | - | 4,408,080 | 0.50% |
| Other Sales | 109,192 | 112,929 | 102,444 | 100,000 | - | 100,000 | -11.45% |
| Other Operating | 2,190,991 | 1,622,943 | 1,496,694 | 1,430,100 | - | 1,430,100 | -11.88% |
| Transmission* | - | 3,717,000 | 3,500,000 | 4,000,000 | - | 4,000,000 | 7.61% |
| Investment Earnings | 752,962 | 622,902 | 1,069,236 | 1,079,900 | - | 1,079,900 | 73.37% |
| Other Nonoperating/Street Light Transfer | 1,269,241 | 1,316,952 | 1,051,943 | 695,320 | - | 695,320 | -47.20% |
| Total Revenues | \$ 106,826,236 | \$ 108,786,366 | \$ 108,213,545 | \$ 109,308,490 | \$ - | \$ 109,308,490 | 0.48% |
| EXPENDITURES AND TRANSFERS** | | | | | | | |
| Administration | \$ 3,030,391 | \$ 3,318,465 | \$ 3,255,533 | \$ 3,082,454 | \$ 48,500 | \$ 3,130,954 | -5.65% |
| Transmission/ Distribution | 7,499,756 | 9,109,091 | 8,234,732 | 9,712,309 | 328,173 | 10,040,482 | 10.22% |
| Purchased Power/Wheeling Charges*** | 57,507,848 | 64,739,000 | 64,623,357 | 67,200,000 | - | 67,200,000 | 3.80% |
| Direct Capital | 191,585 | 436,590 | 232,297 | 518,500 | 113,175 | 631,675 | 44.68% |
| Net Gen/Admin Transfers | 2,237,017 | 2,243,219 | 2,243,219 | 2,092,387 | - | 2,092,387 | -6.72% |
| Total Operating, Expenditures and Transfers | \$ 70,466,597 | \$ 79,846,365 | \$ 78,589,138 | \$ 82,605,650 | \$ 489,848 | \$ 83,095,498 | 4.07% |
| NONOPERATING EXPENDITURES | | | | | | | |
| Debt Service | \$ 5,780,408 | \$ 6,008,005 | \$ 6,008,005 | \$ 6,676,974 | \$ - | \$ 6,676,974 | 11.13% |
| Contingency | - | 150,000 | - | 150,000 | - | 150,000 | 0.00% |
| Transfer to Gen'l Fund (In Lieu of Franchise Fees) | 8,128,956 | 8,181,018 | 8,181,018 | 8,603,000 | - | 8,603,000 | 5.16% |
| Capital Projects Funding | 12,850,000 | 15,745,817 | 15,745,817 | 10,250,000 | - | 10,250,000 | -34.90% |
| Transfer to Fleet Replacement Fund | - | - | - | 1,219,363 | - | 1,219,363 | N/A |
| Total Non Operating Expenditures | \$ 26,759,364 | \$ 30,084,840 | \$ 29,934,840 | \$ 26,899,337 | \$ - | \$ 26,899,337 | -10.59% |
| Total Expenditures and Transfers | \$ 97,225,961 | \$ 109,931,205 | \$ 108,523,978 | \$ 109,504,987 | \$ 489,848 | \$ 109,994,835 | 0.06% |
| Increase/Decrease in Working Capital, modified | \$ 9,600,275 | \$ (1,144,839) | \$ (310,433) | \$ (196,497) | \$ (489,848) | \$ (686,345) | |
| Measurement Focus Increase (Decrease) | \$ 612,394 | | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 37,954,026 | \$ 48,166,696 | \$ 48,166,696 | \$ 47,856,263 | \$ - | \$ 47,856,263 | |
| Ending Working Capital, accrual basis of accounting | \$ 48,166,696 | \$ 47,021,857 | \$ 47,856,263 | \$ 47,659,766 | \$ - | \$ 47,169,918 | |

Electric Fund - Sources



Electric Fund - Uses



* Starting in FY19, gross Transmission revenue is being reported. Prior year budgets and actuals presented only the net Transmission expense.

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

*** FY18 reflects the net Transmission expense. Starting in FY19, the City budgeted for and reported gross Transmission revenues and expenses.

City of College Station
Electric Fund
Operations & Maintenance Summary

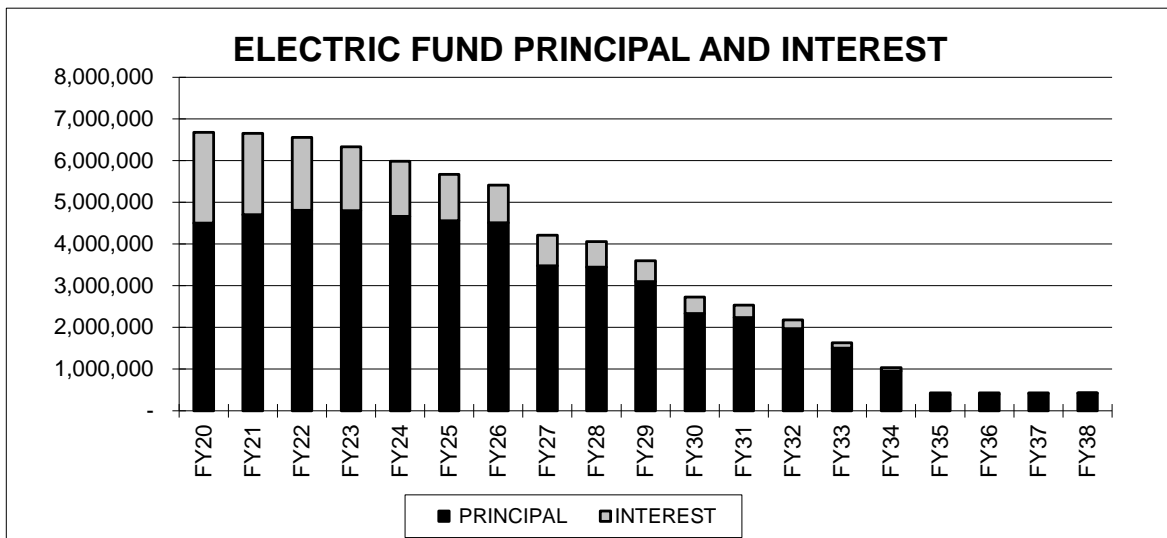
| EXPENDITURE BY DIVISION | | | | | | | |
|-----------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Warehouse | \$ 431,010 | \$ 358,585 | \$ 452,467 | \$ 342,980 | \$ - | \$ 342,980 | -4.35% |
| Operations Administration | 2,599,382 | 2,959,880 | 2,999,892 | 2,739,474 | 48,500 | 2,787,974 | -5.81% |
| Substations | 1,460,849 | 1,615,673 | 1,474,189 | 1,780,226 | 121,106 | 1,901,332 | 17.68% |
| Utility Dispatch | 1,476,212 | 1,484,258 | 1,495,021 | 1,356,850 | - | 1,356,850 | -8.58% |
| Electric Compliance | 300,749 | 339,711 | 326,608 | 347,023 | - | 347,023 | 2.15% |
| Engineering & Design (E&D) | 736,564 | 992,080 | 768,710 | 938,544 | 184,317 | 1,122,861 | 13.18% |
| Energy Conservation | 553,628 | 583,373 | 562,591 | 588,926 | - | 588,926 | 0.95% |
| Transmission / Distribution (T&D) | 2,639,568 | 3,306,187 | 3,112,449 | 3,479,470 | - | 3,479,470 | 5.24% |
| SCADA | 332,186 | 510,653 | 418,928 | 521,293 | - | 521,293 | 2.08% |
| AMI | - | 277,156 | 2,283 | 699,977 | 22,750 | 722,727 | 160.77% |
| Purchased Power/Wheeling Charges | 57,507,848 | 64,739,000 | 64,400,000 | 67,200,000 | - | 67,200,000 | 3.80% |
| Direct Capital | 191,585 | 436,590 | 280,193 | 390,000 | 113,175 | 503,175 | 15.25% |
| TOTAL | \$ 68,229,581 | \$ 77,603,146 | \$ 76,293,331 | \$ 80,384,763 | \$ 489,848 | \$ 80,874,611 | 4.22% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|----------------------------------|----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 7,801,294 | \$ 8,587,849 | \$ 8,176,714 | \$ 9,011,533 | \$ 187,263 | \$ 9,198,796 | 7.11% |
| Supplies | 510,659 | 730,176 | 614,292 | 739,262 | 20,910 | 760,172 | 4.11% |
| Maintenance | 249,976 | 306,279 | 263,206 | 496,413 | 10,000 | 506,413 | 65.34% |
| Purchased Services | 1,968,219 | 2,803,252 | 2,357,815 | 2,547,555 | 120,000 | 2,667,555 | -4.84% |
| Purchased Power/Wheeling Charges | 57,507,848 | 64,739,000 | 64,601,111 | 67,200,000 | - | 67,200,000 | 3.80% |
| Direct Capital | 191,585 | 436,590 | 280,193 | 390,000 | 151,675 | 541,675 | 24.07% |
| TOTAL | \$ 68,229,581 | \$ 77,603,146 | \$ 76,293,331 | \$ 80,384,763 | \$ 489,848 | \$ 80,874,611 | 4.22% |

| PERSONNEL | | | | | | | |
|-------------------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Warehouse / Operations Admin. | 14.50 | 14.50 | | 14.50 | 0.00 | 14.50 | 0.00% |
| E&D / T&D / SCADA / AMI | 66.00 | 74.00 | | 74.00 | 2.00 | 76.00 | 2.70% |
| TOTAL | 80.50 | 88.50 | | 88.50 | 2.00 | 90.50 | 2.26% |

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

| FISCAL YEAR | PRINCIPAL | INTEREST | FISCAL YEAR PAYMENT | PRINCIPAL OUTSTANDING OCT. 1 |
|----------------|-----------|-----------|------------------------|------------------------------------|
| FY20 | 4,505,000 | 2,171,974 | 6,676,974 | 53,180,000 |
| FY21 | 4,705,000 | 1,952,059 | 6,657,059 | 48,675,000 |
| FY22 | 4,810,000 | 1,751,776 | 6,561,776 | 43,970,000 |
| FY23 | 4,800,000 | 1,535,371 | 6,335,371 | 39,160,000 |
| FY24 | 4,665,000 | 1,319,209 | 5,984,209 | 34,360,000 |
| FY25 | 4,560,000 | 1,112,188 | 5,672,188 | 29,695,000 |
| FY26 | 4,510,000 | 907,585 | 5,417,585 | 25,135,000 |
| FY27 | 3,475,000 | 738,547 | 4,213,547 | 20,625,000 |
| FY28 | 3,445,000 | 611,149 | 4,056,149 | 17,150,000 |
| FY29 | 3,100,000 | 495,288 | 3,595,288 | 13,705,000 |
| 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 | 50,653 | 430,653 | 1,610,000 |
| FY36 | 395,000 | 37,185 | 432,185 | 1,230,000 |
| FY37 | 410,000 | 22,893 | 432,893 | 835,000 |
| FY38 | 425,000 | 7,756 | 432,756 | 425,000 |



ELECTRIC DEPARTMENT FY20 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 FY20

1. *Goal:* Implement an Advanced Metering Infrastructure (AMI) and a Meter Data Management System (MDM). Work with other City departments to select a new Utility Billing (UB) system and integrate it with AMI.
 - a. *Issue:* Implement Electric AMI
 - b. *Plan of Action:*
 - i. Install and test communication system, MDM system, and system interfaces.
 - ii. Begin implementation and transition to AMI meters.
 - iii. Work with the City to investigate a new UB system.
 - c. *Strategic Initiative(s):* Core Services and Infrastructure, Financially Sustainable City
2. *Goal:* Compliance with state and federal regulatory authorities.
 - a. *Issue 1:* Unfunded Mandates from Regulatory Agencies
 - b. *Plan of Action:*
 - i. Stay abreast of changing regulatory requirements as best possible to minimize current budget impacts and to provide for future funding in order to meet evolving compliance standards.
 - ii. Maintain and develop subject matter experts (SMEs) for auditable occurrences.
 - iii. Create a new Substation Relay Foreman position.
 - iv. Create an asset tracking system for compliance related equipment.
 - c. *Strategic Initiative(s):* Financially Sustainable City
 - a. *Issue 2:* Compliance audit in 2020
 - b. *Plan of Action:*
 - i. Prepare for 2020 Texas RE audit.
 - c. *Strategic Initiative(s):* Financially Sustainable City
3. *Goal:* Plan and Prepare for future costs and revenues
 - a. *Issue 1:* Manage Power Supply Costs and Electric Rates
 - b. *Plan of Action:*
 - i. Manage Congestion Revenue Rights (CRR) costs.

ELECTRIC DEPARTMENT FY20 STRATEGIC PLAN

- ii. Monitor the gas market for future gas hedges.
 - iii. Evaluate the Cost of Service Study for adjustment or changes to rate structure.
 - c. *Strategic Initiative(s):* Core Services and Infrastructure, Diverse Growing Economy
 - a. *Issue 2:* Provide service to extensive new development growth in the service territory and the redevelopment of the Northgate area. Address growing requirements to serve 5G communications.
 - b. *Plan of Action:*
 - i. Maintain accurate data to track growth and identify facility loading concerns.
 - ii. Work with Legal to address pole attachment issues.
 - iii. Hire an additional Project Coordinator.
 - c. *Strategic Initiative(s):* Core Services and Infrastructure, Diverse Growing Economy
- a. *Issue 3:* Transmission Cost of Service
- b. *Plan of Action:*
- i. Hire consultant to perform TCOS Study.
 - ii. Prepare for full filing to the PUCT.
- c. *Strategic Initiative(s):* Core Services and Infrastructure, Diverse Growing Economy
4. *Goal:* Develop and maintain a trained and knowledgeable electric utility workforce.
- a. *Issue 1:* Employee Retention and Succession Planning.
- b. *Plan of Action:*
- i. Emphasize “hiring for attitude” in the recruitment process.
 - ii. Create a culture of accountability and pride in work.
 - iii. Create an environment of healthy work behaviors that reward exceptional performance and encourage learning.
 - iv. Focus on recruiting, developing, and retaining a quality work force.
 - v. 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. Stay current with industry best practices by offering a variety of training opportunities.
 - vii. Fund training and safety supplies for the AMI Technicians brought over from Utility Billing.
- c. *Strategic Initiative(s):* Core Services and Infrastructure
- a. *Issue 2:* Competitive Compensation
- b. *Plan of Action:*
- i. Continue to address areas of concern for competitive salaries.

ELECTRIC DEPARTMENT FY20 STRATEGIC PLAN

- ii. Benchmark labor markets that have recruited CSU personnel.
 - iii. Update compensation survey on a periodic basis to maintain competitiveness.
 - c. *Strategic Initiative(s):* Core Services and Infrastructure

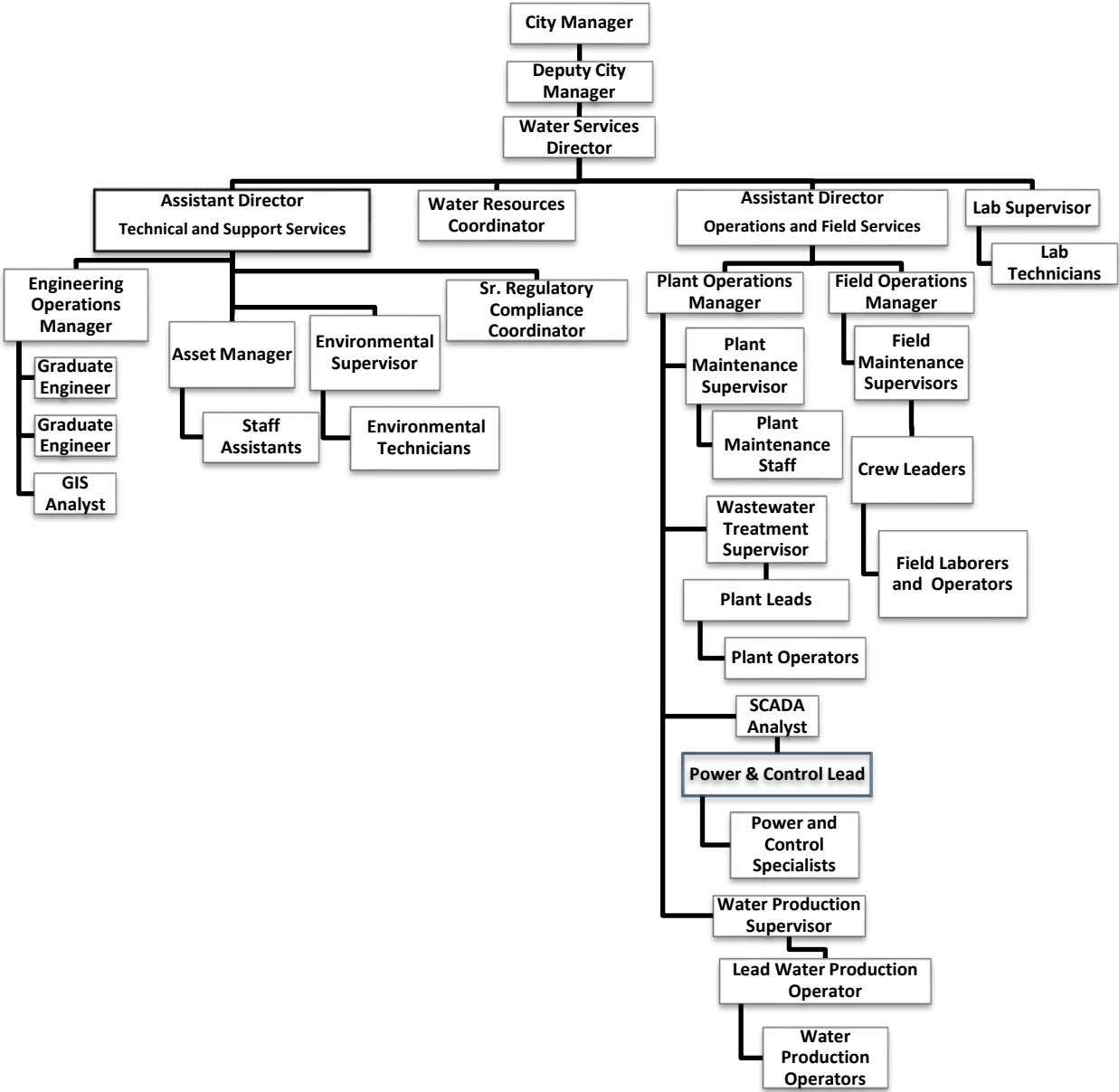
- 5. *Goal:* Culture of Safety: Plan, design, construct, and maintain the electric system to ensure employee and public safety.
 - a. *Issue:* Safety of Personnel / Safe Work Practices
 - b. *Plan of Action:*
 - i. Utilize, train, and enforce the safety standards in the CSU- adopted APPA Safety Manual.
 - ii. Involve employees in presenting training on the APPA Safety Manual.
 - iii. Continue to evolve the “Safety Stand-Down Day” to involve more employee participation and ownership.
 - c. *Strategic Initiative(s):* Core Services and Infrastructure

III. Key Performance Indicators (KPIs)

| City Council Goal | Measure | 2018 | 2019 Est. | 2020 Goal |
|--------------------------------------|--|------|-----------|-----------|
| II-Financial Sustainability | Meet budget requirements and provide projections | MEET | MEET | MEET |
| III-Core Services and Infrastructure | Meet Compliance goals and requirements | MEET | MEET | MEET |
| III-Core Services and Infrastructure | Meet reliability indices | MEET | MEET | MEET |
| III-Core Services and Infrastructure | Meet energy efficiency goals | MEET | MEET | MEET |
| III-Core Services and Infrastructure | Provide effective safety programs and maintain safe facilities | MEET | MEET | MEET |

WATER SERVICES

CITY OF COLLEGE STATION



Water Fund

The Water Fund is a City Enterprise Fund that accounts for water utility revenue and operating expenses. The City can produce approximately 29 million gallons of potable water per day, with an anticipated increase to 34 million gallons once Well #9 and related infrastructure are complete. Expected completion for Well #9 is late FY19.

The Water Department also maintains high standards of reliability to meet citizens' water supply needs, while meeting or exceeding all applicable local, state, and federal standards. The Water Department recovers the full cost of production, transmission, and distribution by charging citizen consumption on a per unit basis.

The City's Water system includes:

- 9 wells and 42 employees serving approximately 37,000 connections
- 2 ground and 2 elevated storage tanks with a total capacity of 13 million gallons
- 461 miles of water line
- Average consumption of 12 million gallons per day (MGD)
- Approximate daily consumption of 135 gallons per capita

Water's proposed FY20 Budget includes one SLA:

- **Water Rate Restructuring Review:** this SLA will fund a study to update water rates and consumer classes. The study will also consider development, conservation, citizen impact, debt obligations, masterplan recommendations, and regulatory requirements. The City expects the study to provide a rate schedule valid for at least five years and a scalable rate model to project future scenarios.

| SLAs | One-Time | Recurring | Total |
|---------------------------|-----------------|-----------|-----------------|
| Rate Restructuring Review | \$75,000 | - | \$75,000 |
| Total | \$75,000 | - | \$75,000 |

The City proposes a 15% Water rate increase for all consumer classes in FY20. This rate increase will fund O&M expenses, significant capital expenditures (including the planned 3 million gallon Elevated Storage Tank near Rock Prairie Road), and replenish existing fund balance to meet various reserve requirements. Due to the proposed rate change, FY20 budgeted revenue totals \$18,533,200, a 9.25% increase from FY19. FY20 budgeted revenue also includes a \$290,000 transfer from the System-Wide Water Impact Fee Fund (to offset Well #9 and Well #9 Collection Line debt service payments) and a \$170,000 transfer from the Fleet Replacement Fund (for new vehicle purchases, included in Other Non-Operating Revenue).

The FY20 operating budget decreased 1.02% from FY19 due to various cost saving measures. Direct Capital expenses increased in FY20 due to planned vehicle purchases. The FY20 non-operating budget increased 8.69% from FY19 due to increases in debt service and return on revenue transfer to the General Fund.

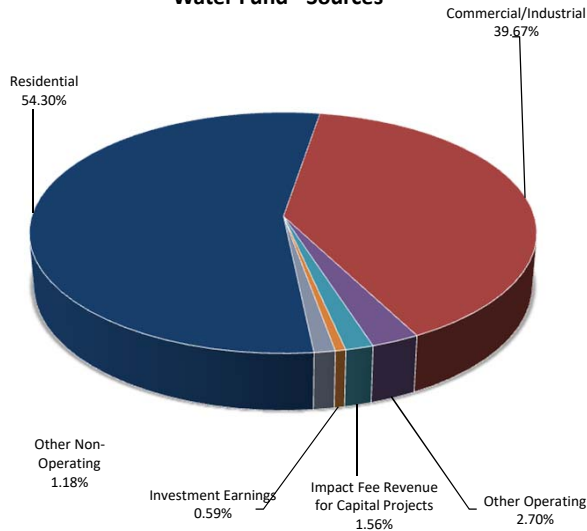
With the proposed 15% rate increase, the City estimates that the FY20 ending working capital will increase 24.21%. Every year the City considers transferring fund balance in lieu of issuing debt for capital projects. Given that the projected FY20 working capital meets the 18% requirement as outlined in the Fiscal and Budgetary Policy Statement, the City anticipates using available fund balance for future capital transfers.

Since FY08, the City has issued CO debt for utility capital projects. In FY20, the City estimates issuing \$9,000,000 of CO debt for Water projects. The City will use this debt in conjunction with a fund balance transfer for various projects, including the Elevated Storage Tank and various waterline rehabilitations.

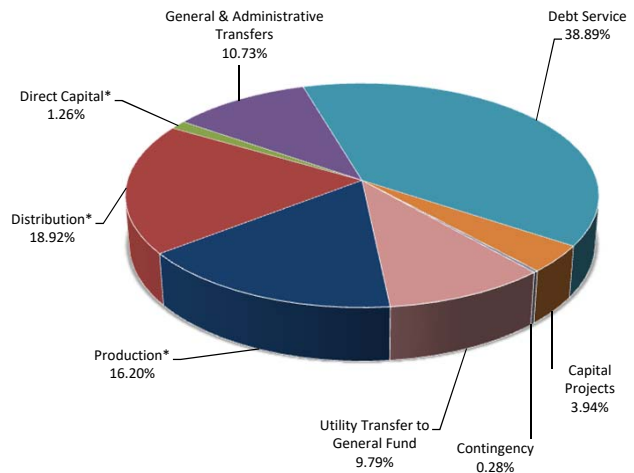
**City of College Station
Water Fund
Fund Summary**

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY19 to FY20</u> |
|---|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| REVENUES | | | | | | | |
| Residential | \$ 8,840,870 | \$ 9,266,685 | \$ 8,361,890 | \$ 8,989,800 | \$ 1,073,400 | \$ 10,063,200 | 8.60% |
| Commercial/Industrial | 6,383,280 | 6,605,647 | 6,231,308 | 6,567,800 | 784,200 | 7,352,000 | 11.30% |
| Commercial/Sale of Effluent | 484,325 | - | - | - | - | - | N/A |
| Other Operating | 578,056 | 664,733 | 490,730 | 500,500 | - | 500,500 | -24.71% |
| Impact Fee Revenue for Capital Projects | 359,152 | 301,933 | 350,000 | 290,000 | - | 290,000 | -3.95% |
| Investment Earnings | 93,512 | 60,000 | 136,210 | 109,000 | - | 109,000 | 81.67% |
| Other Non-Operating | 60,214 | 64,706 | 64,706 | 218,500 | - | 218,500 | 237.68% |
| Total Revenues | <u>\$ 16,799,407</u> | <u>\$ 16,963,704</u> | <u>\$ 15,634,844</u> | <u>\$ 16,675,600</u> | <u>\$ 1,857,600</u> | <u>\$ 18,533,200</u> | 9.25% |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Production* | \$ 2,710,577 | \$ 2,679,284 | \$ 2,675,561 | \$ 2,800,760 | \$ 75,000 | \$ 2,875,760 | 7.33% |
| Distribution* | 3,444,714 | 3,513,876 | 3,537,435 | 3,358,521 | - | 3,358,521 | -4.42% |
| Direct Capital* | 57,695 | 56,030 | 34,860 | 223,000 | - | 223,000 | 298.00% |
| General & Administrative Transfers | 2,230,918 | 2,198,705 | 2,198,705 | 1,904,507 | - | 1,904,507 | -13.38% |
| Total Operating Expenditures & Transfers | <u>\$ 8,443,904</u> | <u>\$ 8,447,895</u> | <u>\$ 8,446,561</u> | <u>\$ 8,286,788</u> | <u>\$ 75,000</u> | <u>\$ 8,361,788</u> | -1.02% |
| NONOPERATING EXPENDITURES | | | | | | | |
| Debt Service | \$ 6,020,993 | \$ 6,024,913 | \$ 6,024,913 | \$ 6,903,809 | \$ - | \$ 6,903,809 | 14.59% |
| Capital Projects | 500,000 | 965,000 | - | 700,000 | - | 700,000 | -27.46% |
| Contingency | - | 50,000 | - | 50,000 | - | 50,000 | 0.00% |
| ERP System Replacement | 105,000 | - | - | - | - | - | N/A |
| Utility Transfer to General Fund | 1,561,912 | 1,600,935 | 1,600,935 | 1,738,000 | - | 1,738,000 | 8.56% |
| Other | - | - | - | - | - | - | N/A |
| Total Nonoperating Expenditures | <u>\$ 8,187,905</u> | <u>\$ 8,640,848</u> | <u>\$ 7,625,848</u> | <u>\$ 9,391,809</u> | <u>\$ -</u> | <u>\$ 9,391,809</u> | 8.69% |
| Total Expenditures & Transfers | <u>\$ 16,631,809</u> | <u>\$ 17,088,743</u> | <u>\$ 16,072,409</u> | <u>\$ 17,678,597</u> | <u>\$ 75,000</u> | <u>\$ 17,753,597</u> | 3.89% |
| Increase/Decrease in Working Capital, modified | <u>\$ 167,598</u> | <u>\$ (125,039)</u> | <u>\$ (437,565)</u> | <u>\$ (1,002,997)</u> | <u>\$ 1,782,600</u> | <u>\$ 779,603</u> | |
| Measurement Focus Increase (Decrease) | \$ 304,761 | | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 3,185,123 | \$ 3,657,482 | \$ 3,657,482 | \$ 3,219,917 | \$ - | \$ 3,219,917 | |
| Ending Working Capital, accrual basis of accounting | <u>\$ 3,657,482</u> | <u>\$ 3,532,443</u> | <u>\$ 3,219,917</u> | <u>\$ 2,216,920</u> | <u>\$ -</u> | <u>\$ 3,999,520</u> | |

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

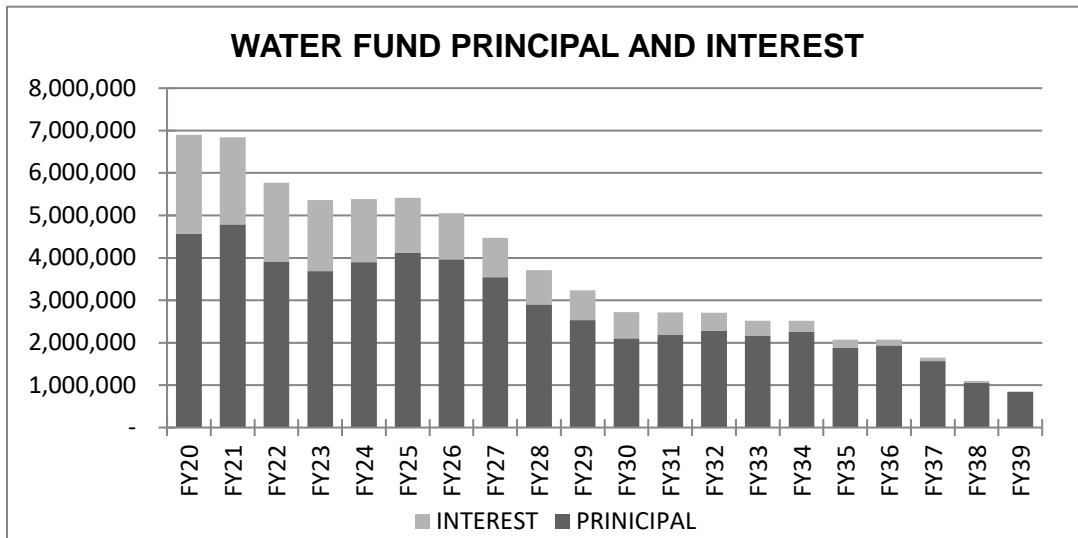
| EXPENDITURE BY DIVISION | | | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Production | \$ 2,710,577 | \$ 2,679,284 | \$ 2,675,561 | \$ 2,800,760 | \$ 75,000 | \$ 2,875,760 | 7.33% | |
| Distribution | 3,444,714 | 3,513,876 | 3,537,435 | 3,358,521 | - | 3,358,521 | -4.42% | |
| Direct Capital | 57,695 | 56,030 | 34,860 | 53,000 | - | 53,000 | -5.41% | |
| TOTAL | \$ 6,212,986 | \$ 6,249,190 | \$ 6,247,856 | \$ 6,212,281 | \$ 75,000 | \$ 6,287,281 | 0.61% | |

| EXPENDITURE BY CLASSIFICATION | | | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Salaries & Benefits | \$ 2,999,369 | \$ 3,236,413 | \$ 3,194,464 | \$ 3,163,317 | \$ - | \$ 3,163,317 | -2.26% | |
| Supplies | 698,391 | 567,545 | 598,995 | 570,706 | - | 570,706 | 0.56% | |
| Maintenance | 133,656 | 122,198 | 130,066 | 134,931 | - | 134,931 | 10.42% | |
| Purchased Services | 2,143,701 | 2,066,504 | 2,097,177 | 2,090,077 | 75,000 | 2,165,077 | 4.77% | |
| Assessments/Fees | 180,174 | 200,500 | 192,294 | 200,250 | - | 200,250 | -0.12% | |
| Direct Capital | 57,695 | 56,030 | 34,860 | 53,000 | - | 53,000 | -5.41% | |
| TOTAL | \$ 6,212,986 | \$ 6,249,190 | \$ 6,247,856 | \$ 6,212,281 | \$ 75,000 | \$ 6,287,281 | 0.61% | |

| PERSONNEL | | | | | | | |
|--------------|----------------|---------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Production | 5.00 | 5.00 | 5.00 | - | 5.00 | 0.00% | |
| Distribution | 36.00 | 37.00 | 37.00 | - | 37.00 | 0.00% | |
| TOTAL | 41.00 | 42.00 | 42.00 | - | 42.00 | 0.00% | |

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

| FISCAL YEAR | PRINICIPAL | INTEREST | FISCAL YEAR PAYMENT | PRINCIPAL OUTSTANDING OCT. 1 |
|----------------|------------|-----------|------------------------|------------------------------------|
| FY20 | 4,570,000 | 2,333,809 | 6,903,809 | 56,180,000 |
| FY21 | 4,785,000 | 2,053,171 | 6,838,171 | 51,610,000 |
| FY22 | 3,910,000 | 1,857,921 | 5,767,921 | 46,825,000 |
| FY23 | 3,685,000 | 1,675,046 | 5,360,046 | 42,915,000 |
| FY24 | 3,900,000 | 1,487,646 | 5,387,646 | 39,230,000 |
| FY25 | 4,125,000 | 1,290,071 | 5,415,071 | 35,330,000 |
| FY26 | 3,965,000 | 1,090,971 | 5,055,971 | 31,205,000 |
| FY27 | 3,545,000 | 926,418 | 4,471,418 | 27,240,000 |
| FY28 | 2,905,000 | 805,109 | 3,710,109 | 23,695,000 |
| FY29 | 2,530,000 | 703,604 | 3,233,604 | 20,790,000 |
| FY30 | 2,105,000 | 614,756 | 2,719,756 | 18,260,000 |
| FY31 | 2,190,000 | 526,816 | 2,716,816 | 16,155,000 |
| FY32 | 2,275,000 | 434,608 | 2,709,608 | 13,965,000 |
| FY33 | 2,170,000 | 348,306 | 2,518,306 | 11,690,000 |
| FY34 | 2,250,000 | 265,856 | 2,515,856 | 9,520,000 |
| FY35 | 1,875,000 | 195,205 | 2,070,205 | 7,270,000 |
| FY36 | 1,935,000 | 137,009 | 2,072,009 | 5,395,000 |
| FY37 | 1,565,000 | 82,916 | 1,647,916 | 3,460,000 |
| FY38 | 1,055,000 | 41,805 | 1,096,805 | 1,895,000 |
| FY39 | 840,000 | 12,600 | 852,600 | 840,000 |





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

Wastewater Fund

The Wastewater Fund is a City Enterprise Fund that accounts for sanitary sewer utility revenue and operating expenses. Due to community growth, commercial development, and regulatory requirements, the City undertook several capital projects to increase and improve system capacity. These projects include centrifuge upgrades to CCWWTP, the significant LCWWTP capacity expansion, and various trunk line expansions.

The Wastewater Department meets or exceeds all applicable local, state, and federal standards while providing core infrastructure services to citizens. The Wastewater Department recovers the full cost of collection and treatment by charging service fees.

The City's Wastewater system includes:

- 48 employees serving approximately 42,000 connections and 374 linear miles of sanitary sewer
- 2 treatment plants with a total permitted capacity of 11.5 MGD and a projected capacity of 21.5 MGD

Wastewater's proposed FY20 Budget includes two SLAs:

- **Wastewater Rate Restructuring Review:** this SLA will fund a study to update wastewater rates and consumer classes. The study will also consider development, conservation, citizen impact, debt obligations, masterplan recommendations, and regulatory requirements. The City expects the study to provide a rate schedule valid for at least five years and a scalable rate model to project future scenarios.
- **Collection Flow Monitoring Equipment:** this SLA will fund equipment to monitor the City's sewer collection. The City can deploy these mobile flow monitors at various locations to collect relevant data. The data collected by the equipment will help determine whether the current collection system meets citizen demand or if the system requires additional expansion.

| SLAs | One-Time | Recurring | Total |
|--------------------------------------|------------------|--------------|------------------|
| Rate Restructuring Review | \$75,000 | - | \$75,000 |
| Collection Flow Monitoring Equipment | 40,000 | 2,000 | 42,000 |
| Total | \$115,000 | 2,000 | \$117,000 |

The City does not propose a FY20 Wastewater rate increase. FY20 budgeted revenue increased 4.90% primarily due to the \$1,176,000 Impact Fee transfer to offset LCWWTP capacity expansion debt service payments. FY20 budgeted revenue also includes a \$190,000 Fleet Replacement Fund transfer in Other Non-Operating Revenue.

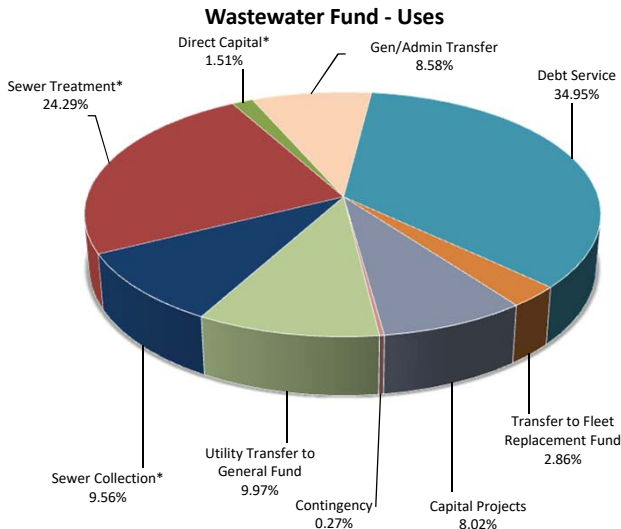
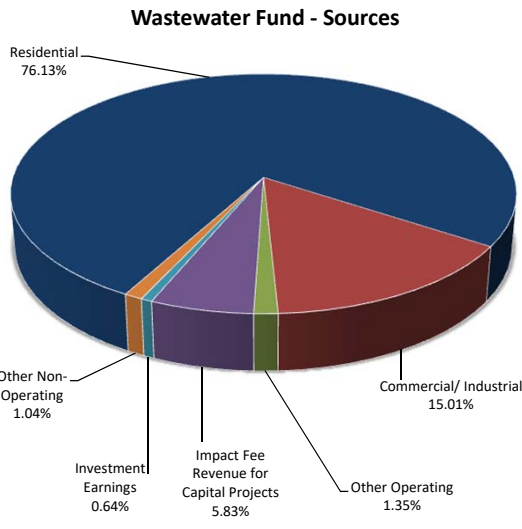
The FY20 operating budget increased 12.21% from FY19 primarily due to increased General Fund and UCS transfers and \$190,000 for vehicle replacement (included in Direct Capital). The overall FY20 non-operating budget decreased 36.79% from FY19 due to a reduction in funds transferred for capital projects. However, individual FY20 non-operating costs, such as debt service and the Utility Transfer to the General Fund, increased 33.66% and 14.74%, respectively.

The City estimates that the FY20 ending working capital will increase 45.24% due to the Impact Fee transfer and reduced capital projects transfer (\$10,025,000 in FY19 versus \$1,500,000 in FY20). Every year the City considers transferring fund balance in lieu of issuing debt for capital projects. Given that the projected FY20 working capital meets the 18% requirement as outlined in the Fiscal and Budgetary Policy Statement, the City will continue to use available fund balance for capital transfers.

Since FY08, the City has issued CO debt for utility capital projects. In FY20, the City estimates issuing \$30,000,000 of CO debt for Wastewater projects. The City will use this debt in conjunction with a fund balance transfer for various projects, including the LCWWTP expansion and the Lick Creek and Northeast Sewer Trunk Line projects.

**City of College Station
Wastewater Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| REVENUES | | | | | | | |
| Residential | \$ 14,384,810 | \$ 15,263,099 | \$ 15,123,605 | \$ 15,350,500 | \$ - | \$ 15,350,500 | 0.57% |
| Commercial/ Industrial | 2,911,030 | 3,030,612 | 2,982,377 | 3,027,100 | - | 3,027,100 | -0.12% |
| Other Operating | 216,591 | 343,769 | 266,911 | 272,200 | - | 272,200 | -20.82% |
| Impact Fee Revenue for Capital Projects | 330,075 | 328,881 | 328,881 | 1,176,000 | - | 1,176,000 | 257.58% |
| Investment Earnings | 215,124 | 227,527 | 252,725 | 128,900 | - | 128,900 | -43.35% |
| Other Non-Operating | 38,515 | 28,531 | 29,417 | 210,000 | - | 210,000 | 636.04% |
| Total Revenues | \$ 18,096,145 | \$ 19,222,419 | \$ 18,983,916 | \$ 20,164,700 | \$ - | \$ 20,164,700 | 4.90% |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Sewer Collection* | \$ 1,496,037 | \$ 1,719,136 | \$ 1,653,723 | \$ 1,712,321 | \$ 77,000 | \$ 1,789,321 | 4.08% |
| Sewer Treatment* | 4,090,214 | 4,408,757 | 4,335,535 | 4,544,071 | - | 4,544,071 | 3.07% |
| Direct Capital* | 34,948 | 42,700 | 46,970 | 242,000 | 40,000 | 282,000 | 560.42% |
| Gen/Admin Transfer | 1,175,620 | 1,155,543 | 1,155,543 | 1,605,103 | - | 1,605,103 | 38.90% |
| Total Operating Expenditures and Transfers | \$ 6,796,819 | \$ 7,326,136 | \$ 7,191,771 | \$ 8,103,495 | \$ 117,000 | \$ 8,220,495 | 12.21% |
| NONOPERATING EXPENDITURES | | | | | | | |
| Debt Service | \$ 4,500,254 | \$ 4,891,554 | \$ 4,891,554 | \$ 6,537,818 | \$ - | \$ 6,537,818 | 33.66% |
| Transfer to Fleet Replacement Fund | - | - | - | 535,347 | - | 535,347 | N/A |
| Capital Projects | 7,125,000 | 10,025,000 | 10,025,000 | 1,500,000 | - | 1,500,000 | -85.04% |
| Contingency | - | 50,000 | - | 50,000 | - | 50,000 | 0.00% |
| Utility Transfer to General Fund | 1,510,930 | 1,625,386 | 1,625,386 | 1,865,000 | - | 1,865,000 | 14.74% |
| Total Nonoperating Expenditures | \$ 13,136,184 | \$ 16,591,940 | \$ 16,541,940 | \$ 10,488,165 | \$ - | \$ 10,488,165 | -36.79% |
| Total Expenditures and Transfers | \$ 19,933,003 | \$ 23,918,076 | \$ 23,733,711 | \$ 18,591,660 | \$ 117,000 | \$ 18,708,660 | -21.78% |
| Increase/Decrease in Working Capital, | \$ (1,836,858) | \$ (4,695,657) | \$ (4,749,795) | \$ 1,573,040 | \$ (117,000) | \$ 1,456,040 | |
| Measurement Focus Increase (Decrease) | \$ 2,445,497 | | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 7,618,110 | \$ 8,226,749 | \$ 8,226,749 | \$ 3,476,954 | \$ - | \$ 3,476,954 | |
| Ending Working Capital, accrual basis of accounting | \$ 8,226,749 | \$ 3,531,092 | \$ 3,476,954 | \$ 5,049,994 | \$ - | \$ 5,049,994 | |



* 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**

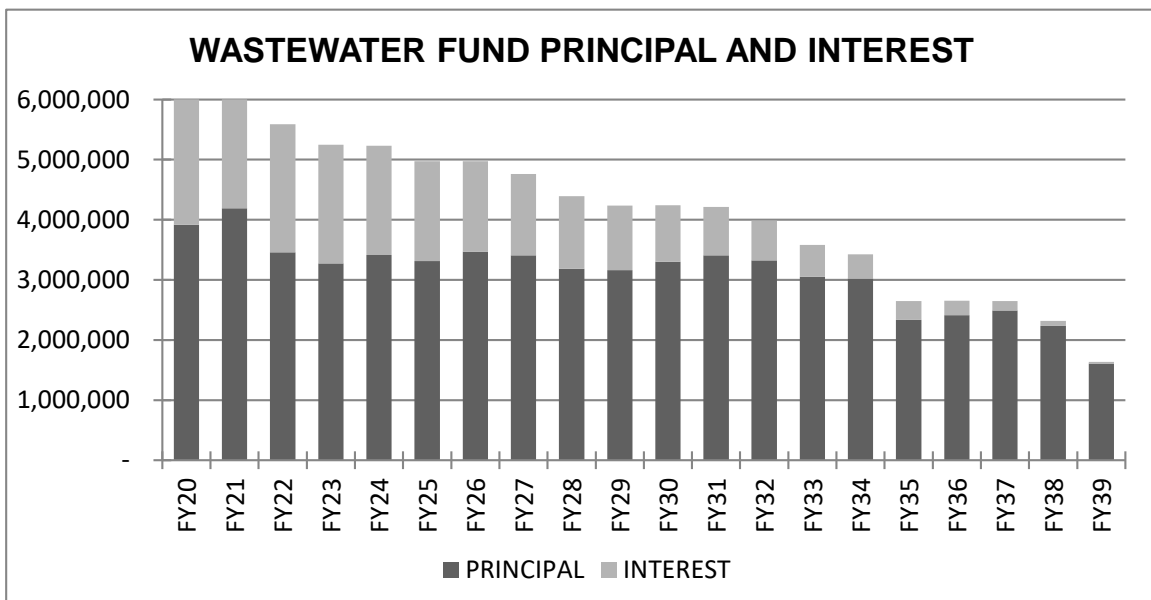
| EXPENDITURE BY DIVISION | | | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Collection | \$ 1,496,037 | \$ 1,719,136 | \$ 1,653,723 | \$ 1,712,321 | \$ 77,000 | \$ 1,789,321 | 4.08% | |
| Treatment | 4,090,214 | 4,408,757 | 4,335,535 | 4,544,071 | - | 4,544,071 | 3.07% | |
| Direct Capital | 34,948 | 42,700 | 46,970 | 52,000 | 40,000 | 92,000 | 115.46% | |
| TOTAL | \$ 5,621,199 | \$ 6,170,593 | \$ 6,036,228 | \$ 6,308,392 | \$ 117,000 | \$ 6,425,392 | 4.13% | |

| EXPENDITURE BY CLASSIFICATION | | | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY19 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Salaries & Benefits | \$ 2,982,715 | \$ 3,334,226 | \$ 3,099,470 | \$ 3,439,072 | \$ - | \$ 3,439,072 | 3.14% | |
| Supplies | 627,387 | 755,671 | 781,076 | 744,898 | 500 | 745,398 | -1.36% | |
| Maintenance | 211,296 | 218,533 | 219,742 | 228,819 | - | 228,819 | 4.71% | |
| Purchased Services | 1,764,853 | 1,819,463 | 1,888,970 | 1,843,603 | 76,500 | 1,920,103 | 5.53% | |
| Direct Capital | 34,948 | 42,700 | 46,970 | 52,000 | 40,000 | 92,000 | 115.46% | |
| TOTAL | \$ 5,621,199 | \$ 6,170,593 | \$ 6,036,228 | \$ 6,308,392 | \$ 117,000 | \$ 6,425,392 | 4.13% | |

| PERSONNEL | | | | | | | |
|--------------|----------------|---------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Collection | 17.00 | 17.00 | 17.00 | - | 17.00 | 0.00% | |
| Treatment | 29.00 | 31.00 | 31.00 | - | 31.00 | 0.00% | |
| TOTAL | 46.00 | 48.00 | 48.00 | - | 48.00 | 0.00% | |

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

| <u>FISCAL YEAR</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>FISCAL YEAR PAYMENT</u> | <u>PRINCIPAL OUTSTANDING OCT. 1</u> |
|--------------------|------------------|-----------------|----------------------------|-------------------------------------|
| FY20 | 3,920,000 | 2,617,818 | 6,537,818 | 61,995,000 |
| FY21 | 4,190,000 | 2,299,003 | 6,489,003 | 58,075,000 |
| FY22 | 3,460,000 | 2,131,048 | 5,591,048 | 53,885,000 |
| FY23 | 3,275,000 | 1,974,808 | 5,249,808 | 50,425,000 |
| FY24 | 3,415,000 | 1,817,523 | 5,232,523 | 47,150,000 |
| FY25 | 3,315,000 | 1,661,093 | 4,976,093 | 43,735,000 |
| FY26 | 3,470,000 | 1,503,000 | 4,973,000 | 40,420,000 |
| FY27 | 3,410,000 | 1,350,019 | 4,760,019 | 36,950,000 |
| FY28 | 3,185,000 | 1,206,346 | 4,391,346 | 33,540,000 |
| FY29 | 3,165,000 | 1,071,673 | 4,236,673 | 30,355,000 |
| FY30 | 3,300,000 | 942,643 | 4,242,643 | 27,190,000 |
| FY31 | 3,410,000 | 804,219 | 4,214,219 | 23,890,000 |
| FY32 | 3,325,000 | 661,880 | 3,986,880 | 20,480,000 |
| FY33 | 3,050,000 | 530,294 | 3,580,294 | 17,155,000 |
| FY34 | 3,020,000 | 407,940 | 3,427,940 | 14,105,000 |
| FY35 | 2,335,000 | 310,730 | 2,645,730 | 11,085,000 |
| FY36 | 2,415,000 | 236,544 | 2,651,544 | 8,750,000 |
| FY37 | 2,490,000 | 159,241 | 2,649,241 | 6,335,000 |
| FY38 | 2,235,000 | 84,019 | 2,319,019 | 3,845,000 |
| FY39 | 1,610,000 | 24,150 | 1,634,150 | 1,610,000 |



WATER SERVICES DEPARTMENT FY20 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. *Issue:* Water supply & infrastructure must meet current and future demands
- b. *Plan of Action:*
 - i. Meet or exceed all Regulatory permits, standards, and requirements
 - ii. Participate in the 2020 City Comprehensive Plan Update
 - iii. Complete full update of Wastewater CIP in 2020
 - iv. Update extended period simulation water system model as growth occurs
 - v. Develop Capital Improvement Plan to meet future needs
 - vi. Monitor BVGCD Rules to protect Historic Usage
 - vii. Purchase Water Rights for future wells
- c. *Strategic Initiative:* Core Services and Infrastructure

2. **Goal: Keep Wastewater collection and treatment capacities ahead of demand**

- a. *Issues:* Wastewater collection & treatment must meet current and future demands
- b. *Plan of Action:*
 - i. Meet or exceed all Regulatory permits, standards, and requirements
 - ii. Participate in the 2020 City Comprehensive Plan Update
 - iii. Complete full update of Wastewater CIP in 2021
 - iv. Reduce Inflow and Infiltration by implementing and increasing smoke testing and corrective rehabilitation and promoting private infrastructure rehabilitation during rehabilitation projects
 - v. Rehabilitate and increase capacity of the collection system to eliminate predictable Sanitary Sewer Overflows
 - vi. Execute capacity expansion of Lick Creek WWTP and CC Diversion Lift Station
- c. *Strategic Initiative:* Core Services and Infrastructure

3. **Goal: Attract and retain an engaged and highly professional staff**

- a. *Issues:* Provide workforce proper compensation and incentives
- b. *Plan of Action:*
 - i. Update compensation plan for identified positions, “worst first”
 - ii. Update position level progressions for identified positions
 - iii. Enhance Cross Training Certification Pay Plan
- c. *Strategic Initiative:* Core Services and Infrastructure

4. **Goal: Maintain efficient operations and excellent customer service**

- a. *Issues:* Satisfy both objectives of this goal though occasionally conflicting
- b. *Plan of Action:*
 - i. Successfully accomplish all Performance Indicators
 - ii. Evaluate the cost effectiveness of corrosion study / pipe condition assessment / pipe replacement.

WATER SERVICES DEPARTMENT FY20 STRATEGIC PLAN

- iii. Maintain APWA Accreditation standards
- iv. Execute two Rehabilitation projects every year
- v. Perform “cost of service” Rate studies for Water and Wastewater in 2020
- c. *Strategic Initiative: Core Services and Infrastructure*

5. Goal: Enhance effective water conservation strategies

- a. *Issues:* Extend water supply with Water Conservation and Re-Use
- b. *Plan of Action:*
 - i. Revise Water Conservation Rebates to get better results
 - ii. Revise Unified Development Ordinances to promote water conservation
 - iii. Update Reclaimed Water Capital Plan as part of Water Master Plan update in 2020
 - iv. Summarize water supply options and present to Council.
- c. *Strategic Initiative: Sustainable City*

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 | FY18 Actual | FY19 Est. | FY20 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 | n/a | n/a | 90% |
| 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 “non-revenue” water, to 10% or below of water produced | 10% | 9% | 8% |
| VII-Sustainable City | Water – continue reducing per capita daily use to 140 gallons by 2024. | 125 | 130 | 135 |
| III-Core Services & Infrastructure | Water – Adequate capacity; Peak day demand below 90% of max day capacity | 79% | 83% | 80% |
| III-Core Services & Infrastructure | Water – Adequate capacity; Annual demand below 22,626 af/yr maximum | 61% | 62% | 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 | 83/61% | 65/61% | 70/70% |
| VII-Sustainable City | Wastewater – Maximize re-use; million gallons reclaimed past 12 months | 27 | 25 | 30 |

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.

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.

- Commercial and residential rates were increased in FY19 and include annual CPI-U Index to keep pace with inflation. No base rate increase is planned for FY20.
- Operations and maintenance expenditure budget includes the following SLAs:

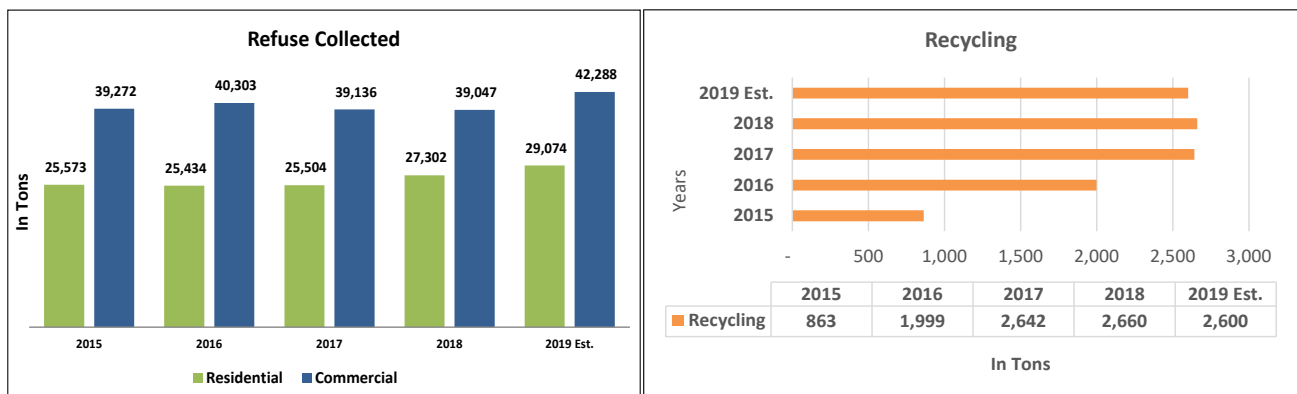
| Service Level Adjustments | One-Time | Recurring | Total |
|-----------------------------------|-------------------|-------------------|-------------------|
| Street Sweeper Vehicle & Operator | \$ 263,000 | \$ 74,473 | \$ 337,473 |
| Safe Driver Training | - | 25,000 | 25,000 |
| Recycling Contamination Campaign | - | 10,000 | 10,000 |
| Solid Waste SLA Totals | \$ 263,000 | \$ 109,473 | \$ 372,473 |

- The purchase of a street sweeper and the addition of an equipment operator FTE is proposed in order to provide more frequent street sweeping. Sweepers are also assigned to paving and repair projects and also to incident management scenes by Police and Fire departments.
 - Safe Driver and Safe Collection training will be developed in cooperation with industry and safety experts to promote best practices in safe driving and collections.
 - Recycling Contamination Campaign funds will focus public attention on reducing contamination, increasing recycling activity, and recycling items the correct manner.
- Fleet Replacements are scheduled as follows:

| Year | Description | |
|---------------------------------|-------------------|-------------------|
| 2009 | FORD ESCAPE SUV | \$ 30,000 |
| 2015 | AUTOCAR SIDELOAD | 380,000 |
| 2015 | AUTOCAR FRONTLOAD | 380,000 |
| Fleet Replacements- FY20 | | \$ 790,000 |

In prior years the replacements were purchased in the Equipment Replacement Fund, beginning FY20 transfers will be made to the fund that own the vehicles and purchases will be made in the Solid Waste Fund.

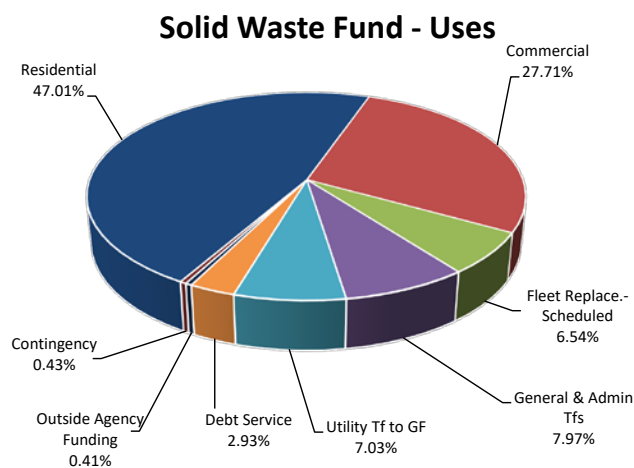
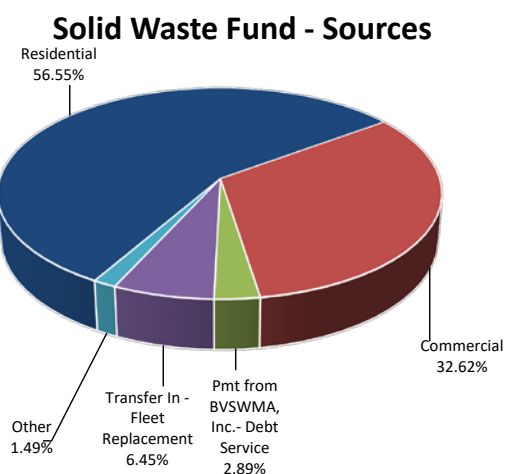
- The FY20 working capital is projected to meet the 18% working capital requirement as outlined in the Fiscal and Budgetary policy.



City of College Station Solid Waste Fund Fund Summary

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| REVENUES | | | | | | | |
| Residential | \$ 6,029,387 | \$ 6,697,244 | \$ 6,666,227 | \$ 6,930,000 | \$ - | \$ 6,930,000 | 3.48% |
| Commercial / Industrial | 3,509,904 | 3,651,349 | 3,791,023 | 3,996,700 | - | 3,996,700 | 9.46% |
| Other Operating | 71,031 | 143,535 | 144,156 | 145,500 | - | 145,500 | 1.37% |
| Investment Earnings | 19,818 | 17,105 | 36,586 | 37,000 | - | 37,000 | 116.31% |
| Payment from BVSWMMA, Inc. for Debt Service | 363,781 | 352,963 | 352,963 | 353,850 | - | 353,850 | 0.25% |
| Transfer In - Fleet Replacement | - | - | - | 790,000 | - | 790,000 | N/A |
| Other Non Operating | - | - | 1,436 | 1,000 | - | 1,000 | N/A |
| Total Revenues | \$ 9,993,921 | \$ 10,862,196 | \$ 10,992,391 | \$ 12,254,050 | \$ - | \$ 12,254,050 | 12.81% |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Residential* | \$ 4,597,834 | \$ 5,433,393 | \$ 5,292,289 | \$ 5,333,595 | \$ 347,473 | \$ 5,681,068 | 4.56% |
| Commercial* | 3,103,011 | 3,408,160 | 3,362,852 | 3,323,742 | 25,000 | 3,348,742 | -1.74% |
| Fleet Replacements - Scheduled | - | - | - | 790,000 | - | 790,000 | N/A |
| General & Admin Transfers | 862,670 | 877,193 | 877,193 | 963,516 | - | 963,516 | 9.84% |
| Outside Agency Funding | 48,150 | 49,190 | 49,190 | 49,190 | - | 49,190 | 0.00% |
| Total Operating Expenditures & Transfers | \$ 8,611,665 | \$ 9,767,936 | \$ 9,581,524 | \$ 10,460,043 | \$ 372,473 | \$ 10,832,516 | 10.90% |
| NONOPERATING EXPENDITURES/TRANSFERS | | | | | | | |
| Utility Transfer to General Fund | \$ 735,000 | \$ 785,000 | \$ 785,000 | \$ 850,000 | \$ - | \$ 850,000 | 8.28% |
| Debt Service | 363,781 | 352,963 | 352,963 | 353,850 | - | 353,850 | 0.25% |
| Other Non-Operating Expenses | (8,262) | - | - | - | - | - | N/A |
| Contingency | - | 50,000 | - | 50,000 | - | 50,000 | 0.00% |
| Total Non Operating Expenditures | \$ 1,090,519 | \$ 1,187,963 | \$ 1,137,963 | \$ 1,253,850 | \$ - | \$ 1,253,850 | 5.55% |
| Total Operating & Non Operating Expenditures | \$ 9,702,184 | \$ 10,955,899 | \$ 10,719,487 | \$ 11,713,893 | \$ 372,473 | \$ 12,086,366 | 10.32% |
| Increase/Decrease in Working Capital, modified accrual budgetary basis | \$ 291,737 | \$ (93,703) | \$ 272,904 | \$ 540,157 | \$ (372,473) | \$ 167,684 | |
| Measurement Focus Increase (Decrease) | \$ (54,328) | | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 1,544,637 | \$ 1,782,046 | \$ 1,782,046 | \$ 2,054,950 | \$ - | \$ 2,054,950 | |
| Ending Working Capital, accrual basis of accounting | \$ 1,782,046 | \$ 1,688,343 | \$ 2,054,950 | \$ 2,595,107 | \$ - | \$ 2,222,634 | |

*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 | | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Residential Collection | \$ 4,597,834 | \$ 5,433,393 | \$ 5,292,289 | \$ 5,333,595 | \$ 347,473 | \$ 5,681,068 | 4.56% |
| Commercial Collection | 3,103,011 | 3,408,160 | 3,362,852 | 3,323,742 | 25,000 | 3,348,742 | -1.74% |
| TOTAL | \$ 7,700,845 | \$ 8,841,553 | \$ 8,655,141 | \$ 8,657,337 | \$ 372,473 | \$ 9,029,810 | 2.13% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 2,462,459 | \$ 2,596,594 | \$ 2,588,392 | \$ 2,668,457 | \$ 57,723 | \$ 2,726,180 | 4.99% |
| Supplies | 435,136 | 586,245 | 491,006 | 500,988 | 10,750 | 511,738 | -12.71% |
| Maintenance | 690,732 | 718,542 | 718,542 | 758,973 | 9,000 | 767,973 | 6.88% |
| Purchased Services | 4,112,518 | 4,940,172 | 4,857,201 | 4,728,919 | 25,000 | 4,753,919 | -3.77% |
| Capital Outlay | - | - | - | - | 270,000 | 270,000 | N/A |
| TOTAL | \$ 7,700,845 | \$ 8,841,553 | \$ 8,655,141 | \$ 8,657,337 | \$ 372,473 | \$ 9,029,810 | 2.13% |

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|------------------------|----------------|---------------------------|---------------------------------|--------------------------|----------------------------|--|
| Residential Collection | 25.00 | 27.00 | 27.00 | 1.00 | 28.00 | 3.70% |
| Commercial Collection | 12.50 | 13.50 | 13.50 | - | 13.50 | 0.00% |
| TOTAL | 37.50 | 40.50 | 40.50 | 1.00 | 41.50 | 2.47% |



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

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.

- FY19 year-end revenue is estimated to be \$1,454,859, which is 2.25% below the revised budget due to the removal of street meters and parking spaces due to construction, restriping, and addition of passenger pickup area.
- FY20 proposed revenue is \$1,468,000, a 1.37% decrease from FY19 budget due to a projected decrease in parking fines.
- FY20 proposed expenditures are \$1,471,766, description of expenditures types follows:
 - Northgate District Operations proposed base budget is \$892,022 for salaries and benefits, supplies, maintenance, and purchased services.
 - FY20 proposed SLAs for Northgate District Operations:

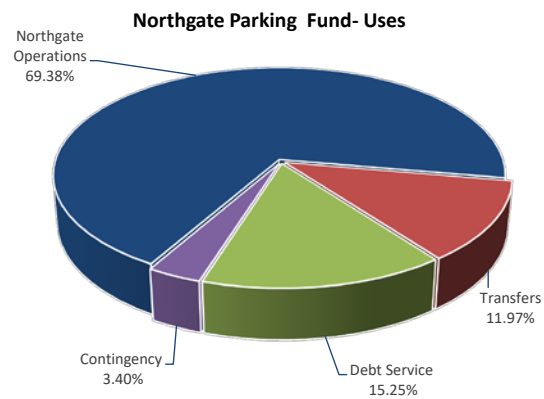
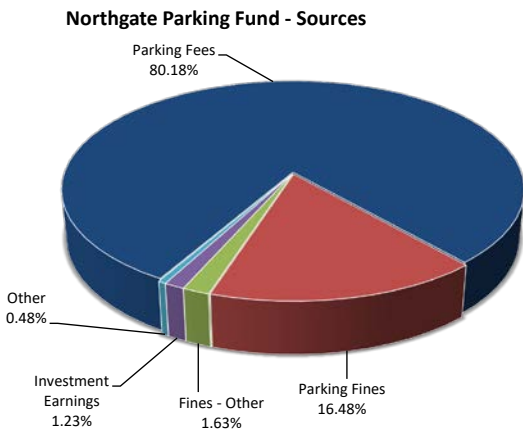
| Service Level Adjustments | One-Time | Recurring | Total |
|---|------------------|------------------|-------------------|
| Temporary Boyett Closure on Peak Nights | \$ 85,312 | \$ - | \$ 85,312 |
| Surveillance Camera system maintenance | - | 43,800 | 43,800 |
| Northgate Parking SLA Total | \$ 85,312 | \$ 43,800 | \$ 129,112 |

- One-time funds are proposed for the temporary closure of Boyett at University Drive and Patricia Street in the Northgate District. Closing Boyett temporarily creates a safe and more controlled environment for pedestrians. It is anticipated that a more permanent solution will be identified by the Northgate District Study that began in FY19.
- Recurring funds are proposed for Northgate District surveillance camera system maintenance.
- Non-departmental expenditures proposed:
 - General and Administrative transfers of \$76,232 to the General Fund to reflect the recovery of the costs associated with the administrative services provided by service departments within the General Fund for the Northgate Fund. 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.
 - Debt Service final payment of \$224,400 in FY20. From FY01 through FY09, the Debt Service Fund made debt payments related to the Parking Garage with Northgate Parking Fund reimbursing the Debt Service Fund as its fund balance would reasonably allow. As a result, there is still over \$3.7MM owed to the Debt Service Fund by the Northgate Parking Fund (as of the end of FY19) for the total of those payments less the amounts reimbursed thus far. An FY20 proposed \$100,000 transfer to General Government Fund CIP for projects to be determined will be considered for debt service repayment.
 - Contingency budget of \$50,000 is proposed to cover unexpected costs during the fiscal year.

FY20 projected working capital will meet the 18% working capital requirement as outlined in the Fiscal and Budgetary policy.

**City of College Station
Northgate Parking Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| REVENUES | | | | | | | |
| Parking Fees | \$ 1,200,340 | \$ 1,160,560 | \$ 1,165,765 | \$ 1,177,000 | \$ - | \$ 1,177,000 | 1.42% |
| Parking Fines | 279,210 | 285,025 | 239,854 | 242,000 | - | 242,000 | -15.10% |
| Fines - Other | 21,341 | 23,730 | 23,730 | 24,000 | - | 24,000 | 1.14% |
| Investment Earnings | 21,155 | 12,000 | 18,000 | 18,000 | - | 18,000 | 50.00% |
| Other | 7,758 | 7,070 | 7,445 | 7,000 | - | 7,000 | -0.99% |
| Total Revenues | \$ 1,529,804 | \$ 1,488,385 | \$ 1,454,794 | \$ 1,468,000 | \$ - | \$ 1,468,000 | -1.37% |
| EXPENDITURES | | | | | | | |
| Northgate District Operations | \$ 796,268 | \$ 1,033,465 | \$ 1,014,890 | \$ 892,022 | \$ 129,112 | \$ 1,021,134 | -1.19% |
| Capital Outlay | 162,378 | 250,000 | 250,000 | - | - | - | -100.00% |
| Capital Improvement Projects | 50,007 | 160,000 | 160,091 | - | - | - | -100.00% |
| General & Administrative Transfers | 72,017 | 75,084 | 75,084 | 76,232 | - | 76,232 | 1.53% |
| Debt Service | 224,738 | 222,475 | 222,475 | 224,400 | - | 224,400 | 0.87% |
| Transfer to Gen Govt Fund CIP | 200,000 | 250,000 | 250,000 | 100,000 | - | 100,000 | 100.00% |
| Contingency | - | 50,000 | - | 50,000 | - | 50,000 | 0.00% |
| Total Expenditures | \$ 1,505,408 | \$ 2,041,024 | \$ 1,972,540 | \$ 1,342,654 | \$ 129,112 | \$ 1,471,766 | -27.89% |
| Increase/Decrease in Working Capital, modified accrual budgetary basis | \$ 24,396 | \$ (552,639) | \$ (517,746) | \$ 125,346 | \$ (129,112) | \$ (3,766) | -99.32% |
| Measurement Focus Increase (Decrease) | \$ (138,641) | | | | | | |
| Beginning Working Capital | \$ 963,710 | \$ 849,465 | \$ 849,465 | \$ 331,719 | \$ - | \$ 331,719 | -60.95% |
| Ending Working Capital | \$ 849,465 | \$ 296,826 | \$ 331,719 | \$ 457,065 | \$ (129,112) | \$ 327,953 | 10.49% |



**City of College Station
Northgate Parking Fund
Operations and Maintenance Summary**

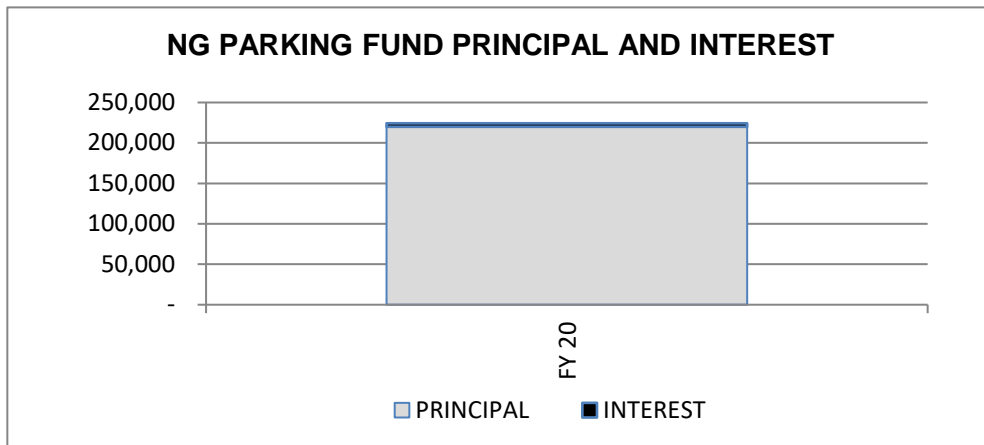
| EXPENDITURE BY DIVISION | | | | | | | | |
|-------------------------|-------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Northgate Parking Fund | \$ 958,646 | \$ 1,283,465 | \$ 1,264,890 | \$ 892,022 | \$ 129,112 | \$ 1,021,134 | -20.44% | |
| TOTAL | \$ 958,646 | \$ 1,283,465 | \$ 1,264,890 | \$ 892,022 | \$ 129,112 | \$ 1,021,134 | -20.44% | |

| EXPENDITURE BY CLASSIFICATION | | | | | | | | |
|-------------------------------|-------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Salaries & Benefits | \$ 400,870 | \$ 441,126 | \$ 437,811 | \$ 466,645 | \$ - | \$ 466,645 | 5.78% | |
| Supplies | 17,508 | 19,711 | 17,926 | 19,480 | - | 19,480 | -1.17% | |
| Maintenance | 70,159 | 38,442 | 34,435 | 31,479 | - | 31,479 | -18.11% | |
| Purchased Services | 307,731 | 534,186 | 524,718 | 374,418 | 129,112 | 503,530 | -5.74% | |
| Capital Outlay | 162,378 | 250,000 | 250,000 | - | - | - | -100.00% | |
| TOTAL | \$ 958,646 | \$ 1,283,465 | \$ 1,264,890 | \$ 892,022 | \$ 129,112 | \$ 1,021,134 | -20.44% | |

| PERSONNEL | | | | | | | |
|------------------------|----------------|---------------------------|---------------------------------|--------------------------|----------------------------|--|--|
| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 | |
| Northgate Parking Fund | 9.00 | 9.00 | 9.00 | - | 9.00 | 0.00% | |
| TOTAL | 9.00 | 9.00 | 9.00 | - | 9.00 | 0.00% | |

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
NORTHGATE PARKING FUND SUPPORTED
GOB SERIES**

| FISCAL YEAR | PRINCIPAL | INTEREST | TOTAL DUE ANNUALLY | PRINCIPAL OUTSTANDING AS OF OCTOBER 1 |
|------------------------|------------------|-----------------|-------------------------------|--|
| <u>FY 20</u> | <u>220,000</u> | <u>4,400</u> | <u>224,400</u> | <u>220,000</u> |



Utility CIP Budget

The City expects to incur significant non-routine (i.e., not O&M related) expenses on multiple projects. These projects will have significant FY20 activity related to land acquisition, design and engineering, and/or construction. As a result, these projects account for a majority of the FY20 CIP Budget appropriations.

Electric Projects

Proposed FY20 CIP Budget appropriations for Electric projects total \$13,103,320, with projected FY20 expenses of \$23,310,320. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY20 Electric CIP Budget projects a CO debt issue of \$2,560,000 and a transfer of \$10,250,000 from operations to fund the following projects:

- **General Plant:** plant upgrades including long-term facility improvements.
- **Overhead System Improvement:** overhead feeder extension construction; existing overhead electric infrastructure upgrades; utility pole replacements; and addressing poorly performing feeders.
- **Underground System Improvement:** new underground construction; padmount transformer rehabilitation; underground conversion of overhead power lines; and feeder work near Northgate, Lakeway Drive and Bird Pond Road.
- **New Service and System Extension:** new electrical system services for residential, commercial, apartments and subdivisions customers; and AMI.
- **Thoroughfare Street Lighting:** replacement of / upgrades to existing lights.
- **Distribution and Transmission:** SCADA enhancements; third transformer and ring bus installation at Spring Creek; Graham Road substation completion; and additional substation property purchase.

The City is currently negotiating with AMI and meter data management vendors and expects to begin installation and implementation in FY20. The FY20 AMI budget totals \$9,500,000, with \$950,000 and \$8,550,000 for engineering and construction, respectively. In FY18, the City issued \$4,200,000 of CO debt for AMI and used available fund balance for the remaining project budget.

Water Projects

Proposed FY20 CIP Budget appropriations for Water projects total \$14,402,043, with projected FY20 expenses of \$15,842,381. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY20 CIP Budget projects a CO debt issue of \$9,000,000 and a transfer of \$700,000 from operations to fund the following projects:

- **Production Projects:**
 - Well Field Collection Line Rehabilitation Phase I
 - FM 2818 Transmission Line Relocations
 - Rehabilitation of Water Well Pumps and Motors
 - Replacement of the Motor Control Centers at Wells 1, 2 and 3
 - Greens Prairie Water Tank Rehabilitation
 - Design of the Utility Service Center Renovations
 - Sandy Point Pump Station Improvements
- **Distribution Projects:**
 - Oversized Participation
 - Greens Prairie Water Line Relocations and Extensions
 - Rock Prairie Road Elevated Storage Tank with Pressure Reducing Valves

- State Highway 6 Water Line Phases I-III
- Jones Butler Water Line Rehabilitation
- Design of the Pebble Creek Parkway Water Line Extension
- **Rehabilitation Projects:**
 - McCulloch Utility Rehabilitation
 - Woodson Village Rehabilitation
 - Park Place/Holik/Anna Water Line Rehabilitation
 - Luther Street Rehabilitation
 - Lincoln Avenue Rehabilitation
 - Texas Avenue Valve Replacement

The City coordinates the above projects with other CIP projects, when applicable. The FY20 CIP Budget also includes other projects the City began in prior fiscal years. For specific project details and timing, please reference the individual workbooks included in the CIP Budget Book.

Wastewater Projects

Proposed FY20 CIP Budget appropriations for Wastewater projects total \$14,299,415, with projected FY20 expenses of \$43,587,901. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. The FY20 CIP Budget projects a CO debt issue of \$30,000,000 and a transfer of \$1,500,000 from operations to fund the below projects. The City has also historically budgeted \$150,000 for unanticipated projects and/or existing project overruns. However, due to the magnitude and scope of several FY20 projects, the City has budgeted \$575,000 for Wastewater CIP Contingency. The FY20 Wastewater CIP Budget includes:

- **Collection Projects:**
 - Oversized Participation
 - East Side FM 158 Sewer Line
 - CCWWTP Diversion Lift Station and Force Main
 - Lick Creek Parallel Trunk Line
 - Bee Creek Parallel Trunk Line Phases I-III
 - Northeast Sewer Trunk Line Phases II-III
 - Southwood Valley Trunk Line Phase I
 - Greens Prairie Sewer Line Relocations and Extensions
- **Treatment and Disposal Projects:**
 - CCWWTP Centrifuge Improvements
 - CCWWTP Catwalk and Fueling Station
 - LCWWTP Capacity Expansion
 - CCWWTP Blower Building Replacements
- **Rehabilitation Projects:**
 - McCulloch Utility Rehabilitation
 - Woodson Village Rehabilitation
 - Park Place/Holik/Anna Sewer Line Rehabilitation
 - Jones Butler Sewer Line Rehabilitation
 - Lincoln Avenue Rehabilitation

- **General Plant Projects:**
 - Design of the Utility Service Center Renovations
 - CCWWTP Electrical Improvements
 - CCWWTP Equipment Shed
 - CCWWTP Land Buffer
 - LCWWTP Land Buffer
 - Repurpose CCWWTP Buildings

The City coordinates the above projects with other CIP projects, when applicable. The FY20 CIP Budget also includes other projects the City began in prior fiscal years. For specific project details and timing, please reference the individual workbooks included in the CIP Budget Book.

Utility Projects' O&M Costs

Due to the nature of Utility projects, the City may incur additional ongoing O&M expenses. As part of their 5-year Strategic Plan, each department includes the impact of current and future projects on their O&M budgets. In most instances, departments can absorb minor additional expenses or the City will add anticipated O&M costs to the base budget (e.g., increased utility expenses for a new Well). If additional personnel for new capital projects are required (e.g., maintenance staff), departments will submit a relevant SLA for review and possible approval.

A summary at the end of this section presents the Utility projects' estimated O&M costs. The City anticipates limited future funding for project related O&M expenses. As a result, departments will continue to evaluate current operations before budget increases are approved. The City may also recommend delaying projects if recurring O&M expenses cannot be supported.



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

ELECTRIC SERVICE CAPITAL IMPROVEMENT PROJECTS FY20 THROUGH FY24

| | APPROPRIATIONS | | | |
|---------------------------------------|----------------|---------------|------------------|-----------|
| PROPOSED FY20-FY24 BUDGET | FY18 | FY19 | PROPOSED FY20 | |
| BEGINNING FUND BALANCE: | | | | |
| CERTIFICATES OF OBLIGATION | | | | |
| INTEREST ON INVESTMENTS | | | | |
| INTRAGOVERNMENTAL TRANSFERS | | | | |
| | | | | |
| SUBTOTAL ADDITIONAL RESOURCES | | | | |
| | | | | |
| TOTAL RESOURCES AVAILABLE | | | | |
| | | | | |
| CAPITAL PROJECTS: | | | | |
| GENERAL PLANT | 7,433,000 | 2,100,000 | 450,000 | 500,000 |
| OVERHEAD SYSTEM IMPROV. | 11,766,000 | 1,650,000 | 1,863,000 | 2,210,000 |
| UNDERGROUND SYSTEM IMPROV. | 15,880,000 | 5,000,000 | 2,200,000 | 3,010,000 |
| NEW SERVICES & SYSTEM EXT. | 23,485,000 | 2,280,000 | 11,950,000 | 800,000 |
| THOR. STREET LIGHTING | 1,559,000 | 120,000 | 200,000 | 500,000 |
| DISTRIBUTION | 15,806,000 | 4,585,000 | 1,925,000 | 3,500,000 |
| TRANSMISSION | 15,119,000 | 3,696,000 | 2,536,817 | 2,500,000 |
| | | | | |
| GENERAL AND ADMINISTRATIVE | | | | 75,640 |
| DEBT ISSUANCE COST/OTHER | | | | 7,680 |
| TOTAL EXPENDITURES | | | | 7,680 |
| | \$ 19,431,000 | \$ 21,124,817 | \$ 13,103,320 | |
| | | | | |
| MEASUREMENT FOCUS INCREASE (DECREASE) | | | | |
| | | | | |
| ENDING FUND BALANCE: | | | | |

ELECTRIC SERVICE CAPITAL IMPROVEMENT PROJECTS FY20 THROUGH FY24

| FY18 ACTUALS | FY19 ESTIMATE | PROJECTED | | | | |
|-----------------|------------------|---------------|---------------|---------------|---------------|---------------|
| | | FY20 | FY21 | FY22 | FY23 | FY24 |
| \$ 1,501,869 | \$ 8,273,999 | \$ 11,072,446 | \$ 577,126 | \$ 364,017 | \$ 238,770 | \$ 98,866 |
| \$ 6,301,099 | \$ 4,200,000 | \$ 2,560,000 | \$ 2,400,000 | \$ 2,000,000 | \$ 2,750,000 | \$ 2,900,000 |
| 1,316 | 5,000 | 5,000 | 2,000 | 1,000 | 1,000 | 1,000 |
| 12,850,000 | 15,745,817 | 10,250,000 | 9,600,000 | 8,000,000 | 11,300,000 | 11,600,000 |
| \$ 19,152,415 | \$ 19,950,817 | \$ 12,815,000 | \$ 12,002,000 | \$ 10,001,000 | \$ 14,051,000 | \$ 14,501,000 |
| \$ 20,654,284 | \$ 28,224,816 | \$ 23,887,446 | \$ 12,579,126 | \$ 10,365,017 | \$ 14,289,770 | \$ 14,599,866 |
| 260,603 | 2,092,829 | 650,000 | 570,000 | 270,000 | 3,650,000 | 200,000 |
| 1,553,467 | 2,090,955 | 2,075,000 | 2,050,000 | 1,950,000 | 1,800,000 | 1,800,000 |
| 4,175,787 | 3,155,480 | 2,875,000 | 2,475,000 | 2,425,000 | 2,075,000 | 2,875,000 |
| 2,650,290 | 2,569,541 | 9,775,000 | 3,160,000 | 2,660,000 | 2,660,000 | 2,660,000 |
| 218,379 | 208,914 | 350,000 | 350,000 | 250,000 | 200,000 | 200,000 |
| 2,326,229 | 3,531,251 | 4,135,000 | 980,000 | 1,785,000 | 1,550,000 | 3,825,000 |
| 1,140,826 | 3,441,856 | 3,367,000 | 2,545,000 | 700,000 | 2,165,000 | 2,900,000 |
| 45,353 | 48,944 | 75,640 | 77,909 | 80,246 | 82,654 | 85,133 |
| | 12,600 | 7,680 | 7,200 | 6,000 | 8,250 | 8,700 |
| \$ 12,370,933 | \$ 17,152,370 | \$ 23,310,320 | \$ 12,215,109 | \$ 10,126,246 | \$ 14,190,904 | \$ 14,553,833 |
| \$ (9,352) | | | | | | |
| \$ 8,273,999 | \$ 11,072,446 | \$ 577,126 | \$ 364,017 | \$ 238,770 | \$ 98,866 | \$ 46,033 |

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| PROJECT # | BUDGET | | BUDGET APPROPRIATIONS | | | |
|---|-----------|-----------|-----------------------|----------------------|----------------------|-----------|
| | FY19 | FY20 | THROUGH FY18 | FY19 | FY20 | |
| BEGINNING FUND BALANCE: | | | | \$ 6,189,114 | \$ 6,812,070 | |
| ADDITIONAL RESOURCES: | | | | | | |
| CERTIFICATES OF OBLIGATION | | | | \$ 13,006,000 | \$ 9,000,000 | |
| INTEREST ON INVESTMENTS | | | | 2,500 | 2,500 | |
| TRANSFERS FROM OPERATIONS | | | | - | 700,000 | |
| OTHER | | | | - | - | |
| SUBTOTAL ADDITIONAL RESOURCES | | | | \$ 13,008,500 | \$ 9,702,500 | |
| TOTAL RESOURCES AVAILABLE | | | | \$ 19,197,614 | \$ 16,514,570 | |
| PRODUCTION PROJECTS: | | | | | | |
| SOURCE AND SUPPLY PLANT - WSWOC | | | | | | |
| IF LAND ACQUISITION - WELLS | WA0377324 | 9,950,024 | 9,950,024 | 6,550,024 | 3,400,000 | - |
| IF WELL #9 | WF1762004 | 4,940,000 | 4,940,000 | 4,940,000 | - | - |
| IF WELL #9 COLLECTION LINE | WF1771590 | 1,890,000 | 1,890,000 | 1,890,000 | - | - |
| WELL FIELD COLLECTION LINE REHAB PH I | WA2000000 | 186,555 | 190,000 | - | - | 35,000 |
| 2818 TRANSMISSION LINE RELOCATION | WA1900003 | 1,059,000 | 1,609,000 | 241,711 | 1,059,000 | 308,289 |
| DDI WATER CAP CONFLICT | WA1900011 | 20,250 | 20,250 | 20,250 | - | - |
| WATER PUMPING AND TREATMENT PLANT - WPWOC | | | | | | |
| VARIABLE FREQUENCY DRIVE REPLACEMENT | WF1680680 | 690,000 | 1,125,000 | 1,125,000 | - | - |
| REHAB OF WATER WELL PUMPS AND MOTORS | WA1877982 | 959,000 | 1,320,000 | 959,000 | - | 361,000 |
| GREENS PRAIRIE WATER TANK REHAB | WA1900004 | 1,500,000 | 1,500,000 | - | 204,500 | 1,295,500 |
| WATER GENERAL PLANT - WGWOC | | | | | | |
| WELLS 1, 2 & 3 MCC REPLACEMENT | WA1800005 | 1,300,000 | 1,300,000 | 1,300,000 | - | - |
| UTILITY SERVICE CENTER RENOVATIONS | WA1441516 | 2,955,000 | 2,955,000 | - | 303,545 | 196,455 |
| COMBO SPPS SITE IMPROVEMENTS | WA1957439 | 1,283,750 | 1,283,750 | 1,283,750 | - | - |
| IMPROVED SECURITY FENCING AT WELLS 1, 2 & 3 | WA1800002 | 172,940 | 172,940 | 172,940 | - | - |
| VIRTUAL SERVER REPLACEMENT | WA1800003 | 196,080 | 196,080 | 196,080 | - | - |
| VETERANS PARK RECLAIMED SYSTEM IMPROVEMENTS | WA1900006 | 67,000 | 67,000 | - | 67,000 | - |
| SUBTOTAL | | | | \$ 5,034,045 | \$ 2,196,244 | |
| TRANSMISSION AND DISTRIBUTION PROJECTS - WTWOC | | | | | | |
| OVERSIZED PARTICIPATION | WA1700000 | 210,000 | 100,000 | - | 23,123 | 100,000 |
| SOUTHERN POINTE OP | WA1900007 | | 80,537 | - | 80,537 | - |
| GPR PH I OP | WA1900008 | | 81,090 | - | 81,089 | - |
| GPR PH II OP | WA1900009 | | 25,251 | - | 25,251 | - |
| THE CROSSING AT LICK CREEK PH III OP | WA1700002 | | 32,107 | 32,107 | - | - |
| BRAZOS VALLEY AUTO COMPLEX OP | WA1800007 | | 149,806 | 253,000 | - | - |
| SPRING MEADOWS WATER LINE IMP | WA1800004 | 253,000 | 253,000 | 253,000 | - | - |
| ST GREENS PRAIRIE EXT - ARRINGTON TO CITY LIMITS | WA1869585 | 140,925 | 140,925 | 140,925 | - | - |
| ST GREENS PRAIRIE EXT - A TO CL WATER LINE RELOCATION | WA1900010 | 159,075 | 159,075 | 9,075 | - | 150,000 |
| IF RPR ELEVATED STORAGE TANK W/ PRV'S | WA1800001 | 8,756,000 | 8,756,000 | 1,400,000 | - | 7,356,000 |
| IF SH6 WATER LINE PH I (SH40 TO VENTURE DR) | WA1869602 | 700,000 | 700,000 | 700,000 | - | - |
| IF SH6 WATER LINE PH II (CREAGOR LANE TO SH40) | WA1869603 | 900,000 | 900,000 | 900,000 | - | - |
| IF SH 6 WATER LINE PH III (WOODCREEK TO SEBESTA) | WA1957432 | 2,341,000 | 2,664,500 | 2,569,500 | - | 95,000 |
| IF SH 6 WATER LINE PH III-A (PAVILLION) | WA1800011 | 200,000 | 235,810 | 200,000 | 35,810 | - |
| ST LAKEWAY WATER LINE | WA1869604 | 1,045,000 | 1,045,000 | 1,045,000 | - | - |
| DRPS TO WELLBORN RD WATER LINE REHAB | TBD | 6,340,000 | 6,340,000 | - | - | - |
| IF SH40 WATER LINE - GRAHAM to BARRON | TBD | 3,095,850 | 3,095,850 | - | - | - |
| IF SH40 WATER LINE - SONOMA to VICTORIA | TBD | 1,087,000 | 1,087,000 | - | - | - |
| ST JONES BUTLER WATER LINE REHAB | WA2001 | 3,840,000 | 3,840,000 | - | - | 762,000 |
| MARION PUGH WATER LINE REHAB | TBD | 3,450,000 | 3,450,000 | - | - | - |
| ST HOLLEMAN/2154 INTERSECTION IMPROVEMENTS | WA1800010 | 165,000 | 165,000 | - | 165,000 | - |
| ST PEBBLE CREEK PARKWAY EXTENSION | WA1900000 | 300,000 | 300,000 | - | 300,000 | - |
| MISCELLANEOUS REHABILITATION | MISC | 125,000 | 125,000 | - | 125,000 | 125,000 |
| SUBTOTAL | | | | \$ 835,810 | \$ 8,588,000 | |

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| ACTUALS THROUGH FY17 | FY18 | PROJECTED EXPENDITURES | | | | | | | |
|-------------------------|---------------|------------------------|---------------|---------------|---------------|--------------|------------|--------------|--|
| | | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | |
| | \$ 12,852,119 | \$ 6,189,114 | \$ 6,812,070 | \$ 672,189 | \$ 69,548 | \$ 50,466 | \$ 79,409 | \$ 54,316 | |
| | \$ 3,570,375 | \$ 13,006,000 | \$ 9,000,000 | \$ 16,350,000 | \$ 11,450,000 | \$ 4,100,000 | \$ 350,000 | \$ 600,000 | |
| | 147,894 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | |
| | 500,000 | - | 700,000 | 700,000 | 650,000 | 600,000 | 400,000 | 700,000 | |
| | - | - | - | - | - | - | - | - | |
| | \$ 4,218,269 | \$ 13,008,500 | \$ 9,702,500 | \$ 17,052,500 | \$ 12,102,500 | \$ 4,702,500 | \$ 752,500 | \$ 1,302,500 | |
| | \$ 17,070,388 | \$ 19,197,614 | \$ 16,514,570 | \$ 17,724,689 | \$ 12,172,048 | \$ 4,752,966 | \$ 831,909 | \$ 1,356,816 | |

| | | | | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|------|-----------|------------|
| 4,950,024 | - | 5,000,000 | - | - | - | - | - | - |
| 399,074 | 3,511,074 | 1,029,852 | - | - | - | - | - | - |
| 243,892 | 1,290,222 | 355,887 | - | - | - | - | - | - |
| - | - | - | 28,000 | 159,034 | - | - | - | - |
| - | - | 73,475 | 796,000 | 735,342 | - | - | - | - |
| - | - | 20,250 | - | - | - | - | - | - |
| 141,915 | 528,153 | 455,000 | - | - | - | - | - | - |
| 307,879 | 155,105 | 60,000 | 300,000 | 300,000 | 193,000 | - | - | - |
| - | - | 204,500 | 1,295,500 | - | - | - | - | - |
| - | 56 | 57,282 | 1,125,000 | - | - | - | - | - |
| 37,097 | 3,386 | - | 153,948 | 1,242,960 | 1,065,074 | - | 75,987 | 376,548 |
| - | - | 30,000 | 344,000 | 910,000 | - | - | - | - |
| - | 379 | 104,249 | 68,312 | - | - | - | - | - |
| - | 197,548 | 1,697 | - | - | - | - | - | - |
| - | - | 67,000 | - | - | - | - | - | - |
| \$ 6,079,882 | \$ 5,685,922 | \$ 7,459,192 | \$ 4,110,760 | \$ 3,347,336 | \$ 1,258,074 | \$ - | \$ 75,987 | \$ 376,548 |

| | | | | | | | | |
|------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|
| 200,000 | - | 23,123 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| - | - | 80,537 | - | - | - | - | - | - |
| - | - | 81,089 | - | - | - | - | - | - |
| - | - | 25,251 | - | - | - | - | - | - |
| - | - | 32,107 | - | - | - | - | - | - |
| - | - | 149,806 | - | - | - | - | - | - |
| - | 15,800 | 172,514 | - | - | - | - | - | - |
| - | - | 4,827 | 3,250 | 84,000 | 36,000 | - | - | - |
| - | - | 4,845 | 3,230 | 105,000 | 45,000 | - | - | - |
| - | 232,319 | 60,000 | 6,285,450 | 2,179,192 | - | - | - | - |
| 79,371 | 8,984 | 440,373 | - | - | - | - | - | - |
| 67,676 | 4,312 | 578,512 | - | - | - | - | - | - |
| 21,634 | 217,905 | 305,646 | 1,138,780 | 977,296 | - | - | - | - |
| - | - | 235,810 | - | - | - | - | - | - |
| 8,400 | 962,665 | 24,655 | - | - | - | - | - | - |
| - | - | - | - | 1,233,536 | 5,106,464 | - | - | - |
| - | - | - | - | 830,100 | 382,950 | 1,882,800 | - | - |
| - | - | - | - | 603,215 | 483,785 | - | - | - |
| - | - | - | 480,000 | 2,459,000 | 671,000 | - | - | - |
| - | - | - | - | 778,979 | 2,671,021 | - | - | - |
| - | - | - | - | 165,000 | - | - | - | - |
| - | - | 20,000 | 280,000 | - | - | - | - | - |
| - | - | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| \$ 377,081 | \$ 1,441,984 | \$ 2,364,095 | \$ 8,415,710 | \$ 9,640,318 | \$ 9,621,220 | \$ 2,107,800 | \$ 225,000 | \$ 225,000 |

**WATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| | PROJECT # | BUDGET | | BUDGET APPROPRIATIONS | | |
|--|---------------------------------------|-----------|-----------|-----------------------|---------------|---------------|
| | | FY19 | FY20 | THROUGH FY18 | FY19 | FY20 |
| REHABILITATION PROJECTS - WTWOC | | | | | | |
| COLLEGE HEIGHTS REHABILITATION | TBD | 2,335,000 | 2,335,000 | - | - | - |
| McCULLOCH UTILITY REHABILITATION | WA1900001 | 2,822,000 | 2,836,000 | - | 565,060 | 2,270,940 |
| WOODSON VILLAGE REHAB | WA1957431 | 2,736,000 | 2,988,232 | 2,988,232 | - | - |
| ST FRANCIS DR REHAB PH I | WF1749347 | 390,000 | 390,000 | 390,000 | - | - |
| ST FRANCIS DR REHAB PH II | WF1749356 | 310,000 | 310,000 | 310,000 | - | - |
| ST PARK PLACE/HOLIK/ANNA UTILITY REHAB | WA1945844 | 395,000 | 512,000 | 395,000 | - | 117,000 |
| ST LUTHER STREET REHAB | WA2000001 | 90,000 | 101,000 | - | - | 101,000 |
| ST LINCOLN AVENUE REHAB | WA1900002 | 880,000 | 1,592,000 | - | 94,300 | 10,700 |
| TEXAS AVE VALVE REPLACEMENT | WA2000002 | 103,175 | 103,175 | - | - | 103,175 |
| ST HOLLEMAN REHAB WATER LINE | WA1900005 | 30,000 | 30,000 | - | 30,000 | - |
| | SUBTOTAL | | | | \$ 689,360 | \$ 2,602,815 |
| | | | | | | |
| CAPITAL PROJECTS CONTINGENCY | WA1700001 | | | | 150,000 | 150,000 |
| CIP BUDGET TRANSFER | WAXTRANSFR | | | | - | - |
| NEW WATER SERVICES | MONTHLY | | | | 150,000 | 150,000 |
| METER REPLACEMENT PROGRAM | MONTHLY | | | | 500,000 | 500,000 |
| HYDRANT/VALUE REPLACEMENT | YEARLY | | | | | 50,000 |
| CLOSED PROJECTS | | | | | | |
| | CAPITAL PROJECTS SUBTOTAL | | | | \$ 7,359,215 | \$ 14,237,059 |
| | | | | | | |
| GENERAL AND ADMINISTRATIVE | | | | | 111,918 | 119,984 |
| DEBT ISSUANCE COST | | | | | 65,030 | 45,000 |
| | TOTAL EXPENDITURES | | | | \$ 7,536,163 | \$ 14,402,043 |
| | | | | | | |
| | MEASUREMENT FOCUS INCREASE (DECREASE) | | | | | |
| | ENDING FUND BALANCE: | | | | \$ 11,661,451 | \$ 2,112,526 |

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
FY20 THROUGH FY25**

| ACTUALS | | PROJECTED EXPENDITURES | | | | | | | |
|---------------------|----------------------|------------------------|----------------------|----------------------|----------------------|---------------------|-------------------|---------------------|--|
| THROUGH FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | |
| - | - | - | - | - | 263,362 | 2,071,638 | - | - | |
| - | - | 131,633 | 800,133 | 1,904,133 | - | - | - | - | |
| 70,767 | 204,410 | 573,803 | 1,069,626 | 1,069,626 | - | - | - | - | |
| 53,086 | 81,061 | 246,509 | - | - | - | - | - | - | |
| 7,956 | 754 | 226,680 | - | - | - | - | - | - | |
| 22,988 | 9,041 | 204,000 | 274,998 | - | - | - | - | - | |
| - | - | - | 5,000 | 96,000 | - | - | - | - | |
| - | - | 49,000 | 47,995 | 1,044,794 | 449,280 | - | - | - | |
| - | - | - | 103,175 | - | - | - | - | - | |
| - | - | 30,000 | - | - | - | - | - | - | |
| <u>\$ 154,797</u> | <u>\$ 295,265</u> | <u>\$ 1,461,625</u> | <u>\$ 2,300,927</u> | <u>\$ 4,114,553</u> | <u>\$ 712,642</u> | <u>\$ 2,071,638</u> | <u>\$ -</u> | <u>\$ -</u> | |
| - | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | |
| - | - | - | - | - | - | - | - | - | |
| - | 212,528 | 150,000 | 150,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | |
| - | 481,839 | 500,000 | 500,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | |
| - | 40,777 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| 440,042 | 2,475,002 | 73,684 | - | - | - | - | - | - | |
| <u>\$ 7,051,802</u> | <u>\$ 10,633,317</u> | <u>\$ 12,208,596</u> | <u>\$ 15,677,397</u> | <u>\$ 17,452,207</u> | <u>\$ 11,941,936</u> | <u>\$ 4,529,438</u> | <u>\$ 650,987</u> | <u>\$ 951,548</u> | |
| - | 106,770 | 111,918 | 119,984 | 121,184 | 122,396 | 123,620 | 124,856 | 126,104 | |
| - | - | 65,030 | 45,000 | 81,750 | 57,250 | 20,500 | 1,750 | 3,000 | |
| - | <u>\$ 10,740,087</u> | <u>\$ 12,385,544</u> | <u>\$ 15,842,381</u> | <u>\$ 17,655,141</u> | <u>\$ 12,121,582</u> | <u>\$ 4,673,558</u> | <u>\$ 777,593</u> | <u>\$ 1,080,652</u> | |
| - | \$ (141,187) | - | - | - | - | - | - | - | |
| - | <u>\$ 6,189,114</u> | <u>\$ 6,812,070</u> | <u>\$ 672,189</u> | <u>\$ 69,548</u> | <u>\$ 50,466</u> | <u>\$ 79,409</u> | <u>\$ 54,316</u> | <u>\$ 276,163</u> | |

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| | PROJECT # | BUDGET | | BUDGET APPROPRIATIONS | | |
|---|-----------|------------|------------|-----------------------|----------------------|----------------------|
| | | FY19 | FY20 | THROUGH FY18 | FY19 | FY20 |
| BEGINNING FUND BALANCE: | | | | | \$ 13,825,036 | \$ 24,990,877 |
| ADDITIONAL RESOURCES: | | | | | | |
| CERTIFICATES OF OBLIGATION | | | | | \$ 23,800,000 | \$ 30,000,000 |
| INTEREST ON INVESTMENTS | | | | | 10,000 | 5,000 |
| TRANSFERS FROM OPERATIONS | | | | | 10,025,000 | 1,500,000 |
| INTERGOVERNMENTAL TRANSFERS | | | | | - | - |
| OTHER | | | | | 461,000 | 748,852 |
| SUBTOTAL ADDITIONAL RESOURCES | | | | | \$ 34,296,000 | \$ 32,253,852 |
| TOTAL RESOURCES AVAILABLE | | | | | \$ 48,121,036 | \$ 57,244,729 |
| COLLECTION PLANT PROJECTS - SCWOC | | | | | | |
| OVERSIZE PARTICIPATION | WW1700000 | 100,000 | 100,000 | - | 100,000 | 100,000 |
| EAST SIDE FM 158 SEWER LINE | WF1382208 | 2,502,000 | 2,502,000 | 1,575,000 | 927,000 | - |
| IF CC DIVERSION LIFT STATION & FORCE MAIN | WW1800002 | 15,030,000 | 15,095,000 | 3,250,000 | 100,000 | - |
| IF LICK CREEK PARALLEL TRUNK LINE | WW1877335 | 13,290,000 | 13,890,000 | 13,890,000 | - | - |
| IF BEE CREEK PARALLEL TRUNK LINE | WF1369909 | 8,879,972 | 8,879,972 | 8,879,972 | - | - |
| IF BEE CREEK PARALLEL TRUNK LINE PH III | WW1900005 | 4,855,028 | 4,855,028 | 3,975,028 | 880,000 | - |
| IF NORTHEAST SEWER TRUNKLINE PH I | WW1895942 | 2,460,000 | 2,460,000 | 2,460,000 | - | - |
| IF NORTHEAST SEWER TRUNKLINE PH II | WW1957471 | 2,840,000 | 2,840,000 | 2,840,000 | - | - |
| IF NORTHEAST SEWER TRUNKLINE PH III | WW1700002 | 6,035,000 | 6,035,000 | 1,255,775 | - | 4,779,225 |
| IF NORTHEAST SEWER TRUNKLINE PH IV | WW1700003 | 5,525,000 | 7,961,000 | 65,775 | 1,009,225 | - |
| IF NORTHEAST SEWER TRUNKLINE PER PH II-IV | WW1900010 | 95,000 | 95,000 | - | - | 95,000 |
| IF MEDICAL DISTRICT INTERCEPTOR PH I | WW1800001 | 2,330,000 | 2,330,000 | 2,330,000 | - | - |
| IF MEDICAL DISTRICT INTERCEPTOR PH II | TBD | 3,127,495 | 3,127,495 | - | - | - |
| IF MEDICAL DISTRICT INTERCEPTOR PH III | TBD | 1,328,755 | 1,328,755 | - | - | - |
| IF SOUTHWOOD VALLEY TRUNKLINE PH I | WW1997793 | 1,645,427 | 1,645,427 | 1,450,000 | 195,427 | - |
| IF SOUTHWOOD VALLEY TRUNKLINE PH II | TBD | 1,851,000 | 1,851,000 | - | - | - |
| IF ALUM CREEK SEWER TRUNKLINE | TBD | 9,925,000 | 9,925,000 | - | - | - |
| ST HOLLEMAN/2154 INTERSECTION IMPROVEMENTS | WW1800007 | 41,000 | 41,000 | - | 41,000 | - |
| IF 3MGD PEACH CREEK LIFT STATION, FORCE MAIN | TBD | 8,529,000 | 8,529,000 | - | - | - |
| ST GP RD - ARRINGTON TO CITY LIMITS WW RELOCATION | WW1900007 | 71,175 | 71,175 | - | 21,175 | 50,000 |
| ST GP TRAIL - CITY LIMITS TO ROYDER WW RELOCATION | WW1900009 | 36,700 | 36,700 | - | 36,700 | - |
| LAKEWAY DRIVE SEWER EXTENSION | WW1963325 | 200,000 | 200,000 | 200,000 | - | - |
| SUBTOTAL | | | | | \$ 3,310,527 | \$ 5,024,225 |
| COLLECTION REHABILITATION PROJECTS - SCWOC | | | | | | |
| W EASTGATE REHAB | WF1656024 | 2,631,000 | 1,759,397 | 1,759,397 | - | - |
| W COLLEGE HEIGHTS REHAB | TBD | 1,388,000 | 1,388,000 | - | - | - |
| ST FRANCIS DR REHAB PH I | WF1749349 | 532,000 | 532,000 | 532,000 | - | - |
| ST FRANCIS DR REHAB PH II | WF1749355 | 40,000 | 95,000 | 40,000 | - | 55,000 |
| ST PARK PLACE/HOLIK/ANNA UTILITY REHAB | WW1945843 | 440,000 | 440,000 | 336,000 | 104,000 | - |
| W WOODSON VILLAGE REHAB | WW1957430 | 3,875,000 | 3,875,000 | 3,875,000 | - | - |
| W McCULLOCH UTILITY REHAB | WW1900001 | 3,770,000 | 3,783,900 | - | 565,060 | 3,218,840 |
| ST EISENHOWER REHAB - SEWER LINE REHAB | TBD | 107,500 | 107,500 | - | - | - |
| ST LINCOLN AVENUE REHAB | WW1900002 | 227,000 | 313,000 | 35,033 | 227,000 | 50,967 |
| ST JONES BUTLER SEWER LINE REHAB | WW2001 | | 50,000 | - | - | 50,000 |
| CCWWTP PRESSURIZED LINE AND PUMP REP. | TBD | 827,300 | 827,300 | - | - | - |
| SUBTOTAL | | | | | \$ 896,060 | \$ 3,374,807 |

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| ACTUALS THROUGH FY17 | PROJECTED EXPENDITURES | | | | | | | |
|-------------------------|------------------------|---------------|---------------|---------------|---------------|---------------|--------------|-------|
| | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
| \$ 11,105,516 | \$ 13,825,036 | \$ 24,990,877 | \$ 13,656,828 | \$ 66,851 | \$ 65,259 | \$ 314,665 | \$ 473,662 | |
| \$ 10,000,000 | \$ 23,800,000 | \$ 30,000,000 | \$ 14,600,000 | \$ 20,000,000 | \$ 12,600,000 | \$ 11,600,000 | \$ 3,000,000 | |
| 148,162 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 7,125,000 | 10,025,000 | 1,500,000 | 2,900,000 | 3,700,000 | 2,500,000 | 2,800,000 | 1,500,000 | |
| 1,037 | 461,000 | 748,852 | - | - | - | - | - | - |
| \$ 17,274,200 | \$ 34,296,000 | \$ 32,253,852 | \$ 17,505,000 | \$ 23,705,000 | \$ 15,105,000 | \$ 14,405,000 | \$ 4,505,000 | |
| \$ 28,379,715 | \$ 48,121,036 | \$ 57,244,729 | \$ 31,161,828 | \$ 23,771,851 | \$ 15,170,259 | \$ 14,719,665 | \$ 4,978,662 | |

| | | | | | | | | |
|---------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|--------------|
| - | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 74,177 | 8,120 | 922,000 | 1,497,703 | - | - | - | - | - |
| - | 6,377 | 816,711 | 1,975,644 | 3,913,493 | 8,381,442 | - | - | - |
| 772,765 | 1,030,315 | 7,130,009 | 4,706,912 | 250,000 | - | - | - | - |
| 7,043,618 | 386,220 | 927,192 | 271,000 | 194,409 | - | - | - | - |
| - | - | 2,000 | 1,803,028 | 3,050,000 | - | - | - | - |
| 1,980,695 | 169,681 | - | - | - | - | - | - | - |
| 43,091 | 214,615 | 834,269 | 1,748,025 | - | - | - | - | - |
| 39,209 | 497 | 457,077 | 1,515,000 | 3,228,000 | 795,218 | - | - | - |
| 39,209 | 42 | - | - | 406,000 | 821,000 | 2,102,000 | 2,292,000 | 2,300,000 |
| - | - | 34,585 | 41,370 | - | - | - | - | - |
| - | 1,596,653 | 733,347 | - | - | - | - | - | - |
| - | - | - | - | 1,143,292 | 1,984,203 | - | - | - |
| - | - | - | - | 412,123 | 916,632 | - | - | - |
| 92,689 | 73,341 | 670,143 | 809,254 | - | - | - | - | - |
| - | - | - | - | 301,000 | 1,550,000 | - | - | - |
| - | - | - | - | - | - | 2,343,679 | 7,581,321 | - |
| - | - | - | - | 41,000 | - | - | - | - |
| - | - | - | - | - | 1,886,000 | 3,953,347 | 2,689,653 | - |
| - | - | 10,100 | 10,100 | 25,000 | 25,000 | - | - | - |
| - | - | - | 36,700 | - | - | - | - | - |
| 4,800 | 186,551 | 12,272 | - | - | - | - | - | - |
| \$ 10,090,252 | \$ 3,672,413 | \$ 12,649,705 | \$ 14,514,736 | \$ 13,064,317 | \$ 16,459,495 | \$ 8,499,026 | \$ 12,662,974 | \$ 2,400,000 |

| | | | | | | | | |
|------------|--------------|--------------|--------------|--------------|------------|--------------|------------|------|
| 310,468 | 1,296,543 | 91,467 | - | - | - | - | - | - |
| - | - | - | - | - | 263,740 | 1,124,260 | - | - |
| 33,472 | 1,568 | 421,236 | - | - | - | - | - | - |
| 6,364 | 526 | 86,420 | - | - | - | - | - | - |
| 22,940 | 9,041 | 161,036 | 246,983 | - | - | - | - | - |
| 71,028 | 205,341 | 747,216 | 1,425,708 | 1,425,708 | - | - | - | - |
| - | - | 131,633 | 985,333 | 2,666,933 | - | - | - | - |
| - | - | - | - | - | 20,000 | 87,500 | - | - |
| - | - | 27,000 | 27,251 | 179,682 | 78,400 | - | - | - |
| - | - | - | 11,000 | 39,000 | - | - | - | - |
| - | - | - | - | - | - | - | 827,300 | - |
| \$ 444,272 | \$ 1,513,018 | \$ 1,666,008 | \$ 2,696,275 | \$ 4,311,323 | \$ 362,140 | \$ 1,211,760 | \$ 827,300 | \$ - |

**WASTEWATER SERVICE
CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| | PROJECT # | BUDGET | | BUDGET APPROPRIATIONS | | |
|---|------------|------------|------------|-----------------------|---------------|---------------|
| | | FY19 | FY20 | THROUGH FY18 | FY19 | FY20 |
| TREATMENT & DISPOSAL/PUMPING PLANT - SSWOC | | | | | | |
| CC DEWATERING IMPROVEMENTS (CENTRIFUGE) FY18 | WW1800008 | 3,662,318 | 5,054,000 | 2,002,538 | 2,096,350 | 955,112 |
| CARTERS CREEK HEADWORKS CATWALK | WF1762000 | 118,500 | 132,000 | 118,500 | - | 13,500 |
| CARTERS CREEK FUELING STATION | WW1869610 | 150,000 | 150,000 | 150,000 | - | - |
| IF LC CAPACITY EXPANSION | WW1945495 | 37,053,000 | 38,977,500 | 36,525,000 | 2,452,500 | - |
| LCWWTP CONTINGENCY | WW1900008 | - | 1,762,500 | - | 1,762,500 | - |
| CARTER CREEK BLOWER BLDG #2 REPL | WW1800003 | 1,762,550 | 1,762,550 | 300,000 | - | 1,462,550 |
| CARTER CREEK BLOWER BLDG #3 REPL | WW1900003 | 1,762,867 | 1,762,867 | - | 305,000 | 1,457,867 |
| CCWWTP EFFLUENT CLOTH FILTRATION SYS | TBD | 5,329,594 | 5,329,594 | - | - | - |
| CCWWTP STRUCTURE COATING REPLACEMENT | WW1900006 | 287,335 | 287,335 | - | 287,335 | - |
| CCWWTP 4&5 BLOWER IMPROVEMENTS | WF1611278 | 887,550 | 887,550 | 887,550 | - | - |
| DECOMMISSION CARTER LAKE WWTF | TBD | - | 1,625,000 | - | - | - |
| SUBTOTAL | | | | | \$ 6,903,685 | \$ 3,889,029 |
| TREATMENT & DISPOSAL/SEWER GENERAL PLANT - SGWOC | | | | | | |
| SCADA - NEW LIFT STATIONS - FY18 | WW1800006 | 213,400 | 213,409 | 141,409 | 72,000 | - |
| CC FIBER RING | TBD | 160,000 | 160,000 | - | - | - |
| CC ELECTRICAL IMPROVEMENTS | WF1677128 | 2,960,000 | 2,960,000 | 2,960,000 | - | - |
| W UTILITY SERVICE CENTER RENOVATIONS | WW1441517 | 2,955,000 | 2,955,000 | - | 303,090 | 196,910 |
| CARTER CREEK EQUIPMENT SHED | WW1800004 | 806,000 | 806,000 | 100,000 | - | 706,000 |
| REPURPOSE CARTER CREEK BUILDINGS | WW1957448 | 300,000 | 300,000 | 202,000 | - | - |
| CARTER CREEK LAND BUFFER | WW1872097 | 300,000 | 300,000 | 300,000 | - | - |
| LICK CREEK LAND BUFFER | WW1868508 | 565,000 | 565,000 | 560,000 | - | - |
| SUBTOTAL | | | | | \$ 375,090 | \$ 902,910 |
| WW CONTINGENCY | WW1700001 | | | | 150,000 | 575,000 |
| WW BUDGET TRANSFER | WWXTRANSFR | | | | 6,125 | - |
| MONTHLY WASTEWATER SERVICES | MONTHLY | | | | | 150,000 |
| CLOSED PROJECTS | WW1700001 | | | | | |
| CAPITAL PROJECTS SUBTOTAL | | | | | \$ 11,641,487 | \$ 13,915,971 |
| GENERAL AND ADMINISTRATIVE CHARGES | | | | | 111,918 | 233,444 |
| DEBT ISSUANCE COST | | | | | 119,000 | 150,000 |
| TOTAL EXPENDITURES | | | | | \$ 11,872,405 | \$ 14,299,415 |
| MEASUREMENT FOCUS INCREASE (DECREASE) | | | | | | |
| ENDING FUND BALANCE: | | | | | \$ 36,248,631 | \$ 42,945,314 |

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
FY20 THROUGH FY25**

| ACTUALS | | PROJECTED EXPENDITURES | | | | | | |
|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| THROUGH FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
| - | 38,426 | 377,200 | 2,118,000 | 2,516,600 | - | - | - | - |
| - | - | 22,500 | 109,500 | - | - | - | - | - |
| - | - | 98,000 | 52,000 | - | - | - | - | - |
| 546,713 | 2,236,300 | 5,387,000 | 18,986,000 | 9,351,000 | 2,470,488 | - | - | - |
| - | - | - | - | - | 1,762,500 | - | - | - |
| - | - | 302,203 | 1,460,347 | - | - | - | - | - |
| - | - | 302,257 | 1,460,609 | - | - | - | - | - |
| - | - | - | - | - | 788,303 | 4,541,291 | - | - |
| - | - | - | 242,208 | - | - | - | - | - |
| 178,721 | 568,183 | 6,000 | - | - | - | - | 78,819 | 1,546,181 |
| <u>\$ 725,434</u> | <u>\$ 2,842,909</u> | <u>\$ 6,495,160</u> | <u>\$ 24,428,664</u> | <u>\$ 11,867,600</u> | <u>\$ 5,021,291</u> | <u>\$ 4,541,291</u> | <u>\$ 78,819</u> | <u>\$ 1,546,181</u> |
| - | - | 213,513 | - | - | - | - | - | - |
| - | - | - | - | - | 160,000 | - | - | - |
| 233,244 | 1,699,786 | 462,760 | - | - | - | - | - | - |
| 36,643 | 3,193 | - | 153,947 | 1,242,960 | 1,065,529 | - | 75,987 | 376,742 |
| - | - | 247,000 | 559,000 | - | - | - | - | - |
| - | - | - | 201,835 | - | - | - | - | - |
| - | - | 300,000 | - | - | - | - | - | - |
| 4,943 | 3,850 | 551,207 | - | - | - | - | - | - |
| <u>\$ 274,829</u> | <u>\$ 1,706,828</u> | <u>\$ 1,774,480</u> | <u>\$ 914,782</u> | <u>\$ 1,242,960</u> | <u>\$ 1,225,529</u> | <u>\$ -</u> | <u>\$ 75,987</u> | <u>\$ 376,742</u> |
| - | - | 150,000 | 500,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| - | - | 6,125 | - | - | - | - | - | - |
| - | 202,901 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 198,723 | 2,117,651 | 7,762 | - | - | - | - | - | - |
| <u>\$ 11,733,510</u> | <u>\$ 12,055,720</u> | <u>\$ 22,899,240</u> | <u>\$ 43,204,457</u> | <u>\$ 30,786,200</u> | <u>\$ 23,368,455</u> | <u>\$ 14,552,077</u> | <u>\$ 13,945,080</u> | <u>\$ 4,622,923</u> |
| | 106,770 | 111,918 | 233,444 | 235,778 | 238,136 | 240,518 | 242,923 | 245,352 |
| | - | 119,000 | 150,000 | 73,000 | 100,000 | 63,000 | 58,000 | 15,000 |
| | <u>\$ 12,162,490</u> | <u>\$ 23,130,158</u> | <u>\$ 43,587,901</u> | <u>\$ 31,094,978</u> | <u>\$ 23,706,591</u> | <u>\$ 14,855,595</u> | <u>\$ 14,246,003</u> | <u>\$ 4,883,275</u> |
| | (2,392,190) | | | | | | | |
| | <u>\$ 13,825,036</u> | <u>\$ 24,990,877</u> | <u>\$ 43,656,828</u> | <u>\$ 66,851</u> | <u>\$ 65,259</u> | <u>\$ 314,665</u> | <u>\$ 473,662</u> | <u>\$ 95,387</u> |

Enterprise Funds Capital Improvement Projects Estimated Operations and Maintenance Costs*

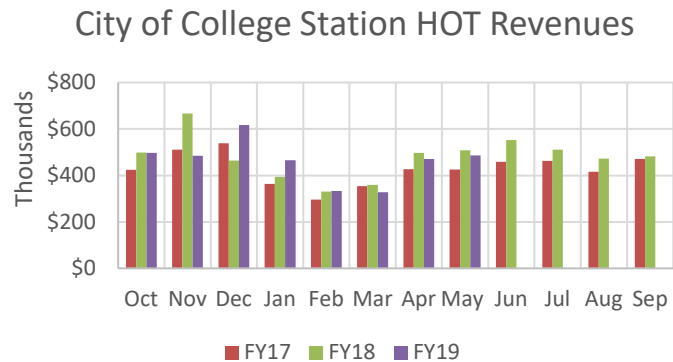
| | Projected | | | | | Comments |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | FY21 | FY22 | FY23 | FY24 | FY25 | |
| Electric Projects | | | | | | |
| Advanced Meter Infrastructure | \$ 165,000 | \$ 165,000 | \$ 165,000 | \$ 165,000 | \$ 165,000 | Software and network maintenance costs |
| Electric Project Totals | \$ 165,000 | \$ 165,000 | \$ 165,000 | \$ 165,000 | \$ 165,000 | |
| Water Projects | | | | | | |
| Well #9 | \$ 61,800 | \$ 63,654 | \$ 65,564 | \$ 67,531 | \$ 69,556 | Utility costs |
| Virtual Server Replacement | 4,120 | 4,244 | 4,371 | 4,502 | 4,637 | Server maintenance costs |
| Water Project Totals | \$ 65,920 | \$ 67,898 | \$ 69,935 | \$ 72,033 | \$ 74,194 | |
| Wastewater Projects | | | | | | |
| Carters Creek Diversion Lift Station & Force Main | - | - | TBD | TBD | TBD | O&M to begin in FY23 |
| Carters Creek Dewatering Improvements | - | 20,500 | 21,115 | 21,748 | 22,401 | Supplies and maintenance |
| LCWWTP Capacity Expansion | - | - | TBD | TBD | TBD | O&M to begin in FY22 or FY23 |
| 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 | \$ 231,920 | \$ 254,428 | \$ 257,110 | \$ 259,874 | \$ 262,720 | |

*The Operations and Maintenance (O&M) estimates reflected above are anticipated project costs. In some situations, a project's O&M cost is minimal and can be absorbed by the City department that benefits the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses will be included in the base budget. By approving capital projects, the City inherently approves the related additional O&M costs needed to run and maintain the new infrastructure. As project costs become more defined, the O&M estimates may be revised.

Hotel Tax Fund

REVENUES

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. Hotel Tax revenues showed a slight decline in FY19. A 1% increase over FY19 year-end estimates has been budgeted for these revenues in FY20 due to fluctuations of the tourism economy.



Investment earnings for FY19 are projected to be 54.28% over the FY19 budget. This is a result of less capital expenditures than budgeted resulting in a larger fund balance than was expected. Investment earnings of \$517,995 are estimated for FY20 and is based on the projected fund balance.

In accordance with chapter 351 of the Tax Code, expenditures from this fund must directly enhance and promote tourism and the hotel industry in the City of College Station. The following is an explanation of expenses budgeted for FY20:

OPERATING EXPENDITURES

- **Parks Programs and Events** –Programs include expenditures related to athletic events such as National & Regional Athletic Tournaments. These expenditures includes hosting supplies, field maintenance supplies and staff time to prepare the facilities for each event. The decrease from the FY19 budget is due to the TAAF Games of Texas being hosted in College Station for 2018 and 2019 and not in 2020. An SLA has been proposed to add 50% of salaries and benefits for (1) crew leader and (1) grounds worker for the Southeast Park to be completed in FY20. The positions are budgeted in the General Fund Parks and Recreation departmental budget and Hotel Tax funds will be transferred to the General Fund to reimburse 50% of the expenditures.
- **Public Communications** expenses include staff time and costs associated with the marketing and advertising that help increase tourism to College Station by advertising the City’s many events and amenities. 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 reimburse the expenditures related to eligible activities.
- **Sports Tournament Promotional Funds** of \$200,000 are budgeted for soliciting new HOT eligible tournaments to the City.
- **A Preferred Access Payment** of \$725,000 is budgeted for FY20. The agreement with Texas A&M University for the use of athletic facilities provides that we will contribute a maximum of \$725,000 for FY20, although it is expected that the actual FY20 contribution will be lower than the budgeted amount.

- **Miscellaneous Programs and Events** includes a proposed budget of \$200,000 for a special city-wide event, the Texas Weekend of Remembrance. Also included in this category is \$25,000 for Misc. nonprofit/charitable Programs and Events at local hotels that meet the criteria for Hotel Tax use. These funds will be distributed at the discretion of the City Manager.

CAPITAL EXPENDITURES

Proposed FY20 CIP Budget appropriations for Hotel Tax Fund projects total \$2,559,819, with projected FY20 expenses of \$6,706,223. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. Hotel Tax Fund projects are funded by hotel occupancy taxes. The City anticipates that this revenue will fund a portion of Southeast Park’s construction, with the remainder funded by CO debt. The City anticipates the phased construction of the Park will begin in FY20. The City also expects a significant number of individuals and teams from outside of the community to play in various tournaments once the Park is complete.

- Construction will begin on Phase I of **Southeast Park** in FY20. This construction will include development of ball fields, parking, lighting, restrooms, pavilion, batting cages and park amenities. Construction is expected to be complete in late FY20.
- An SLA has been proposed to purchase equipment needed for the maintenance of the fields at the new Southeast Park. This new facility will be used to host numerous Hot Tax Fund eligible tourism events, so the expenses will be split 50% to the General Fund and 50% the Hotel Tax Fund. The full amount for both SLAs will be budgeted and expensed in the General Fund and a transfer from the HOT fund for 50% will be made to reimburse the General Fund.

| Proposed Service level Adjustments | One-Time | Recurring | Total |
|---|-------------------|------------------|-------------------|
| Southeast - Field Equipment (50% GF/50% HOT) | \$ 208,300 | \$ 8,200 | \$ 216,500 |
| Southeast Crew - Crew Leader & Groundsworker (50% GF/50% HOT) | - | 51,333 | 51,333 |
| Total | \$ 208,300 | \$ 59,533 | \$ 267,833 |

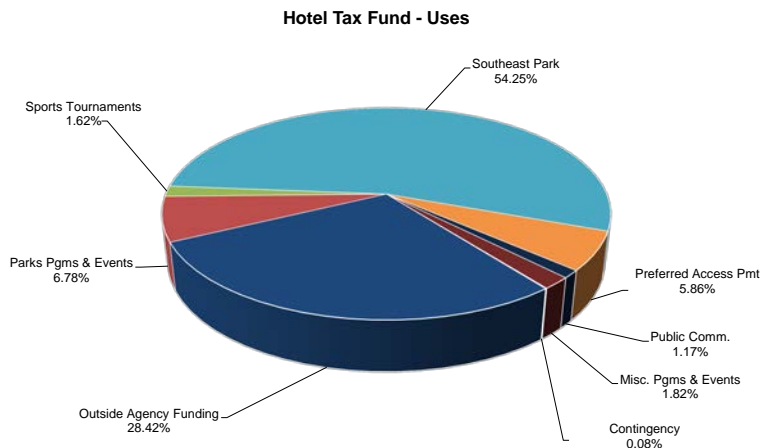
OUTSIDE AGENCY FUNDING EXPENDITURES

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. A total of \$3,514,993 of Hotel Tax funding is budgeted in FY20 for the following Outside Agencies:

- \$1,962,903 for EBCS O&M
- \$669,114 for EBCS Grant Program
- \$145,000 for Easterwood Airport advertising
- \$290,000 for Arts Council O&M
- \$397,976 to Arts Council for affiliate funding
- \$25,000 to Veterans Memorial
- \$25,000 for B/CS Chamber of Commerce.

**City of College Station
Hotel Tax Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| Beginning Fund Balance | \$ 18,990,640 | \$ 19,043,198 | \$ 19,043,198 | \$ 15,938,304 | \$ - | \$ 15,938,304 | |
| REVENUES | | | | | | | |
| Taxes | \$ 5,737,743 | \$ 5,493,466 | \$ 5,727,207 | \$ 5,784,479 | \$ - | \$ 5,784,479 | 5.30% |
| Investment Earnings | 301,212 | 203,708 | 576,306 | 517,995 | - | 517,995 | 154.28% |
| Other | 10,436 | 17,890 | 247,033 | - | - | - | |
| Total Revenues | <u>\$ 6,049,391</u> | <u>\$ 5,715,064</u> | <u>\$ 6,550,546</u> | <u>\$ 6,302,474</u> | <u>\$ -</u> | <u>\$ 6,302,474</u> | 10.28% |
| Total Funds Available | <u>\$ 25,040,031</u> | <u>\$ 24,758,262</u> | <u>\$ 25,593,744</u> | <u>\$ 22,240,778</u> | <u>\$ -</u> | <u>\$ 22,240,778</u> | -10.17% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| City Operations: | | | | | | | |
| Parks Programs & Events | \$ 832,684 | \$ 461,373 | \$ 512,621 | \$ 570,406 | \$ 51,333 | \$ 621,739 | 34.76% |
| Public Communications | 56,645 | 186,516 | 122,400 | 144,872 | - | 144,872 | -22.33% |
| Sports Tournament Promotional Funds | - | 300,000 | - | 200,000 | - | 200,000 | -33.33% |
| Preferred Access Payment | 499,427 | 700,000 | 361,257 | 725,000 | - | 725,000 | 3.57% |
| Miscellaneous Programs & Events | 1,979 | 250,000 | 85,000 | 225,000 | - | 225,000 | -10.00% |
| Capital Expenditures: | | | | | | | |
| Veteran's Park Synthetic Fields (HM1601) | 1,541,014 | 5,054,408 | 5,054,408 | - | - | - | -100.00% |
| Southeast Park (HM1607) | - | 3,953,403 | - | 6,706,223 | - | 6,706,223 | 69.63% |
| Capital Purchases | 37,975 | 123,800 | 82,324 | - | 216,500 | 216,500 | 74.88% |
| Total City Operations Expenditures | <u>\$ 2,969,724</u> | <u>\$ 11,029,500</u> | <u>\$ 6,218,010</u> | <u>\$ 8,571,501</u> | <u>\$ 267,833</u> | <u>\$ 8,839,334</u> | -19.86% |
| Outside Agency Funding Expenditures: | | | | | | | |
| B/CS CVB O&M (component unit) | \$ 1,699,383 | \$ 1,996,128 | \$ 1,996,128 | \$ 1,962,903 | \$ - | \$ 1,962,903 | -1.66% |
| B/CS CVB Grant Program (component unit) | 490,742 | 588,950 | 588,950 | 669,114 | - | 669,114 | 13.61% |
| Easterwood Advertising | 106,117 | 114,376 | 114,376 | 145,000 | - | 145,000 | 26.77% |
| Arts Council - O&M/Facility | 290,000 | 290,000 | 290,000 | 290,000 | - | 290,000 | 0.00% |
| Arts Council - Marketing Funding | 390,868 | 397,976 | 397,976 | 397,976 | - | 397,976 | 0.00% |
| 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 | <u>\$ 3,027,110</u> | <u>\$ 3,437,430</u> | <u>\$ 3,437,430</u> | <u>\$ 3,514,993</u> | <u>\$ -</u> | <u>\$ 3,514,993</u> | 2.26% |
| Contingency | \$ - | \$ 60,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 | -83.33% |
| Total Operating Expenses & Transfers | <u>\$ 5,996,834</u> | <u>\$ 14,526,930</u> | <u>\$ 9,655,440</u> | <u>\$ 12,096,494</u> | <u>\$ 267,833</u> | <u>\$ 12,364,327</u> | -14.89% |
| Measurement Focus Increase (Decrease) | | | | | | | |
| Increase (Decrease) in Fund Balance | <u>\$ 52,558</u> | <u>\$ (8,811,866)</u> | <u>\$ (3,104,894)</u> | <u>\$ (5,794,020)</u> | <u>\$ (267,833)</u> | <u>\$ (6,061,853)</u> | |
| Ending Fund Balance | <u>\$ 19,043,198</u> | <u>\$ 10,231,332</u> | <u>\$ 15,938,304</u> | <u>\$ 10,144,284</u> | <u>\$ (267,833)</u> | <u>\$ 9,876,451</u> | |



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 Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) funds.

- CDBG and HOME funds may only be used to:
 - (1) Benefit low and moderate income persons;
 - (2) Aid in the elimination of slum and blighting influences, and/or
 - (3) Meet a particular urgent need.
- CDBG funds may be used to meet local needs through a wide range of community development activities, while HOME funds may only be used for affordable housing activities.
- The FY20 budget was developed using input received in a series of public hearings, program committee meetings, and citizen input.
- Historically, the City has utilized CDBG and HOME funds for a variety of programs and activities including:
 - Affordable housing programs (home buyer assistance, security deposit assistance, rehabilitation, leveraged development for new construction, and minor repairs);
 - Funding of direct services to low-income families;
 - Economic development;
 - Code enforcement;
 - Acquisition;
 - Demolition;
 - Park, street, infrastructure and public facility improvements in low-income areas of the City.
- CDBG funds public service agencies via the Joint Relief Funding Review Committee (JRFRC). 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. See appendix I for details of the agencies to be funded for FY20.
- The FY20 proposed budget includes the following SLAs:

| Service Level Adjustments | One-Time | Recurring | Total |
|---|-----------------|------------------|------------------|
| Tf 50% Code Enforce Officer from General Fund | \$ - | \$ 27,831 | \$ 27,831 |
| PTNB Code Enforce Staff Assistant | - | 14,676 | \$ 14,676 |
| PTNB Staff Assistant | - | 14,676 | \$ 14,676 |
| Community Dev. SLA Totals | \$ - | \$ 57,183 | \$ 57,183 |

- The US Department of Housing and Urban Development has expanded low-to-moderate income (LMI) block groups in College Station. The three proposed SLAs will increase staffing levels to assist with additional support along with increased outreach and educational efforts.

**City of College Station
Community Development Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| REVENUES | | | | | | | |
| Grants | | | | | | | |
| Community Development Block Grant | \$ 753,603 | \$ 1,730,842 | \$ 1,730,842 | \$ 2,108,524 | \$ - | \$ 2,108,524 | 21.82% |
| Home Grant | 546,714 | 783,993 | 783,993 | 801,006 | - | 801,006 | 2.17% |
| Recaptured Funds & Program Income - CDBG | 1,795 | - | - | - | - | - | N/A |
| Recaptured Funds & Program Income - HOME | 53,556 | - | - | - | - | - | N/A |
| Total Revenues | <u>\$ 1,355,668</u> | <u>\$ 2,514,835</u> | <u>\$ 2,514,835</u> | <u>\$ 2,909,530</u> | <u>\$ -</u> | <u>\$ 2,909,530</u> | 15.69% |
| TOTAL FUNDS AVAILABLE | <u>\$ 1,355,668</u> | <u>\$ 2,514,835</u> | <u>\$ 2,514,835</u> | <u>\$ 2,909,530</u> | <u>\$ -</u> | <u>\$ 2,909,530</u> | 15.69% |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Community Development Block Grant | | | | | | | |
| Housing Assistance/Rehab | \$ 11,583 | \$ 71,314 | \$ 71,314 | \$ 108,175 | \$ - | \$ 108,175 | 51.69% |
| Clearance/Demolition | | 10,000 | 10,000 | 10,000 | - | 10,000 | 0.00% |
| Acquisitions | 120,814 | 739,075 | 739,075 | 1,260,020 | - | 1,260,020 | 70.49% |
| Public Service Agency Funding | 148,735 | 185,075 | 185,075 | 233,085 | - | 233,085 | 25.94% |
| Code Enforcement | | 28,500 | 28,500 | 31,268 | 42,507 | 73,775 | 158.86% |
| Administrative Fees | 305,292 | 220,645 | 220,645 | 202,877 | 14,676 | 217,553 | -1.40% |
| Economic Development | | - | - | 50,000 | - | 50,000 | N/A |
| Public Facilities Projects | | | | | | | |
| Georgie Fitch Park Improvements | 20,083 | 342,402 | 342,402 | 155,916 | - | 155,916 | -54.46% |
| Southwest Pkwy Sidewalks | 131,184 | 133,831 | 133,831 | - | - | - | -100.00% |
| Park Place Sidewalks | 1,502 | - | - | - | - | - | N/A |
| Lincoln Center Bus Shelter | 11,713 | - | - | - | - | - | N/A |
| Holleman ADA Sidewalk | 7,268 | - | - | - | - | - | N/A |
| Cross Street ADA Sidewalks | 267 | - | - | - | - | - | N/A |
| Total CDBG Expenditures | <u>\$ 758,441</u> | <u>\$ 1,730,842</u> | <u>\$ 1,730,842</u> | <u>\$ 2,051,341</u> | <u>\$ 57,183</u> | <u>\$ 2,108,524</u> | 21.82% |
| Home Grant | | | | | | | |
| Homeowner Assistance (Rehab/Reconstruction) | \$ - | \$ 111,943 | \$ 111,943 | \$ 56,943 | \$ - | \$ 56,943 | -49.13% |
| CHDO Operating Expenses | 17,460 | - | - | 70,993 | - | 70,993 | N/A |
| New Construction | 137,724 | 45,580 | 45,580 | 152,677 | - | 152,677 | 234.96% |
| Homebuyer's Assistance | 266,758 | 353,712 | 353,712 | 392,548 | - | 392,548 | 10.98% |
| Tenant Based Rental Assistance | 28,650 | 25,596 | 25,596 | 25,604 | - | 25,604 | 0.03% |
| CHDO | 92,902 | 155,839 | 155,839 | 102,241 | - | 102,241 | -34.39% |
| Administrative Fees | - | 91,323 | 91,323 | - | - | - | -100.00% |
| Rental Rehabilitation | - | - | - | - | - | - | N/A |
| Total Home Expenditures | <u>\$ 543,494</u> | <u>\$ 783,993</u> | <u>\$ 783,993</u> | <u>\$ 801,006</u> | <u>\$ -</u> | <u>\$ 801,006</u> | 2.17% |
| Other | | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Other Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | N/A |
| Total Operating Expenses & Transfers | <u>\$ 1,301,935</u> | <u>\$ 2,514,835</u> | <u>\$ 2,514,835</u> | <u>\$ 2,852,347</u> | <u>\$ 57,183</u> | <u>\$ 2,909,530</u> | 15.69% |
| Expenditures Under (Over) Revenues | <u>\$ 53,733</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 57,183</u> | <u>\$ (57,183)</u> | <u>\$ -</u> | |
| Measurement Focus Increase (Decrease) | (53,733) | | | | | | |
| ENDING FUND BALANCE * | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 57,183</u> | <u>\$ (57,183)</u> | <u>\$ -</u> | |

*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.

**City of College Station
Community Development Fund
Operations & Maintenance Summary**

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Community Development | \$ 1,129,882 | \$ 2,038,602 | \$ 2,038,602 | \$ 2,696,431 | \$ 57,183 | \$ 2,753,614 | 35.07% |
| TOTAL | \$ 1,129,882 | \$ 2,038,602 | \$ 2,038,602 | \$ 2,696,431 | \$ 57,183 | \$ 2,753,614 | 35.07% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 263,595 | \$ 289,945 | \$ 289,945 | \$ 299,103 | \$ 57,183 | \$ 356,286 | 22.88% |
| Supplies | 1,571 | 2,123 | 2,123 | 2,087 | - | 2,087 | -1.70% |
| Maintenance | - | - | - | - | - | - | N/A |
| Purchased Services | 864,716 | 1,746,534 | 1,746,534 | 2,395,241 | - | 2,395,241 | 37.14% |
| Capital Outlay | - | - | - | - | - | - | N/A |
| TOTAL | \$ 1,129,882 | \$ 2,038,602 | \$ 2,038,602 | \$ 2,696,431 | \$ 57,183 | \$ 2,753,614 | 35.07% |

| PERSONNEL | | | | | | | |
|-----------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Community Development | 3.50 | 3.50 | | 3.50 | 1.50 | 5.00 | 42.86% |
| TOTAL | 3.50 | 3.50 | | 3.50 | 1.50 | 5.00 | 42.86% |

**City of College Station
Roadway Maintenance Fee Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|--------------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING FUND BALANCE | \$ 330,641 | \$ 789,203 | \$ 789,203 | \$ 865,004 | \$ - | \$ 865,004 | |
| REVENUES | | | | | | | |
| Utility Revenues | \$ 4,601,811 | \$ 4,473,530 | \$ 4,607,743 | \$ 4,914,000 | \$ - | \$ 4,914,000 | 9.85% |
| Interest on Investments | 24,454 | 15,000 | 15,000 | 16,000 | - | 16,000 | 6.67% |
| Total Revenues | <u>\$ 4,626,265</u> | <u>\$ 4,488,530</u> | <u>\$ 4,622,743</u> | <u>\$ 4,930,000</u> | <u>\$ -</u> | <u>\$ 4,930,000</u> | 9.84% |
| TOTAL FUNDS AVAILABLE | <u>4,956,906</u> | <u>5,277,733</u> | <u>5,411,946</u> | <u>5,795,004</u> | <u>-</u> | <u>5,795,004</u> | 9.80% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Roadway/Streets Maintenance | \$ 4,012,459 | \$ 4,527,791 | \$ 4,409,812 | \$ 4,757,791 | \$ - | \$ 4,757,791 | 5.08% |
| General & Administrative Transfers | 134,457 | 137,130 | 137,130 | 159,467 | - | 159,467 | 16.29% |
| Contingency | - | 25,000 | - | 50,000 | - | 50,000 | 100.00% |
| Total Expenditures & Transfers | <u>\$ 4,146,916</u> | <u>\$ 4,689,921</u> | <u>\$ 4,546,942</u> | <u>\$ 4,967,258</u> | <u>\$ -</u> | <u>\$ 4,967,258</u> | 5.91% |
| Increase (Decrease) in Fund Balance | <u>\$ 479,349</u> | <u>\$ (201,391)</u> | <u>\$ 75,801</u> | <u>\$ (37,258)</u> | <u>\$ -</u> | <u>\$ (37,258)</u> | |
| Measurement Focus Increase (Decrease) | \$ (20,787) | | | | | | |
| ENDING FUND BALANCE | <u><u>\$ 789,203</u></u> | <u><u>\$ 587,812</u></u> | <u><u>\$ 865,004</u></u> | <u><u>\$ 827,746</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 827,746</u></u> | |

The Roadway Maintenance Fee Fund was established in FY17 to administer financial activity related to the Roadway Maintenance Fee. 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.

System-Wide Impact Fee Funds

The City of College Station established the following System-Wide Impact Fee Funds in FY17.

- Water
- Wastewater
- Roadway Service Areas A-D

The purpose of these funds is to collect revenue generated from various impact fees. The City uses this revenue to fund existing and future CIP projects that serve or will serve new development.

Water and Wastewater fees are collected on a city-wide basis and are based on water meter size. Budgeted FY20 Water and Wastewater Impact Fee revenues total \$290,000 and \$1,750,000, respectively. The City anticipates using future Water and Wastewater impact fee revenue to offset future eligible projects' debt service payments. The City currently uses the collected fees for the Well #9/Well #9 Collection Line and LCWWTP Expansion debt service payments. Budgeted FY20 Water and Wastewater transfers for these projects are \$290,000 and \$1,175,000, respectively.

The City collects Roadway fees in four separate service areas and transfers the revenue to the Streets Capital Improvement Projects Fund. Budgeted FY20 Roadway Impact Fee revenues total \$252,000. In FY19, the City used Service Area C fees for the Capstone/Barron Realignment project (ST1605). Projected Area C Fund balance was not sufficient to transfer the budgeted \$595,000; instead, the City transferred an estimated \$550,000. The City will also transfer Service Area D fees in future fiscal years to fund the Rehabilitation of W.D. Fitch (Rock Prairie Road to Tonkaway Lake). The City also plans to transfer revenue from Areas A and B to use for eligible projects once sufficient funds are collected. Due to projected fund balance, the City does not anticipate any FY20 budgeted expenditures.

The City presents all impact fee eligible projects in their respective CIP Fund Summaries. Current impact fee eligible projects' debt service payments exceed current and projected impact fee revenue.

City of College Station
System-Wide Water Impact Fee Fund
Fund Summary

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|--------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ 45,075 | \$ 26,767 | \$ 26,767 | \$ 33,334 | \$ - | \$ 33,334 | |
| REVENUES | | | | | | | |
| Impact Fee Revenues | \$ 339,325 | \$ 301,933 | \$ 305,000 | \$ 290,000 | \$ - | \$ 290,000 | -4% |
| Interest on Investments | 1,553 | 1,000 | 3,500 | 1,000 | - | 1,000 | 0% |
| Total Revenues | <u>\$ 340,878</u> | <u>\$ 302,933</u> | <u>\$ 308,500</u> | <u>\$ 291,000</u> | <u>\$ -</u> | <u>\$ 291,000</u> | -4% |
| TOTAL FUNDS AVAILABLE | <u>385,953</u> | <u>329,700</u> | <u>335,267</u> | <u>324,334</u> | <u>-</u> | <u>324,334</u> | -2% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Transfer for Capital Projects | \$ 359,152 | \$ 301,933 | \$ 301,933 | \$ 290,000 | \$ - | \$ 290,000 | -4% |
| Total Expenditures & Transfers | <u>\$ 359,152</u> | <u>\$ 301,933</u> | <u>\$ 301,933</u> | <u>\$ 290,000</u> | <u>\$ -</u> | <u>\$ 290,000</u> | -4% |
| Increase (Decrease) in Fund Balance | <u>\$ (18,274)</u> | <u>\$ 1,000</u> | <u>\$ 6,567</u> | <u>\$ 1,000</u> | <u>\$ -</u> | <u>\$ 1,000</u> | 0% |
| Measurement Focus Increase (Decrease) | \$ (34) | | | | | | |
| ENDING FUND BALANCE | <u>\$ 26,767</u> | <u>\$ 27,767</u> | <u>\$ 33,334</u> | <u>\$ 34,334</u> | <u>\$ -</u> | <u>\$ 34,334</u> | |

City of College Station
System-Wide Wastewater Impact Fee Fund
Fund Summary

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY19 to FY20</u> |
|--|----------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| BEGINNING BALANCE | \$ 155,476 | \$1,443,642 | \$1,443,642 | \$ 2,704,761 | \$ - | \$ 2,704,761 | |
| REVENUES | | | | | | | |
| Impact Fee Revenues | \$ 1,606,025 | \$1,811,600 | \$1,550,000 | \$ 1,750,000 | \$ - | \$ 1,750,000 | -3% |
| Interest on Investments | 14,054 | 8,000 | 40,000 | 8,000 | - | 8,000 | 0% |
| Total Revenues | <u>\$ 1,620,079</u> | <u>\$1,819,600</u> | <u>\$1,590,000</u> | <u>\$ 1,758,000</u> | <u>\$ -</u> | <u>\$ 1,758,000</u> | -3% |
| TOTAL FUNDS AVAILABLE | <u>1,775,555</u> | <u>3,263,242</u> | <u>3,033,642</u> | <u>4,462,761</u> | <u>-</u> | <u>4,462,761</u> | 37% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Transfer for Capital Projects | \$ 330,075 | \$ 328,881 | \$ 328,881 | \$ 1,175,000 | \$ - | \$ 1,175,000 | 257% |
| Total Expenditures & Transfers | <u>\$ 330,075</u> | <u>\$ 328,881</u> | <u>\$ 328,881</u> | <u>\$ 1,175,000</u> | <u>\$ -</u> | <u>\$ 1,175,000</u> | 257% |
| Increase (Decrease) in Fund Balance | <u>\$ 1,290,004</u> | <u>\$1,490,719</u> | <u>\$1,261,119</u> | <u>\$ 583,000</u> | <u>\$ -</u> | <u>\$ 583,000</u> | -61% |
| Measurement Focus Increase (Decrease) | \$ (1,838) | | | | | | |
| ENDING FUND BALANCE | <u><u>\$ 1,443,642</u></u> | <u><u>\$2,934,361</u></u> | <u><u>\$2,704,761</u></u> | <u><u>\$ 3,287,761</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 3,287,761</u></u> | |

City of College Station
System-Wide Roadway Impact Fee Funds
Fund Summary

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY19 to FY20</u> |
|---|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| BEGINNING BALANCE | \$ - | \$ 264,840 | \$ 264,840 | \$ 411,340 | \$ - | \$ 411,340 | |
| REVENUES | | | | | | | |
| Service Area A Impact Fee Revenues | \$ 40,893 | \$ 57,000 | \$ 90,000 | \$ 50,000 | | \$ 50,000 | -12% |
| Service Area B Impact Fee Revenues | 32,671 | 120,000 | 80,000 | 50,000 | - | 50,000 | -58% |
| Service Area C Impact Fee Revenues | 156,540 | 420,000 | 410,000 | 100,000 | - | 100,000 | -76% |
| Service Area D Impact Fee Revenues | 33,000 | 81,000 | 110,000 | 50,000 | - | 50,000 | -38% |
| Interest on Investments | 2,074 | 5,000 | 6,500 | 2,000 | - | 2,000 | -60% |
| Total Revenues | <u>\$ 265,177</u> | <u>\$ 683,000</u> | <u>\$ 696,500</u> | <u>\$ 252,000</u> | <u>\$ -</u> | <u>\$ 252,000</u> | -63% |
| TOTAL FUNDS AVAILABLE | <u>265,177</u> | <u>947,840</u> | <u>961,340</u> | <u>663,340</u> | <u>-</u> | <u>663,340</u> | -30% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Service Area A Transfer for Capital Projects | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Service Area B Transfer for Capital Projects | - | - | - | - | - | - | N/A |
| Service Area C Transfer for Capital Projects* | - | 595,000 | 550,000 | - | - | - | -100% |
| Service Area D Transfer for Capital Projects | - | - | - | - | - | - | N/A |
| Total Expenditures & Transfers | <u>\$ -</u> | <u>\$ 595,000</u> | <u>\$ 550,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | -100% |
| Increase (Decrease) in Fund Balance | <u>\$ 265,177</u> | <u>\$ 88,000</u> | <u>\$ 146,500</u> | <u>\$ 252,000</u> | <u>\$ -</u> | <u>\$ 252,000</u> | 186% |
| Measurement Focus Increase (Decrease) | \$ (337) | | | | | | |
| ENDING FUND BALANCE | <u>\$ 264,840</u> | <u>\$ 352,840</u> | <u>\$ 411,340</u> | <u>\$ 663,340</u> | <u>\$ -</u> | <u>\$ 663,340</u> | |

* Projected total Service Area C impact fee revenue at the end of FY19 will not be enough to cover the budgeted transfer of \$595,000.

**City of College Station
Wolf Pen Creek TIF Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|-----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ 1,277,906 | \$ 11,812 | \$ 11,812 | \$ - | \$ - | \$ - | |
| REVENUES | | | | | | | |
| Investment Earnings | \$ 11,812 | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Total Revenues | <u>\$ 11,812</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | N/A |
| TOTAL FUNDS AVAILABLE | <u>1,289,718</u> | <u>11,812</u> | <u>11,812</u> | <u>-</u> | <u>-</u> | <u>-</u> | -100% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| WPC Festival Site | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Reimbursement to CSISD | 1,277,906 | 200,147 | - | - | - | - | -100% |
| Transfer Out to General Fund | - | 12,238 | 11,812 | - | - | - | -100% |
| Other | - | - | - | - | - | - | |
| Total Expenditures & Transfers | <u>\$ 1,277,906</u> | <u>\$ 212,385</u> | <u>\$ 11,812</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | -100% |
| Increase (Decrease) in Fund Balance | <u>\$ (1,266,094)</u> | <u>\$ (212,385)</u> | <u>\$ (11,812)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | -100% |
| Measurement Focus Increase (Decrease) | | | | | | | |
| ENDING FUND BALANCE | <u>\$ 11,812</u> | <u>\$ (200,573)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |

The Wolf Pen Creek (WPC) TIF Fund accounted for ad valorem tax and other revenues that were accrued to the WPC TIF District. The fund also accounted for expenditures on projects that took place in the WPC District.

The TIF expired on December 31, 2009. Therefore, no ad valorem revenue was 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 proceeds that were due to CSISD were paid out in full and the fund was completely depleted in FY19.

**City of College Station
East Medical District TIRZ No. 19 Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ 5,704 | \$ 18,222 | \$ 18,222 | \$ 59,579 | \$ - | \$ 59,579 | |
| REVENUES | | | | | | | |
| Ad Valorem Tax COCS | \$ 12,448 | \$ 40,957 | \$ 40,957 | \$ 12,740 | \$ - | \$ 12,740 | -69% |
| Ad Valorem Tax Brazos County | - | - | - | - | - | - | N/A |
| Investment Earnings | 70 | 75 | 400 | 500 | - | 500 | 567% |
| Total Revenues | <u>\$ 12,518</u> | <u>\$ 41,032</u> | <u>\$ 41,357</u> | <u>\$ 13,240</u> | <u>\$ -</u> | <u>\$ 13,240</u> | -68% |
| TOTAL FUNDS AVAILABLE | <u>\$ 18,222</u> | <u>\$ 59,254</u> | <u>\$ 59,579</u> | <u>\$ 72,819</u> | <u>\$ -</u> | <u>\$ 72,819</u> | 23% |
| 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>\$ 12,518</u> | <u>\$ 41,032</u> | <u>\$ 41,357</u> | <u>\$ 13,240</u> | <u>\$ -</u> | <u>\$ 13,240</u> | -68% |
| Measurement Focus Increase (Decrease) | \$ - | | | | | | |
| ENDING FUND BALANCE | <u>\$ 18,222</u> | <u>\$ 59,254</u> | <u>\$ 59,579</u> | <u>\$ 72,819</u> | <u>\$ -</u> | <u>\$ 72,819</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 FY20, it is anticipated that \$12,740 in ad valorem tax will be collected in the East Medical District TIRZ #19. No expenditures are projected for FY20. Therefore, the FY20 ending fund balance is projected to increase 22% over the projected FY19 ending fund balance.

**City of College Station
Dartmouth Synthetic TIRZ
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|--------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ - | \$ - | \$ - | \$ 2,573 | \$ - | \$ 2,573 | |
| REVENUES | | | | | | | |
| Ad Valorem Tax COCS | \$ - | \$ 1,392 | \$ 1,392 | \$ 7,263 | \$ - | \$ 7,263 | 422% |
| Ad Valorem Tax Brazos County | - | 1,181 | 1,181 | 6,187 | - | 6,187 | |
| Investment Earnings | - | 75 | - | 75 | - | 75 | 0% |
| Total Revenues | <u>\$ -</u> | <u>\$ 2,648</u> | <u>\$ 2,573</u> | <u>\$ 13,525</u> | <u>\$ -</u> | <u>\$ 13,525</u> | 411% |
| TOTAL FUNDS AVAILABLE | <u>\$ -</u> | <u>\$ 2,648</u> | <u>\$ 2,573</u> | <u>\$ 16,098</u> | <u>\$ -</u> | <u>\$ 16,098</u> | 508% |
| 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>\$ 2,648</u> | <u>\$ 2,573</u> | <u>\$ 13,525</u> | <u>\$ -</u> | <u>\$ 13,525</u> | 411% |
| Measurement Focus Increase (Decrease) | \$ - | | | | | | |
| ENDING FUND BALANCE | <u><u>\$ -</u></u> | <u><u>\$ 2,648</u></u> | <u><u>\$ 2,573</u></u> | <u><u>\$ 16,098</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 16,098</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 FY20, it is anticipated that \$13,450 in ad valorem tax will be collected in the Dartmouth Synthetic TIRZ. No expenditures are projected for FY20.

**City of College Station
Court Technology Fee Fund
Fund Summary**

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY19 to FY20</u> |
|--|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| Beginning Fund Balance | \$ 467,993 | \$ 465,633 | \$ 465,633 | \$ 469,094 | \$ - | \$ 469,094 | |
| REVENUES | | | | | | | |
| Court Technology Fees | \$ 52,197 | \$ 61,180 | \$ 57,167 | \$ 60,674 | \$ - | \$ 60,674 | -0.83% |
| Investment Interest | 7,470 | 4,720 | 7,732 | 6,623 | - | 6,623 | 40.32% |
| Total Revenues | <u>\$ 59,667</u> | <u>\$ 65,900</u> | <u>\$ 64,899</u> | <u>\$ 67,297</u> | <u>\$ -</u> | <u>\$ 67,297</u> | 2.12% |
| EXPENDITURES | | | | | | | |
| Court Technology Projects | \$ 61,434 | \$ 81,619 | \$ 61,437 | \$ 81,623 | \$ 428,000 | \$ 509,623 | 524.39% |
| Total Expenditures | <u>\$ 61,434</u> | <u>\$ 81,619</u> | <u>\$ 61,437</u> | <u>\$ 81,623</u> | <u>\$ 428,000</u> | <u>\$ 509,623</u> | 524.39% |
| Increase (Decrease) in Fund Balance | <u>\$ (1,767)</u> | <u>\$ (15,719)</u> | <u>\$ 3,462</u> | <u>\$ (14,326)</u> | <u>\$ (428,000)</u> | <u>\$ (442,326)</u> | |
| Measurement Focus Adjustment | \$ (593) | - | - | - | - | - | |
| Ending Fund Balance | <u>\$ 465,633</u> | <u>\$ 449,914</u> | <u>\$ 469,094</u> | <u>\$ 454,768</u> | <u>\$ (428,000)</u> | <u>\$ 26,768</u> | |

The Court Technology Fee Fund revenues can be used to fund technology projects at the Municipal Court Facility. Defendants convicted of a misdemeanor offense in the municipal court shall pay a municipal court technology fee of \$4.00. Total proposed FY20 Court Technology Fee revenues are \$60,674. Proposed FY20 expenditures total \$509,623 and include a one-time purchase of new court technology software shown in the SLA below:

| Service Level Adjustments | One-Time | Recurring | Total |
|---|------------------|------------------|-------------------|
| Replace Municipal Court Management Software | \$380,000 | \$ 48,000 | \$ 428,000 |
| Fiscal Services SLA Total | \$380,000 | \$ 48,000 | \$ 428,000 |

**City of College Station
Court Security Fee Fund
Fund Summary**

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY19 to FY20</u> |
|--|-------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| BEGINNING FUND BALANCE | \$ 29,449 | \$ 32,074 | \$ 32,074 | \$ 26,050 | \$ - | \$ 26,050 | |
| REVENUES | | | | | | | |
| Court Security Fees | \$ 39,145 | \$ 46,240 | \$ 36,492 | \$ 43,266 | \$ - | \$ 43,266 | -6.43% |
| Investment Interest | 552 | 425 | 527 | 440 | - | 440 | 3.53% |
| Other | - | - | - | - | - | - | N/A |
| Total Revenues | <u>\$ 39,697</u> | <u>\$ 46,665</u> | <u>\$ 37,019</u> | <u>\$ 43,706</u> | <u>\$ -</u> | <u>\$ 43,706</u> | -6.34% |
| Total Funds Available | <u>\$ 69,146</u> | <u>\$ 78,739</u> | <u>\$ 69,093</u> | <u>\$ 69,756</u> | <u>\$ -</u> | <u>\$ 69,756</u> | |
| EXPENDITURES | | | | | | | |
| Court Security | \$ 37,029 | \$ 44,279 | \$ 43,043 | \$ 73,336 | \$ - | \$ 73,336 | 65.62% |
| Total Expenditures | <u>\$ 37,029</u> | <u>\$ 44,279</u> | <u>\$ 43,043</u> | <u>\$ 73,336</u> | <u>\$ -</u> | <u>\$ 73,336</u> | 65.62% |
| Increase (Decrease) in Fund Balance | <u>\$ 2,668</u> | <u>\$ 2,386</u> | <u>\$ (6,024)</u> | <u>\$ (29,630)</u> | <u>\$ -</u> | <u>\$ (29,630)</u> | |
| Measurement Focus Adjustment | \$ (43) | | | | | | |
| Ending Fund Balance | <u><u>\$ 32,074</u></u> | <u><u>\$ 34,460</u></u> | <u><u>\$ 26,050</u></u> | <u><u>\$ 28,435</u></u> | <u><u>\$ -</u></u> | <u><u>\$ (3,580)</u></u> | |

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. Proposed FY20 fund revenues are \$43,706. In FY20 the only FTE in the Court Security Fund will be 25% funded by the General Fund. Proposed FY20 expenditures are \$73,336 which includes 75% of the Court Security FTE.

**City of College Station
Court Security Fee Fund
Operations & Maintenance Summary**

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------|------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Court Security | \$ 37,029 | \$ 44,279 | \$ 43,043 | \$ 73,336 | \$ - | \$ 73,336 | 65.62% |
| TOTAL | \$ 37,029 | \$ 44,279 | \$ 43,043 | \$ 73,336 | \$ - | \$ 73,336 | 65.62% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits* | \$ 37,029 | \$ 44,279 | \$ 43,043 | \$ 73,336 | \$ - | \$ 73,336 | 65.62% |
| Supplies | - | - | - | - | - | - | N/A |
| Maintenance | - | - | - | - | - | - | N/A |
| Purchased Services | - | - | - | - | - | - | N/A |
| Capital Outlay | - | - | - | - | - | - | N/A |
| TOTAL | \$ 37,029 | \$ 44,279 | \$ 43,043 | \$ 73,336 | \$ - | \$ 73,336 | 65.62% |

| PERSONNEL | | | | | | | |
|----------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Court Security | 0.50 | 0.50 | | 0.75 | - | 0.75 | 50.00% |
| TOTAL | 0.50 | 0.50 | | 0.75 | - | 0.75 | 50.00% |

* From FY16 through FY19, 50% of the salary and benefits expenditures in this Fund were transferred to General Fund (Municipal Court Division) via Budget Amendment. For FY20, the Court Security Fund proportion will increase to 75% and there will be a corresponding decrease of 25% in the Municipal Court Division of Fiscal Services in the General Fund.

**City of College Station
Juvenile Case Manager Fee Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|--------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| Beginning Fund Balance | \$ 218,894 | \$ 166,010 | \$ 166,010 | \$ 144,033 | \$ - | \$ 144,033 | |
| REVENUES | | | | | | | |
| Juvenile Case Manager Fees | \$ 65,241 | \$ 77,190 | \$ 69,803 | \$ 70,501 | \$ - | \$ 70,501 | -8.67% |
| Interest Earnings | 3,125 | 1,600 | 3,252 | 2,878 | - | 2,878 | 79.88% |
| Total Revenues | <u>\$ 68,366</u> | <u>\$ 78,790</u> | <u>\$ 73,055</u> | <u>\$ 73,379</u> | <u>\$ -</u> | <u>\$ 73,379</u> | -6.87% |
| EXPENDITURES | | | | | | | |
| Operating Expenditures | \$ 121,033 | \$ 129,753 | \$ 95,032 | \$ 90,506 | \$ - | \$ 90,506 | -30.25% |
| Total Expenditures | <u>\$ 121,033</u> | <u>\$ 129,753</u> | <u>\$ 95,032</u> | <u>\$ 90,506</u> | <u>\$ -</u> | <u>\$ 90,506</u> | -30.25% |
| Increase (Decrease) in Fund Balance | <u>\$ (52,667)</u> | <u>\$ (50,963)</u> | <u>\$ (21,977)</u> | <u>\$ (17,127)</u> | <u>\$ -</u> | <u>\$ (17,127)</u> | |
| Measurement Focus Increase (Decrease) | \$ (217) | | | | | | |
| Ending Fund Balance | <u>\$ 166,010</u> | <u>\$ 115,047</u> | <u>\$ 144,033</u> | <u>\$ 126,906</u> | <u>\$ -</u> | <u>\$ 126,906</u> | |

The Juvenile Case Manager Fee Fund revenues are used to fund Juvenile Case Management and the City's Teen Court Program as well as the training, travel, office supplies, and other necessary expenses relating to the position of the Juvenile Case Manager. Defendants convicted of a misdemeanor offense in the municipal court shall pay a juvenile case manager fee of \$5.00. In FY20 the Juvenile Case Manager will be 25% funded by the General Fund and 75% funded through the Juvenile Case Manager Fund. Proposed FY20 revenues in the fund total \$73,379. Proposed FY20 expenditures total \$90,506.

City of College Station
Juvenile Case Manager Fee Fund
Operations & Maintenance Summary

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------|-------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Juvenile Case Manager | \$ 121,033 | \$ 129,753 | \$ 95,032 | \$ 90,506 | \$ - | \$ 90,506 | -30.25% |
| TOTAL | \$ 121,033 | \$ 129,753 | \$ 95,032 | \$ 90,506 | \$ - | \$ 90,506 | -30.25% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|-------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 117,714 | \$ 119,188 | \$ 91,717 | \$ 83,438 | \$ - | \$ 83,438 | -29.99% |
| Supplies | 974 | 1,000 | 465 | 1,068 | - | 1,068 | 6.80% |
| Maintenance | - | - | - | - | - | - | N/A |
| Purchased Services | 2,345 | 9,565 | 2,850 | 6,000 | - | 6,000 | -37.27% |
| Capital Outlay | - | - | - | - | - | - | N/A |
| TOTAL | \$ 121,033 | \$ 129,753 | \$ 95,032 | \$ 90,506 | \$ - | \$ 90,506 | -30.25% |

| PERSONNEL | | | | | | | |
|-----------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Juvenile Case Manager | 1.75 | 1.75 | | 1.25 | - | 1.25 | -28.57% |
| TOTAL | 1.75 | 1.75 | | 1.25 | - | 1.25 | 0.00% |

* Beginning in FY20, 25% of the full-time and part-time employee salary and benefit expenses will be allocated to the Municipal Court Division of Fiscal Services in the General Fund.

**City of College Station
Truancy Prevention Fee Fund
Fund Summary**

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY19 to FY20</u> |
|--|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| BEGINNING BALANCE | \$ 52,308 | \$ 64,568 | \$ 64,568 | \$ 77,900 | \$ - | \$ 77,900 | 20.65% |
| REVENUES | | | | | | | |
| Truancy Prevention Fees | \$ 11,554 | \$ 12,880 | \$ 12,531 | \$ 12,657 | \$ - | \$ 12,657 | -1.73% |
| Investment Earnings | 952 | 720 | 1,170 | 1,181 | - | 1,181 | 64.03% |
| Total Revenues | <u>\$ 12,506</u> | <u>\$ 13,600</u> | <u>\$ 13,701</u> | <u>\$ 13,838</u> | <u>\$ -</u> | <u>\$ 13,838</u> | 1.75% |
| TOTAL FUNDS AVAILABLE | <u>64,814</u> | <u>78,168</u> | <u>78,269</u> | <u>91,738</u> | <u>-</u> | <u>91,738</u> | 17.36% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Operating Expenditures | \$ 164 | \$ 6,000 | \$ 369 | \$ 9,040 | \$ - | \$ 9,040 | 50.67% |
| Total Expenditures & Transfers | <u>\$ 164</u> | <u>\$ 6,000</u> | <u>\$ 369</u> | <u>\$ 9,040</u> | <u>\$ -</u> | <u>\$ 9,040</u> | 50.67% |
| Increase (Decrease) in Fund Balance | <u>\$ 12,342</u> | <u>\$ 7,600</u> | <u>\$ 13,332</u> | <u>\$ 4,798</u> | <u>\$ -</u> | <u>\$ 4,798</u> | -36.87% |
| Measurement Focus Increase (Decrease) | \$ (82) | | | | | | |
| ENDING FUND BALANCE | <u>\$ 64,568</u> | <u>\$ 72,168</u> | <u>\$ 77,900</u> | <u>\$ 82,698</u> | <u>\$ -</u> | <u>\$ 82,698</u> | |

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. Proposed FY20 revenues total \$13,838. Proposed FY20 expenditures total \$9,040 to fund training, travel, and printing and postage expenses associated with this fund.

**City of College Station
Police Seizure
Fund Summary**

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY19 to FY20</u> |
|--|--------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| Beginning Fund Balance | \$ 104,707 | \$ 128,083 | \$ 128,083 | \$ 118,210 | \$ - | \$ 118,210 | -7.71% |
| REVENUES | | | | | | | |
| Police Seizure Revenues | \$ 42,405 | \$ 25,000 | \$ 15,792 | \$ 38,192 | \$ - | \$ 38,192 | 52.77% |
| Investment Earnings | 2,386 | 690 | 5,366 | 690 | - | 690 | 0.00% |
| Total Revenues | <u>\$ 44,791</u> | <u>\$ 25,690</u> | <u>\$ 21,158</u> | <u>\$ 38,882</u> | <u>\$ -</u> | <u>\$ 38,882</u> | 51.35% |
| EXPENDITURES | | | | | | | |
| Police Seizure Programs | \$ 21,008 | \$ 30,000 | \$ 31,031 | \$ 31,576 | \$ - | \$ 31,576 | 5.25% |
| Total Expenditures | <u>\$ 21,008</u> | <u>\$ 30,000</u> | <u>\$ 31,031</u> | <u>\$ 31,576</u> | <u>\$ -</u> | <u>\$ 31,576</u> | 5.25% |
| Increase (Decrease) in Fund Balance | <u>\$ 23,783</u> | <u>\$ (4,310)</u> | <u>\$ (9,873)</u> | <u>\$ 7,306</u> | <u>\$ -</u> | <u>\$ 7,306</u> | -269.51% |
| Measurement Focus Increase (Decrease) | \$ (407) | | | | | | |
| Ending Fund Balance | <u><u>\$ 128,083</u></u> | <u><u>\$ 123,773</u></u> | <u><u>\$ 118,210</u></u> | <u><u>\$ 125,516</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 125,516</u></u> | 1.41% |

The Police Seizure Fund accounts for items received by the City through the Police Department from forfeiture of property resulting from 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 \$38,882 in FY20. Expenditures of \$31,576 are proposed for FY20. 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**

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY18 to FY19</u> |
|--|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| Beginning Fund Balance | \$ 1,512,097 | \$ 1,557,265 | \$ 1,620,731 | \$ 1,706,425 | \$ - | \$ 1,706,425 | |
| REVENUES | | | | | | | |
| Lot Sales | \$ 352,579 | \$ 266,342 | \$ 343,549 | \$ 269,005 | \$ - | \$ 269,005 | 1.00% |
| Investment Earnings | 23,273 | 14,201 | 25,000 | 15,561 | - | 15,561 | 9.58% |
| Total Revenues | <u>\$ 375,852</u> | <u>\$ 280,543</u> | <u>\$ 368,549</u> | <u>\$ 284,566</u> | <u>\$ -</u> | <u>\$ 284,566</u> | 1.43% |
| EXPENDITURES | | | | | | | |
| Debt Service Transfer | \$ 264,453 | \$ 272,855 | \$ 272,855 | \$ 281,595 | \$ - | \$ 281,595 | 3.20% |
| Misc Non-Operating Expenses | 2,791 | - | 10,000 | - | - | - | |
| Total Expenditures | <u>\$ 267,244</u> | <u>\$ 272,855</u> | <u>\$ 282,855</u> | <u>\$ 281,595</u> | <u>\$ -</u> | <u>\$ 281,595</u> | 3.20% |
| Increase/Decrease in Fund Balance | <u>\$ 108,608</u> | <u>\$ 7,688</u> | <u>\$ 85,694</u> | <u>\$ 2,971</u> | <u>\$ -</u> | <u>\$ 2,971</u> | |
| Ending Fund Balance | <u>\$ 1,620,731</u> | <u>\$ 1,564,953</u> | <u>\$ 1,706,425</u> | <u>\$ 1,709,396</u> | <u>\$ -</u> | <u>\$ 1,709,396</u> | |

This fund accounts for two-thirds of the proceeds from the sale of cemetery lots and other revenue that is collected through the Memorial Cemetery and Aggie Field of Honor. This fund also accounts for expenditures on projects that take place at this location. A transfer to the Debt Service Fund, in the amount of \$281,595 is included in the FY20 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 FY20 and for future years.

Two new CIP projects are scheduled to begin in FY20. The first project is for the installation of wrought iron fence to complete the perimeter fencing around the Aggie Field of Honor. The second project is for the design and construction of a maintenance shop building within Memorial Cemetery. Both projects will be debt funded, which is expected to increase the debt service transfer to \$467,985 beginning in FY21. No other significant budget changes are proposed for FY20.

**City of College Station
Memorial Cemetery Endowment Fund
Fund Summary**

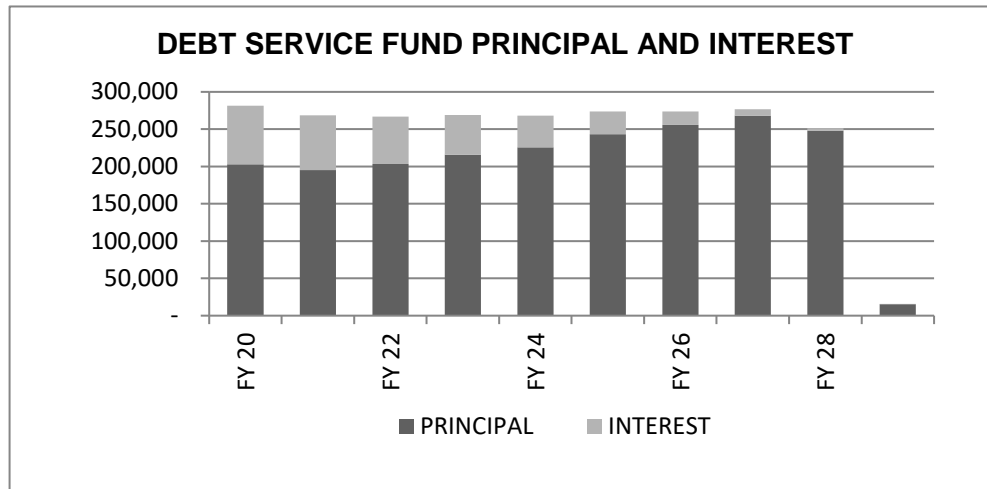
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|----------------------------|----------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| Beginning Fund Balance | \$ 1,147,888 | \$ 1,087,933 | \$ 1,130,918 | \$ 1,314,708 | \$ - | \$ 1,314,708 | |
| REVENUES | | | | | | | |
| Lot Sales | \$ 177,932 | \$ 145,708 | \$ 169,211 | \$ 132,495 | \$ - | \$ 132,495 | -9.07% |
| Investment Earnings | 8,000 | 9,962 | 20,000 | 13,349 | - | 13,349 | 34.00% |
| Total Revenues | <u>\$ 185,932</u> | <u>\$ 155,670</u> | <u>\$ 189,211</u> | <u>\$ 145,844</u> | <u>\$ -</u> | <u>\$ 145,844</u> | -6.31% |
| EXPENDITURES | | | | | | | |
| Supplies | \$ - | \$ 5,000 | \$ - | \$ 30,000 | \$ - | \$ 30,000 | 500.00% |
| Advertising | - | 10,000 | - | 10,000 | - | 10,000 | 0.00% |
| Capital Outlay | 202,029 | | 421 | - | \$ - | - | N/A |
| Other | 873 | 5,540 | 5,000 | 2,040 | | 2,040 | (63.18%) |
| Total Expenditures | <u>\$ 202,902</u> | <u>\$ 20,540</u> | <u>\$ 5,421</u> | <u>\$ 42,040</u> | <u>\$ -</u> | <u>\$ 42,040</u> | 104.67% |
| Increase/Decrease in Fund Balance | <u>\$ (16,970)</u> | <u>\$ 135,130</u> | <u>\$ 183,790</u> | <u>\$ 103,804</u> | <u>\$ -</u> | <u>\$ 103,804</u> | |
| Measurement Focus Adjustment | | | | | | | |
| Ending Fund Balance | <u><u>\$ 1,130,918</u></u> | <u><u>\$ 1,223,063</u></u> | <u><u>\$ 1,314,708</u></u> | <u><u>\$ 1,418,512</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 1,418,512</u></u> | |

This fund accounts for the remaining one-third of the proceeds from the sale of cemetery lots at the Memorial Cemetery and the Aggie Field of Honor. This endowment fund was established to provide “a reliable future funding through an endowment that receives gifts that will provide a corpus that may be used to produce income and such income may be used for future care, maintenance, operations, and improvements of the Cemetery.”

There were no significant changes in the FY20 budget for this fund and no CIP projects are expected to be started in FY20.

**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 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 FY20 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
Texas Avenue Cemetery Endowment Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|----------------------------|----------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| Beginning Fund Balance | \$ 1,910,835 | \$ 1,933,057 | \$ 1,946,323 | \$ 1,849,050 | \$ - | \$ 1,849,050 | |
| REVENUES | | | | | | | |
| Sale of Cemetery Lots | \$ 9,605 | \$ 5,000 | \$ 8,300 | \$ 5,000 | \$ - | \$ 5,000 | 0.00% |
| Investment Income | 28,952 | 16,000 | 47,426 | 27,669 | - | 27,669 | 72.93% |
| Other | 210 | - | - | - | - | - | N/A |
| Total Revenues | <u>\$ 38,767</u> | <u>\$ 21,000</u> | <u>\$ 55,726</u> | <u>\$ 32,669</u> | <u>\$ -</u> | <u>\$ 32,669</u> | 55.57% |
| Total Funds Available | <u>\$ 1,949,602</u> | <u>\$ 1,954,057</u> | <u>\$ 2,002,050</u> | <u>\$ 1,881,719</u> | <u>\$ -</u> | <u>\$ 1,881,719</u> | -3.70% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Other: Filing Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Other | - | 150,000 | 150,000 | - | - | - | -100.00% |
| Other: Cemetery Plots | 3,279 | 2,500 | 3,000 | 3,000 | - | 3,000 | 20.00% |
| Total Expenditures & Transfers | <u>\$ 3,279</u> | <u>\$ 152,500</u> | <u>\$ 153,000</u> | <u>\$ 3,000</u> | <u>\$ -</u> | <u>\$ 3,000</u> | -98.03% |
| Increase in Fund Balance | <u>\$ 35,488</u> | <u>\$ (131,500)</u> | <u>\$ (97,274)</u> | <u>\$ 29,669</u> | <u>\$ -</u> | <u>\$ 29,669</u> | |
| Measurement Focus Increase (Decrease) | | | | | | | |
| Ending Fund Balance | <u><u>\$ 1,946,323</u></u> | <u><u>\$ 1,801,557</u></u> | <u><u>\$ 1,849,050</u></u> | <u><u>\$ 1,878,719</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 1,878,719</u></u> | |

The Texas Avenue Cemetery Endowment Fund is a Special Revenue Fund that was established in 1996 to provide “a reliable future funding through an endowment that receives gifts that will provide a corpus that may be used to produce income and such income may be used for future care, maintenance, operations, and improvements of the Cemetery.” This fund accounts for sales of cemetery lots and other revenues that are accrued through the College Station Cemetery on Texas Avenue.

In FY19, a \$150,000 SLA was approved for the design and construction of a new restroom to replace the existing, non ADA-compliant restroom. No SLAs or CIP projects are planned at this cemetery for FY20.

City of College Station
Public, Educational and Governmental (PEG) Access Channel Fee Fund
Fund Summary

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|--------------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| Beginning Fund Balance | \$ 608,610 | \$ 734,658 | \$ 734,658 | \$ 844,358 | \$ - | \$ 844,358 | |
| REVENUES | | | | | | | |
| Cable Franchise Fees | \$ 197,576 | \$ 199,000 | \$ 196,500 | \$ 199,000 | \$ - | \$ 199,000 | 0.00% |
| Investment Earnings | 10,250 | 14,000 | 17,800 | 12,600 | - | 12,600 | -10.00% |
| Total Revenues | <u>\$ 207,826</u> | <u>\$ 213,000</u> | <u>\$ 214,300</u> | <u>\$ 211,600</u> | <u>\$ -</u> | <u>\$ 211,600</u> | -0.66% |
| Total Funds Available | <u>\$ 816,436</u> | <u>\$ 947,658</u> | <u>\$ 948,958</u> | <u>\$ 1,055,958</u> | <u>\$ -</u> | <u>\$ 1,055,958</u> | |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Public Comm. - Prof Services | \$ 61,794 | \$ 60,411 | \$ 76,600 | \$ 106,000 | \$ - | \$ 106,000 | 75.46% |
| Public Comm. -Capital Expenditures | 19,984 | 40,000 | 28,000 | 39,300 | - | 39,300 | -1.75% |
| Other Expenditures | - | - | - | - | - | - | |
| Total Expenditures & Transfers | <u>\$ 81,778</u> | <u>\$ 100,411</u> | <u>\$ 104,600</u> | <u>\$ 145,300</u> | <u>\$ -</u> | <u>\$ 145,300</u> | 44.71% |
| Increase (Decrease) in Fund Balance | <u>\$ 126,048</u> | <u>\$ 112,589</u> | <u>\$ 109,700</u> | <u>\$ 66,300</u> | <u>\$ -</u> | <u>\$ 66,300</u> | |
| Measurement Focus Increase (Decrease) | | | | | | | |
| Ending Fund Balance | <u><u>\$ 734,658</u></u> | <u><u>\$ 847,247</u></u> | <u><u>\$ 844,358</u></u> | <u><u>\$ 910,658</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 910,658</u></u> | |

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 Channel 19, which 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.

Revenues are anticipated to decrease as more cable subscribers "cut the cord," lowering the gross revenues in cable services; however population growth is expected to offset this decrease for FY20. Professional Services expenses are expected to increase in FY20 to accommodate an expanded program as the Public Communications Department continues to increase and improve communications between the City and our citizens. Capital purchases for FY20 are expected to include a wireless mic system, a high speed lenses set, video camera accessories, photography gear, and a \$30,000 repair contingency. It is anticipated that the fund balance will be drawn down to finance communications equipment for the Public Communications Department and City Council Chambers when the new city hall is completed.

**City of College Station
R.E. Meyer Estate Restricted Gift Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ 720,241 | \$ 153,642 | \$ 153,642 | \$ 30,000 | \$ - | \$ 30,000 | |
| REVENUES | | | | | | | |
| Restricted Gift Funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Investment Earnings | 6,591 | 2,500 | 2,500 | - | - | - | -100% |
| Total Revenues | <u>\$ 6,591</u> | <u>\$ 2,500</u> | <u>\$ 2,500</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | -100% |
| TOTAL FUNDS AVAILABLE | <u>726,832</u> | <u>156,142</u> | <u>156,142</u> | <u>30,000</u> | <u>\$ -</u> | <u>\$ 30,000</u> | -81% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Senior Programs/Arts Council Bldg Renovations | \$ 573,190 | \$ 155,551 | \$ 126,142 | \$ 30,000 | \$ - | \$ 30,000 | -81% |
| Total Expenditures & Transfers | <u>\$ 573,190</u> | <u>\$ 155,551</u> | <u>\$ 126,142</u> | <u>\$ 30,000</u> | <u>\$ -</u> | <u>\$ 30,000</u> | -81% |
| Increase (Decrease) in Fund Balance | <u>\$ (566,599)</u> | <u>\$ (153,051)</u> | <u>\$ (123,642)</u> | <u>\$ (30,000)</u> | <u>\$ -</u> | <u>\$ (30,000)</u> | -80% |
| Measurement Focus Increase (Decrease) | | | | | | | |
| ENDING FUND BALANCE | <u>\$ 153,642</u> | <u>\$ 591</u> | <u>\$ 30,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |

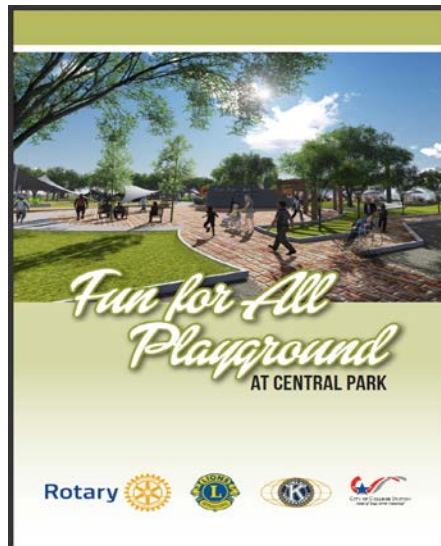


The R.E. Meyer Estate Restricted Gift Fund was established in FY14. Robert Earl "Bob" Meyer generously bequeathed a portion of his estate to the College Station Parks and Recreation Department, with the gift being restricted for the benefit of programs for senior citizens. During Mr. Meyer's lifetime,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

The majority of the gift was transferred to the Facilities and Technology Capital Improvement Projects Fund in FY18 and FY19 for renovation of the building that previously housed the Arts Council. The renovated facilities will provide an opportunity for the Parks and Recreation Department to expand upon current Senior Programs. The remaining balance of \$30,000 will be used in FY20 for Senior Programs at the renovated facility.

**City of College Station
Fun For All Playground Fund
Fund Summary**

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY19 to FY20</u> |
|--|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| BEGINNING BALANCE | \$ - | \$ 959,744 | \$ 959,744 | \$ - | \$ - | \$ - | |
| REVENUES | | | | | | | |
| Restricted Gift Funds | \$ 1,000,000 | \$ - | \$ - | \$ 1,200,000 | \$ - | \$ 1,200,000 | N/A |
| Investment Earnings | (1,271) | 5,000 | 5,000 | 6,000 | - | 6,000 | 20% |
| Total Revenues | <u>\$ 998,729</u> | <u>\$ 5,000</u> | <u>\$ 5,000</u> | <u>\$ 1,206,000</u> | <u>\$ -</u> | <u>\$ 1,206,000</u> | 24020% |
| TOTAL FUNDS AVAILABLE | <u>998,729</u> | <u>964,744</u> | <u>964,744</u> | <u>1,206,000</u> | <u>\$ -</u> | <u>1,206,000</u> | 25% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Fun for All Playground Construction (PK1409) | \$ 38,985 | \$ 500,000 | \$ 964,744 | \$ 1,206,000 | \$ - | \$ 1,206,000 | 141% |
| Total Expenditures & Transfers | <u>\$ 38,985</u> | <u>\$ 500,000</u> | <u>\$ 964,744</u> | <u>\$ 1,206,000</u> | <u>\$ -</u> | <u>\$ 1,206,000</u> | 141% |
| Increase (Decrease) in Fund Balance | <u>\$ 959,744</u> | <u>\$ (495,000)</u> | <u>\$ (959,744)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | -100% |
| Measurement Focus Increase (Decrease) | \$ - | | | | | | |
| ENDING FUND BALANCE | <u>\$ 959,744</u> | <u>\$ 464,744</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |



The Fun for All Playground Fund was established in FY18 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 who, to date, have contributed \$1,000,000 to fund the construction of Phase I of the playground. The City commitment to the playground included \$500,000 for design and marketing expenses to be paid from Park Land Dedication funds. Phase I consisted of a playground, swings, a splash pad, parking, fencing, and general infrastructure.

Phase II will include the Carolyn & John Crow Field and Entry Plaza, which is estimated to cost \$1,200,000 and will be funded through additional contributions. Construction on Phase II is expected to start in FY 20, once contributions are received.

Future Phases of construction will add additional play units and accessible exercise area, shades, lights, rubber surfacing, quiet zones, natural area and landscaping, a fishing pier and boardwalk at the pond, and additional parking.

Special Revenue CIP Budget

Special Revenue CIP encompasses Park Land Dedication and Sidewalk Zones projects. The City expects to incur significant non-routine (i.e., not O&M related) expenses on multiple Special Revenue projects. These projects will have substantial FY20 activity related to land acquisition, design and engineering, and/or construction. As a result, these projects account for a majority of the FY20 Special Revenue CIP Budget appropriations.

The City coordinates the following projects with other CIP projects, when applicable. The FY20 CIP Budget also includes other projects the City began in prior fiscal years. For specific Special Revenue project details and timing, please reference individual workbooks presented in the CIP Budget Book.

Park Land Projects

Since Park Land projects depend on funds received in each Park Land Zone, the FY20 CIP Budget does not include any initial appropriations for Park Land projects. Contributions of \$400,000 are anticipated and will be appropriated throughout the upcoming fiscal year via Budget Amendments. Appropriated funds will accumulate in the fund for each zone until projects are identified and adequate funding becomes available. Park Land contributions not spent will carry over to future fiscal years.

Similar to other CIP projects, Park Land prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. Significant projects under construction in FY19 include:

- Northgate Park – Design and Construction
- Fun for All Playground – Design and construction - Phase I
- Reatta Meadows Park – Park improvements
- Barracks Park – Design and Construction
- Bachmann Park Parking Lot Rehab – Rehabilitation and engineering of drainage and parking lot

Sidewalk Zone Projects

Sidewalk Zone projects depend on the receipt and expenditure of funds paid by developers to the City. Developers pay these fees in accordance with the City's Sidewalk ordinance in lieu of constructing required sidewalks and/or multi-use paths. The City must spend Sidewalk fees in the same Zone as the approved development. Additionally, the City can only use the collected revenue for construction, reconstruction, and/or land acquisition costs associated with sidewalks and multi-use paths.

Several Sidewalk Zones contain balances not yet committed to specific projects. The City will appropriate funds as contributions are received and relevant projects develop. If funds are not spent in FY20, contributions will carry over to future fiscal years and remain available for projects in the appropriate Zone.

Special Revenue Projects' O&M Costs

Due to the nature of Special Revenue projects, the City may incur additional ongoing O&M expenses. As part of their 5-year Strategic Plan, each department includes the impact of current and future projects in their O&M budgets. In most instances, departments can absorb minor additional expenses or the City will add anticipated O&M costs to the base budget (e.g., increased utility expenses). If additional personnel for new projects are required (e.g., maintenance staff for a new park), departments will submit SLAs for review and possible approval.

A summary at the end of this section presents the Special Revenue projects' estimated O&M costs. The City anticipates limited future funding for project related O&M expenses. As a result, departments will continue to evaluate current operations before budget increases are approved. The City may also recommend delaying projects if recurring O&M expenses cannot be supported.

**PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| | PROJECT # | FY20 BUDGET | BUDGET APPROPRIATIONS | | |
|---------------------------------------|--------------------|-------------|-----------------------|---------------------|---------------------|
| | | | THROUGH FY18 | FY19 | FY20 |
| BEGINNING FUND BALANCE: | | | | \$ 1,150,163 | \$ 785,049 |
| ADDITIONAL RESOURCES: | | | | | |
| CONTRIBUTIONS | | | | \$ 400,000 | \$ 400,000 |
| INVESTMENT EARNINGS | | | | 10,000 | 17,300 |
| INTRAGOVERNMENTAL TRANSFERS | | | | - | - |
| OTHER | | | | - | - |
| SUBTOTAL ADDITIONAL RESOURCES | | | | \$ 410,000 | \$ 417,300 |
| TOTAL RESOURCES AVAILABLE | | | | \$ 1,560,163 | \$ 1,202,349 |
| PARK LAND DEDICATION FUNDS | | | | | |
| ZONE 1 PARK | PK0051 | - | - | - | - |
| NORTHGATE PARK | PK1718 | 575,000 | 575,000 | - | - |
| ZONE 2 PARK | PK0052 | - | - | - | - |
| ZONE 3 PARK | PK0053 | - | - | - | - |
| FUN FOR ALL PLAYGROUND | PK1409 | 135,000 | 135,000 | - | - |
| * ZONE 4 PARK | PK0054 | - | - | - | - |
| CRESCENT POINT PARK | PK1601 | 100,659 | 96,575 | 4,084 | - |
| VETERAN'S PARK AMENITIES | PK1902 | 215,000 | - | 215,000 | - |
| SUMMIT CROSSING PARK DESIGN | PK1908 | 64,000 | - | 64,000 | - |
| CYCLEX SIGNAGE | PK1906 | 3,250 | - | 3,250 | - |
| ZONE 6 PARK | PK0056 | - | - | - | - |
| GABBARD PARK FENCE & DOCK REPAIR | PK1810 | 129,000 | 135,000 | (6,264) | - |
| CYCLEX SIGNAGE | PK1906 | 20,500 | - | 20,500 | - |
| ZONE 7 PARK | PK0057 | - | - | - | - |
| CROMPTON PARK BBALL PAVILION | PK1717 | 366,452 | 355,000 | 11,452 | - |
| * ZONE 8 PARK | PK0058 | - | - | - | - |
| ** ZONE 9 PARK (incl Zone 24) | PK0059/PK1205 | - | - | - | - |
| LICK CREEK TRAILHEAD & PARKING | ST1711 | 62,600 | - | 62,600 | - |
| ZONE 10 PARK | PK0060 | - | - | - | - |
| REATA MEADOWS PARK | PK1602 | 457,089 | 456,500 | 589 | - |
| SONOMA PARK DESIGN | PK1603 | 14,020 | 20,000 | (5,980) | - |
| CYCLEX SIGNAGE | PK1906 | 5,750 | - | 5,750 | - |
| EDELWEISS GARTENS BASKETBALL RESURFAC | PK1914 | 6,500 | - | 6,500 | - |
| ** ZONE 11 PARK (incl Zone 14) | PK0061/PK0717 | - | - | - | - |
| PEBBLE CREEK RESURFACING | PK1811 | 84,538 | 65,000 | 19,538 | - |
| LICK CREEK WATER FOUNTAIN | PK1907 | 40,000 | - | 40,000 | - |
| ZONE 12 PARK | PK0824 | - | - | - | - |
| COVE OF NANTUCKET IMPROVEMENTS | PK1817 | 24,000 | 24,000 | - | - |
| ZONE 13 PARK | PK0807 | - | - | - | - |
| ZONE 15 PARK | PK0808 | - | - | - | - |
| BARRACKS PARK | PK1522 | 1,328,000 | 1,328,000 | - | - |
| ** COMMUNITY PARK ZONE A/B | PK1304/1203/1915 | - | - | - | - |
| POTENTIAL LAND PURCHASES | TBD | - | - | - | - |
| BACHMANN PARK PARKING LOT REHAB | PK1806 | 1,600,000 | 1,600,000 | - | - |
| CYCLEX SIGNAGE | PK1906 | 5,500 | - | 5,500 | - |
| ** COMMUNITY PARK ZONE C/D | PK1204/PK1813/1916 | - | - | - | - |
| FUN FOR ALL PLAYGROUND | PK1409 | 365,000 | 365,000 | - | - |
| CENTRAL PARK PARKING LOT REHAB | PK1805 | 450,000 | 450,000 | - | - |
| CLOSED PROJECTS | | | | | |
| FUTURE PROJECTS | | | | | |
| CAPITAL PROJECTS SUBTOTAL | | | | \$ 446,519 | \$ - |
| OTHER | | | | - | - |
| GENERAL & ADMIN. CHARGES | | | | 36,212 | 32,414 |
| TOTAL EXPENDITURES | | | | \$ 482,731 | \$ 32,414 |
| MEASUREMENT FOCUS INCREASE (DECREASE) | | | | | |
| ENDING FUND BALANCE: | | | | \$ 1,077,432 | \$ 1,169,936 |

* 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.

Beginning in FY19, Contributions will be appropriated on Budget Amendments throughout the year to ensure contributions are available to be spent as they are received.

**PARK LAND DEDICATION
CAPITAL IMPROVEMENT PROJECTS
FY20 THROUGH FY25**

| ACTUALS THROUGH FY17 | PROJECTED EXPENDITURES | | | | | | | |
|-------------------------|------------------------|--------------|------------|------------|------------|------------|------------|------------|
| | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
| \$ 7,502,271 | \$ 7,064,592 | \$ 1,150,163 | \$ 785,049 | \$ 335,049 | \$ 335,049 | \$ 335,049 | \$ 335,049 | \$ 335,049 |
| \$ 779,751 | \$ 400,000 | \$ 400,000 | | | | | | |
| 50,785 | 70,646 | 17,300 | | | | | | |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| \$ 830,536 | \$ 470,646 | \$ 417,300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 8,332,807 | \$ 7,535,238 | \$ 1,567,463 | \$ 785,049 | \$ 335,049 | \$ 335,049 | \$ 335,049 | \$ 335,049 | \$ 335,049 |
| - | - | - | - | - | - | - | - | - |
| 217 | 51,380 | 523,186 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 135,000 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 8,164 | 1,214 | 91,281 | - | - | - | - | - | - |
| - | - | 215,000 | - | - | - | - | - | - |
| - | - | 64,000 | - | - | - | - | - | - |
| - | - | 3,250 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | 128,736 | - | - | - | - | - | - | - |
| - | - | 20,500 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 10,325 | 19,548 | 336,306 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 62,600 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 18,680 | 294,732 | 143,678 | - | - | - | - | - | - |
| 2,216 | 5,832 | 5,972 | - | - | - | - | - | - |
| - | - | 5,750 | - | - | - | - | - | - |
| - | - | 6,500 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 84,538 | - | - | - | - | - | - |
| - | - | 40,000 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 24,000 | - | - | - | - | - | - |
| - | 3,190 | - | - | - | - | - | - | - |
| 2,548 | - | - | - | - | - | - | - | - |
| 883,537 | 202,691 | 241,771 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 2,842,857 | - | - | - | - | - | - |
| - | 116,437 | 990,000 | - | - | - | - | - | - |
| - | - | 5,500 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 261,510 | 21,176 | 82,314 | - | - | - | - | - | - |
| - | 25,140 | 424,860 | - | - | - | - | - | - |
| - | 356,909 | - | - | - | - | - | - | - |
| - | - | - | 750,000 | 450,000 | - | - | - | - |
| \$ 1,187,197 | \$ 1,226,986 | \$ 6,348,863 | \$ 750,000 | \$ 450,000 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| - | 41,229 | 36,212 | 32,414 | - | - | - | - | - |
| \$ 1,268,215 | \$ 6,385,075 | \$ 782,414 | \$ 450,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 7,064,592 | \$ 1,150,163 | \$ 785,049 | \$ 335,049 | \$ 335,049 | \$ 335,049 | \$ 335,049 | \$ 335,049 | \$ 335,049 |

Drainage Utility Fund

Drainage Engineering 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.

Drainage Maintenance 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 residential charges based on a set fee per residential unit and commercial charges calculated on the basis of building square footage.

- Beginning FY20 Drainage fees will have an annual CPI-U adjustment made as of October 1. The last adjustment of drainage rates was 2009.
- Proposed operations and maintenance expenditure budget includes the following SLA:

| Service Level Adjustments | One-Time | Recurring | Total |
|-------------------------------|-------------------|-----------------|-------------------|
| Storm Drain Inspection Camera | \$ 126,000 | \$ 5,300 | \$ 131,300 |
| Drainage SLA Totals | \$ 126,000 | \$ 5,300 | \$ 131,300 |

- An SLA is proposed for the purchase of storm drain inspection camera. This equipment will be used to inspect storm drains that are too small or unsafe for human inspection. This will identify blockages, separations, and materials that impede the flow of storm water run-off.
- Fleet Replacements are scheduled as follows:

| Year | Description | |
|------|----------------------------|-------------------|
| 2005 | FREIGHTLINER SERVICE Truck | \$ 130,000 |
| 2010 | JD TRACTOR 6430 | 100,000 |
| | Total Replacements | \$ 230,000 |

In prior years the replacements were made in the Equipment Replacement Fund; beginning in FY20, transfers will be made to the fund that owns the vehicles and purchases will be made in the Drainage Fund.

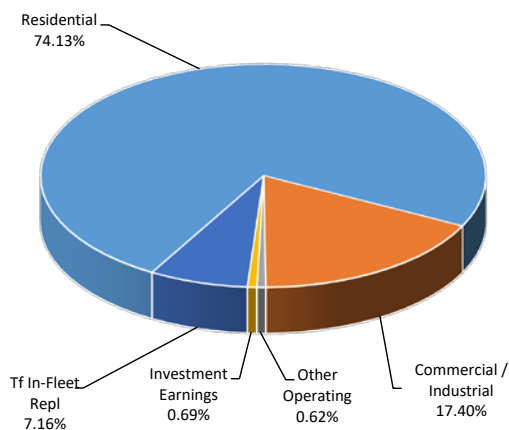
- Capital projects budgeted for FY20 are: Culvert at Miliff/Redmond, drainage improvements at University & Stallings, and minor drainage improvements as needed. Proposed FY20 CIP Budget appropriations for Drainage projects total \$500,000, with projected FY20 expenses of \$916,500. Prior year budget appropriations carry forward and span fiscal years while additional appropriations may be added as projects progress. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. Drainage projects are funded by utility fee revenue collected from residential and commercial consumers.



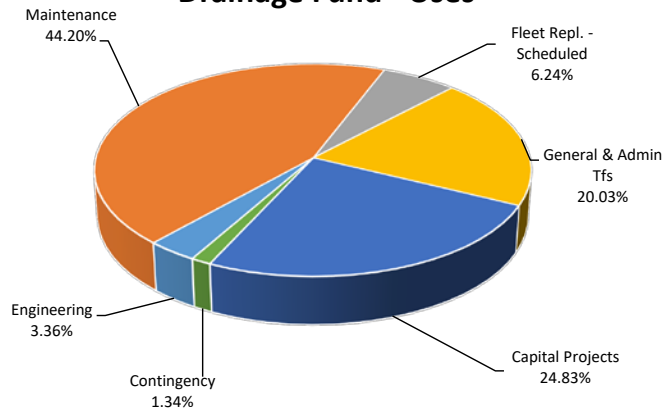
**City of College Station
Drainage Utility Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING FUND BALANCE | <u>\$ 1,872,882</u> | <u>\$ 1,716,249</u> | <u>\$ 1,716,249</u> | <u>\$ 1,107,305</u> | <u>\$ -</u> | <u>\$ 1,107,305</u> | |
| REVENUES | | | | | | | |
| Residential | \$ 1,877,471 | \$ 1,911,840 | \$ 1,948,000 | \$ 2,377,000 | \$ - | \$ 2,377,000 | 24.33% |
| Commercial / Industrial | 447,991 | 477,960 | 457,200 | 558,000 | - | 558,000 | 16.75% |
| Other Operating | - | - | 20,200 | 20,000 | - | 20,000 | N/A |
| Investment Earnings | 26,951 | 20,000 | 27,000 | 22,000 | - | 22,000 | 10.00% |
| Transfer In - Fleet Replacement | - | - | - | 230,000 | - | 230,000 | N/A |
| Total Revenues | <u>\$ 2,352,413</u> | <u>\$ 2,409,800</u> | <u>\$ 2,452,400</u> | <u>\$ 3,207,000</u> | <u>\$ -</u> | <u>\$ 3,207,000</u> | 33.08% |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Engineering | \$ 114,175 | \$ 121,129 | \$ 114,652 | \$ 123,728 | \$ - | \$ 123,728 | 2.15% |
| Maintenance | 1,292,883 | 1,525,514 | 1,367,088 | 1,500,168 | 131,300 | 1,631,468 | 6.95% |
| Fleet Replacements - Scheduled | - | - | - | 230,000 | - | 230,000 | N/A |
| General & Admin Transfers | 604,753 | 620,533 | 620,533 | 739,339 | - | 739,339 | 19.15% |
| Total Operating Expenditures & Transfers | <u>\$ 2,011,811</u> | <u>\$ 2,267,176</u> | <u>\$ 2,102,273</u> | <u>\$ 2,593,235</u> | <u>\$ 131,300</u> | <u>\$ 2,724,535</u> | 20.17% |
| NONOPERATING EXPENDITURES/TRANSFERS | | | | | | | |
| Capital Projects | \$ 472,743 | \$ 885,000 | \$ 959,071 | \$ 916,500 | \$ - | \$ 916,500 | 3.56% |
| Contingency | - | - | - | 50,000 | - | 50,000 | N/A |
| Total Non Operating Expenditures | <u>\$ 472,743</u> | <u>\$ 885,000</u> | <u>\$ 959,071</u> | <u>\$ 966,500</u> | <u>\$ -</u> | <u>\$ 966,500</u> | 9.21% |
| Total Operating & Non Operating Expenditures | <u>\$ 2,484,554</u> | <u>\$ 3,152,176</u> | <u>\$ 3,061,344</u> | <u>\$ 3,559,735</u> | <u>\$ 131,300</u> | <u>\$ 3,691,035</u> | 17.09% |
| Increase/Decrease in Fund Balance | <u>\$ (132,141)</u> | <u>\$ (742,376)</u> | <u>\$ (608,944)</u> | <u>\$ (352,735)</u> | <u>\$ (131,300)</u> | <u>\$ (484,035)</u> | |
| Measurement Focus Increase (Decrease) | \$ (24,492) | | | | | | |
| ENDING FUND BALANCE | <u>\$ 1,716,249</u> | <u>\$ 973,873</u> | <u>\$ 1,107,305</u> | <u>\$ 754,570</u> | <u>\$ (131,300)</u> | <u>\$ 623,270</u> | |

Drainage Fund- Sources



Drainage Fund - Uses



**City of College Station
Drainage Utility Fund
Operations & Maintenance Summary**

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Civil Engineering | \$ 114,175 | \$ 121,129 | \$ 114,652 | \$ 123,728 | \$ - | \$ 123,728 | 2.15% |
| Drainage Maintenance | 1,292,883 | 1,525,514 | 1,367,088 | 1,500,168 | 131,300 | 1,631,468 | 6.95% |
| TOTAL | \$ 1,407,058 | \$ 1,646,643 | \$ 1,481,740 | \$ 1,623,896 | \$ 131,300 | \$ 1,755,196 | 6.59% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 904,144 | \$ 1,042,742 | \$ 958,368 | \$ 1,060,653 | \$ - | \$ 1,060,653 | 1.72% |
| Supplies | 68,715 | 86,832 | 68,012 | 84,939 | 4,500 | 89,439 | 3.00% |
| Maintenance | 167,945 | 141,746 | 141,746 | 152,552 | 1,800 | 154,352 | 8.89% |
| Purchased Services | 266,254 | 375,323 | 313,614 | 325,752 | - | 325,752 | -13.21% |
| Capital Outlay | - | - | - | - | 125,000 | 125,000 | N/A |
| TOTAL | \$ 1,407,058 | \$ 1,646,643 | \$ 1,481,740 | \$ 1,623,896 | \$ 131,300 | \$ 1,755,196 | 6.59% |

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|----------------------|----------------|---------------------------|---------------------------------|--------------------------|----------------------------|--|
| Civil Engineering | 1.00 | 1.00 | 1.00 | - | 1.00 | 0.00% |
| Drainage Maintenance | 17.00 | 17.00 | 17.00 | - | 17.00 | 0.00% |
| TOTAL | 18.00 | 18.00 | 18.00 | - | 18.00 | 0.00% |

**City of College Station
Sidewalk Zone Funds
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|-------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING BALANCE | \$ 96,548 | \$ 102,684 | \$ 102,684 | \$ 167,019 | \$ - | \$ 167,019 | |
| REVENUES | | | | | | | |
| Contributions | \$ 36,580 | \$ - | \$ 66,240 | \$ - | \$ - | \$ - | N/A |
| Investment Earnings | 1,680 | 1,250 | 1,970 | 1,250 | - | 1,250 | -100% |
| Total Revenues | <u>\$ 38,260</u> | <u>\$ 1,250</u> | <u>\$ 68,210</u> | <u>\$ 1,250</u> | <u>\$ -</u> | <u>\$ 1,250</u> | -100% |
| TOTAL FUNDS AVAILABLE | <u>134,808</u> | <u>103,934</u> | <u>170,894</u> | <u>168,269</u> | <u>-</u> | <u>168,269</u> | -100% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Sidewalk Zone 1 | \$ - | \$ 10,000 | \$ - | \$ 111 | \$ - | \$ 111 | -100% |
| Sidewalk Zone 2 | - | 7,000 | - | 79 | - | 79 | -100% |
| Sidewalk Zone 3 | 6,000 | 6,500 | - | 73 | - | 73 | -100% |
| Southwood SW Deisgn (ST1710) | - | - | - | - | - | - | N/A |
| Sidewalk Zone 5 | 26,125 | - | 3,875 | 1,263 | - | 1,263 | N/A |
| Southwood SW Deisgn (ST1710) | - | - | - | - | - | - | N/A |
| Sidewalk Zone 8 | - | 3,000 | - | 3,108 | - | 3,108 | -100% |
| Emerald Dove Sidewalk (ST1707) | - | - | - | - | - | - | N/A |
| Sidewalk Zone 9 | - | 10,000 | - | 225 | - | 225 | -100% |
| Sidewalk Zone 13 | - | 6,000 | - | 408 | - | 408 | -100% |
| Sidewalk Zone 14 | - | 30,000 | - | 320 | - | 320 | -100% |
| Sidewalk Zone 15 | - | 17,000 | - | 192 | - | 192 | -100% |
| Holleman Drive South Sidewalk | - | - | - | - | - | - | N/A |
| Other | - | - | - | - | - | - | N/A |
| Total Expenditures & Transfers | <u>\$ 32,125</u> | <u>\$ 89,500</u> | <u>\$ 3,875</u> | <u>\$ 5,779</u> | <u>\$ -</u> | <u>\$ 5,779</u> | -100% |
| Increase (Decrease) in Fund Balance | <u>\$ 6,135</u> | <u>\$ (88,250)</u> | <u>\$ 64,335</u> | <u>\$ (4,529)</u> | <u>\$ -</u> | <u>\$ (4,529)</u> | -100% |
| Measurement Focus Increase (Decrease) | \$ 1 | | | | | | |
| ENDING FUND BALANCE | <u>\$ 102,684</u> | <u>\$ 14,434</u> | <u>\$ 167,019</u> | <u>\$ 162,490</u> | <u>\$ -</u> | <u>\$ 162,490</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 FY20 estimated ending fund balance is anticipated to decrease 6.5% from the FY19 estimated ending fund balance.

Special Revenue Funds Capital Improvement Projects Estimated Operations and Maintenance Costs*

| | Projected | | | | | Comments |
|---|------------------|------------------|------------------|------------------|------------------|---|
| | FY21 | FY22 | FY23 | FY24 | FY25 | |
| Parkland Dedication Projects | | | | | | |
| Crescent Point Park | 2,987 | 3,077 | 3,169 | 3,264 | 3,362 | Maintenance and utility costs |
| Northgate Park | 4,750 | 4,893 | 5,039 | 5,190 | 5,346 | Maintenance and utility costs |
| Crompton Park Basketball Pavilion | 1,288 | 1,326 | 1,366 | 1,407 | 1,449 | Utility costs |
| Fun for All Playground | 8,240 | 8,487 | 8,742 | 9,004 | 9,274 | Playground maintenance and electric utility costs |
| Parkland Projects Totals | \$ 17,265 | \$ 17,782 | \$ 18,316 | \$ 18,865 | \$ 19,431 | |
| Community Development (CD) Fund Projects | | | | | | |
| Northgate Parking Garage Cameras | 44,290 | 45,619 | 46,987 | 48,397 | 49,849 | System maintenance |
| CD Fund Projects Totals | \$ 44,290 | \$ 45,619 | \$ 46,987 | \$ 48,397 | \$ 49,849 | |
| Total Estimated O&M Costs | \$ 61,555 | \$ 63,401 | \$ 65,303 | \$ 67,262 | \$ 69,280 | |

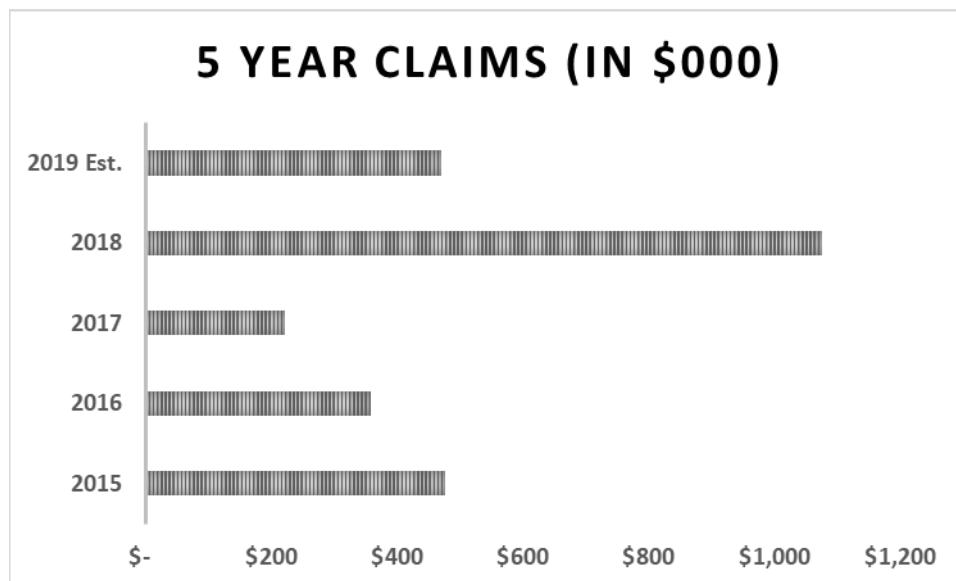
*The Operations and Maintenance (O&M) estimates reflected above are anticipated project costs. In some situations, a project's O&M cost is minimal and can be absorbed by the City department that benefits the most from the project. In other situations, the O&M cost is more significant and funding for these additional expenses will be included in the base budget. By approving capital projects, the City inherently approves the related additional O&M costs needed to run and maintain the new infrastructure. As project costs become more defined, the O&M estimates may be revised.

Property & Casualty Insurance 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 FY20 is \$1,000,000 (no change from FY19). Estimated investment earnings are \$20,000 and other revenues, including subrogation, are projected to be \$75,000. The total proposed revenues for the Property & Casualty Insurance Fund for FY20 are \$1,095,000.

Proposed FY20 expenditures in this fund are \$1,548,520, which is \$273,247 more than the estimated year-end expenditures for FY19 but \$102,028 less than the FY19 revised budget. The FY19 budget was revised via Budget Amendment to account for two water events (one in October 2018 and another in December 2018) that caused widespread damage in city buildings resulting in abatement action.

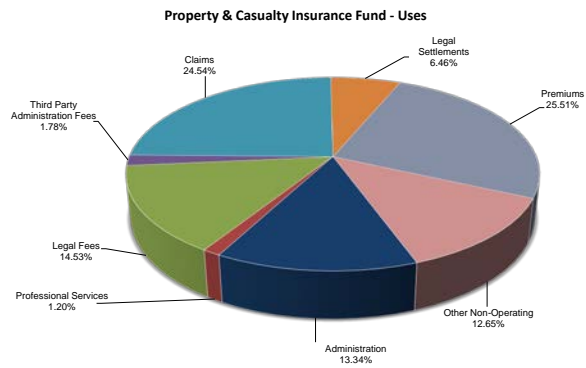
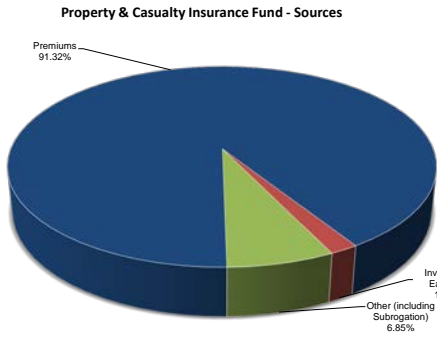
The Property & Casualty Fund is proposing one SLA to replace existing aging AED (Automated External Defibrillators) equipment and install AEDs in new facilities and vehicles. The City's current AEDs have reached the end of their useful lives and are no longer being supported by the manufacturer. The City is proposing to purchase and install 64 AED units as well as adding tourniquet kits to each station as recommended by CSFD. The Property & Casualty Fund normally budgets \$25,000 per year for AED battery replacement but since the units will all be new, that budget will not be used for that purpose in FY20 and instead will be budgeted toward the replacement project. The SLA will be a one-time cost of \$80,964 which, when combined with the existing \$25,000, will cover the cost of this project.



| Service Level Adjustment | One-Time | Recurring | Total |
|--|------------------|-------------|------------------|
| AED Installation/Replacement and Tourniquet Kits | 80,964 | - | 80,964 |
| Total | \$ 80,964 | \$ - | \$ 80,964 |

**City of College Station
Property & Casualty Insurance Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| REVENUES | | | | | | | |
| Premiums | \$ 1,001,885 | \$ 1,000,000 | \$ 1,000,004 | \$ 1,000,000 | \$ - | \$ 1,000,000 | 0.00% |
| Investment Earnings | 30,804 | 15,000 | 33,655 | 20,000 | - | 20,000 | 33.33% |
| Other (including Subrogation) | 322,721 | 75,000 | 389,190 | 75,000 | - | 75,000 | 0.00% |
| Other Revenue | 200,016 | - | - | - | - | - | N/A |
| Total Revenues | \$ 1,555,426 | \$ 1,090,000 | \$ 1,422,849 | \$ 1,095,000 | \$ - | \$ 1,095,000 | 0.46% |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Administration | \$ 160,533 | \$ 201,498 | \$ 198,064 | \$ 206,506 | \$ - | \$ 206,506 | 2.49% |
| Professional Services | 24,135 | 18,550 | 21,867 | 18,550 | - | 18,550 | 0.00% |
| Legal Fees | 117,448 | 225,000 | 174,137 | 225,000 | - | 225,000 | 0.00% |
| Third Party Administration Fees | 24,584 | 24,500 | 26,669 | 27,500 | - | 27,500 | 12.24% |
| Claims | 843,465 | 630,000 | 443,270 | 380,000 | - | 380,000 | -39.68% |
| Legal Settlements | 19,000 | 100,000 | 10,000 | 100,000 | - | 100,000 | 0.00% |
| Premiums | 351,910 | 406,000 | 377,214 | 395,000 | - | 395,000 | -2.71% |
| Other Non-Operating | 10,865 | 45,000 | 24,022 | 115,000 | 80,964 | 195,964 | 335.48% |
| Transfers Out | - | - | - | - | - | - | N/A |
| Total Operating Expenses & Transfers | \$ 1,551,940 | \$ 1,650,548 | \$ 1,275,243 | \$ 1,467,556 | \$ 80,964 | \$ 1,548,520 | -6.18% |
| Increase (Decrease) in Working Capital, <i>modified accrual budgetary basis</i> | \$ 3,486 | \$ (560,548) | \$ 147,606 | \$ (372,556) | \$ (80,964) | \$ (453,520) | |
| Measurement Focus Increase (Decrease) | \$ (379,094) | | | | | | |
| Beginning Working Capital, <i>accrual basis of accounting</i> | \$ 1,483,371 | \$ 1,107,763 | \$ 1,107,763 | \$ 1,255,369 | \$ - | \$ 1,255,369 | |
| Ending Working Capital, <i>accrual basis of accounting</i> | \$ 1,107,763 | \$ 547,215 | \$ 1,255,369 | \$ 882,813 | \$ (80,964) | \$ 801,849 | |



**City of College Station
Property & Casualty Insurance Fund
Operations & Maintenance Summary**

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------|-------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Property & Casualty | \$ 184,419 | \$220,048 | \$ 219,931 | \$ 225,056 | \$ - | \$ 225,056 | 2.28% |
| TOTAL | \$ 184,419 | \$220,048 | \$ 219,931 | \$ 225,056 | \$ - | \$ 225,056 | 2.28% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|-------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 160,284 | \$201,486 | \$ 198,052 | \$ 206,506 | \$ - | \$ 206,506 | 2.49% |
| Supplies | - | - | - | - | - | - | N/A |
| Maintenance | - | - | - | - | - | - | N/A |
| Purchased Services | 24,135 | 18,562 | 21,879 | 18,550 | - | 18,550 | -0.06% |
| Capital Outlay | - | - | - | - | - | - | N/A |
| TOTAL | \$ 184,419 | \$220,048 | \$ 219,931 | \$ 225,056 | \$ - | \$ 225,056 | 2.28% |

| PERSONNEL | | | | | | | |
|---------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Property & Casualty | 2.00 | 2.50 | | 2.50 | 0.00 | 2.50 | 0.00% |
| TOTAL | 2.00 | 2.50 | | 2.50 | 0.00 | 2.50 | 0.00% |

Employee Benefits Fund

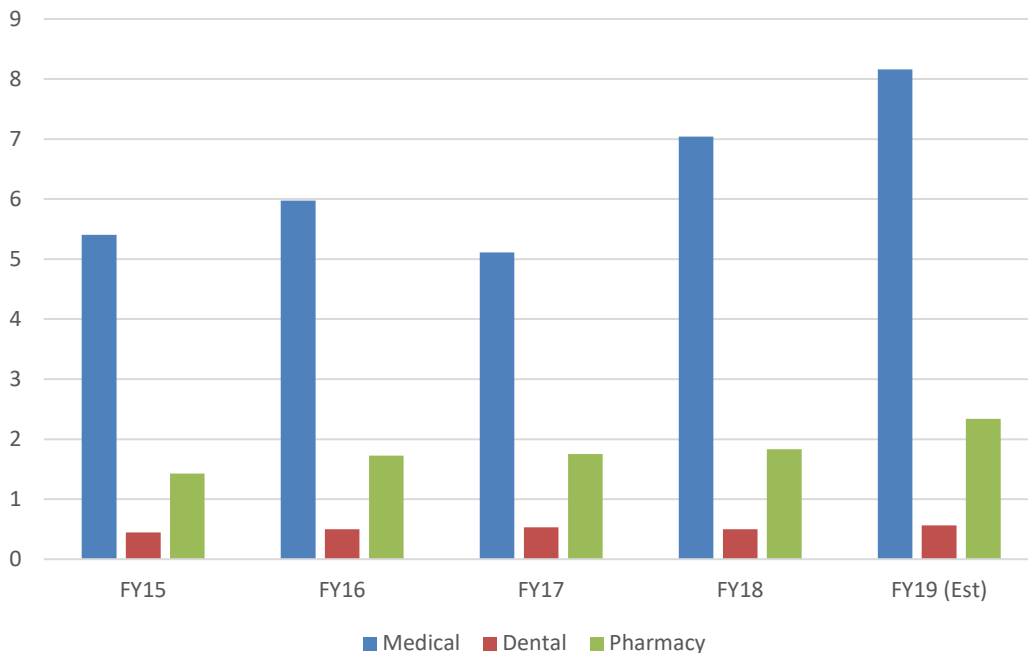
Proposed revenues in the Employee Benefits Fund are \$14,754,196, a total increase of approximately 8.94%, over the FY19 budget. The FY20 budget includes an 8.5% increase in City-paid employee Health Insurance premiums and a 3% increase in the employee contributions. The estimated year-end FY19 revenues are projected to exceed budget by over \$458,000 due mostly to a pharmacy rebate from Cigna in the amount of \$354,945.

The City has been self-funded for employee benefits since 2004.

The FY20 proposed expenditures include \$400,000 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 FY20 proposed budget is \$1,196,926 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 total proposed expenditures for the Employee Benefits Fund are \$16,017,610. The FY20 ending working capital in this fund is projected to decrease 21% when compared to the FY19 estimated ending working capital. This is due to the increase in premiums and the overall rise in claims.

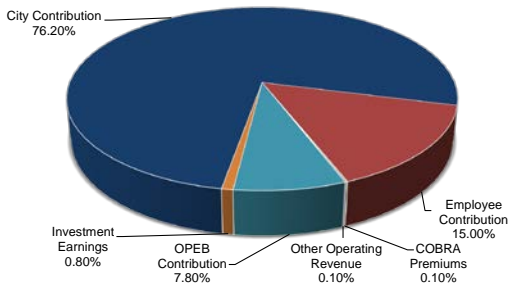
5 Year Claims History (in \$000)



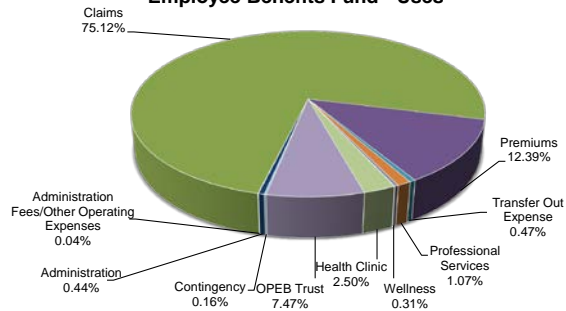
City of College Station Employee Benefits Fund Fund Summary

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| REVENUES | | | | | | | |
| City Contribution | \$ 9,619,558 | \$ 10,227,000 | \$ 10,218,498 | \$ 11,239,750 | \$ - | \$ 11,239,750 | 9.90% |
| Employee Contribution | 2,086,334 | 2,100,000 | 2,117,367 | 2,215,000 | - | 2,215,000 | 5.48% |
| COBRA Premiums | 28,095 | 7,500 | 12,295 | 7,500 | - | 7,500 | 0.00% |
| Other Operating Revenues | 10,512 | 20,000 | 369,739 | 20,000 | - | 20,000 | 0.00% |
| OPEB City Contribution | 1,073,572 | 1,103,433 | 1,105,645 | 1,146,946 | - | 1,146,946 | 3.94% |
| Investment Earnings | 155,102 | 85,000 | 177,737 | 125,000 | - | 125,000 | 47.06% |
| Total Revenues | \$ 12,973,173 | \$ 13,542,933 | \$ 14,001,281 | \$ 14,754,196 | \$ - | \$ 14,754,196 | 8.94% |
| EXPENDITURES & TRANSFERS | | | | | | | |
| Administration | \$ 68,776 | \$ 68,684 | \$ 69,683 | \$ 70,684 | \$ - | \$ 70,684 | 2.91% |
| Administration Fees | 5,864 | 6,150 | 6,589 | 7,000 | - | 7,000 | 13.82% |
| Claims | 9,639,777 | 10,694,500 | 11,484,596 | 12,032,000 | - | 12,032,000 | 12.51% |
| Premiums | 1,563,016 | 1,749,600 | 1,663,608 | 1,985,000 | - | 1,985,000 | 13.45% |
| Transfer Out Expense | 61,345 | 73,000 | 65,000 | 75,000 | - | 75,000 | 2.74% |
| Professional Services | 164,784 | 193,000 | 177,365 | 171,000 | - | 171,000 | -11.40% |
| Wellness | 14,571 | 12,000 | 19,390 | 50,000 | - | 50,000 | 316.67% |
| Other Operating | 3,757 | 4,000 | 4,915 | 5,000 | - | 5,000 | 25.00% |
| Health Clinic | 379,894 | 465,689 | 370,848 | 400,000 | - | 400,000 | -14.11% |
| OPEB Trust | 1,510,854 | 1,158,433 | 1,159,768 | 1,196,926 | - | 1,196,926 | 3.32% |
| Contingency | - | 25,000 | - | 25,000 | - | 25,000 | 0.00% |
| Total Operating Expenses & Transfers | \$ 13,412,638 | \$ 14,450,056 | \$ 15,021,762 | \$ 16,017,610 | \$ - | \$ 16,017,610 | 10.85% |
| Increase (Decrease) in Working Capital, modified accrual budgetary basis | \$ (439,465) | \$ (907,123) | \$ (1,020,481) | \$ (1,263,414) | \$ - | \$ (1,263,414) | |
| Measurement Focus Increase (Decrease) | \$ 8,458 | | | | | | |
| Beginning Working Capital, accrual basis of accounting | \$ 7,424,157 | \$ 6,993,150 | \$ 6,993,150 | \$ 5,972,669 | \$ - | \$ 5,972,669 | |
| Ending Working Capital, accrual basis of accounting | \$ 6,993,150 | \$ 6,086,027 | \$ 5,972,669 | \$ 4,709,255 | \$ - | \$ 4,709,255 | |

Employee Benefits Fund - Sources



Employee Benefits Fund - Uses



**City of College Station
Employee Benefits Fund
Operations & Maintenance Summary**

| EXPENDITURE BY DIVISION | | | | | | | | | |
|-------------------------|-----------|---------------|-----------|----------------|-------------------|----------------------|---------------|------------------|--------------------------|
| | | FY18 | | FY19 | FY19 | FY20 | FY20 | FY20 | % Change in |
| | | Actual | | Revised Budget | Year-End Estimate | Proposed Base Budget | Proposed SLAs | Proposed Budget | Budget from FY19 to FY20 |
| Employee Benefits Admin | \$ | 68,776 | \$ | 68,684 | \$ 69,683 | \$ 70,684 | \$ - | \$ 70,684 | 2.91% |
| TOTAL | \$ | 68,776 | \$ | 68,684 | \$ 69,683 | \$ 70,684 | \$ - | \$ 70,684 | 2.91% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | | | |
|-------------------------------|-----------|---------------|-----------|----------------|-------------------|----------------------|---------------|------------------|--------------------------|
| | | FY18 | | FY19 | FY19 | FY20 | FY20 | FY20 | % Change in |
| | | Actual | | Revised Budget | Year-End Estimate | Proposed Base Budget | Proposed SLAs | Proposed Budget | Budget from FY19 to FY20 |
| Salaries & Benefits | \$ | 68,279 | \$ | 68,252 | \$ 69,251 | \$ 70,252 | \$ - | \$ 70,252 | 2.93% |
| Supplies | | - | | - | - | - | - | - | N/A |
| Maintenance | | - | | - | - | - | - | - | N/A |
| Purchased Services | | 497 | | 432 | 432 | 432 | - | 432 | 0.00% |
| Capital Outlay | | - | | - | - | - | - | - | N/A |
| TOTAL | \$ | 68,776 | \$ | 68,684 | \$ 69,683 | \$ 70,684 | \$ - | \$ 70,684 | 2.91% |

| PERSONNEL | | | | | | | | |
|---------------------------|--|-------------|--|----------------|----------------------|---------------|-----------------|--------------------------|
| | | FY18 | | FY19 | FY20 | FY20 | FY20 | % Change in |
| | | Actual | | Revised Budget | Proposed Base Budget | Proposed SLAs | Proposed Budget | Budget from FY19 to FY20 |
| Comp & Benefits Assistant | | 1.00 | | 1.00 | 1.00 | - | 1.00 | 0.00% |
| TOTAL | | 1.00 | | 1.00 | 1.00 | - | 1.00 | 0.00% |

**City of College Station
Unemployment Insurance Fund
Fund Summary**

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY19 to FY20</u> |
|---|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| REVENUES | | | | | | | |
| Premiums | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| Investment Earnings | 5,715 | 3,500 | 7,738 | 7,600 | - | 7,600 | 117.14% |
| Total Revenues | <u>\$ 5,715</u> | <u>\$ 3,500</u> | <u>\$ 7,738</u> | <u>\$ 7,600</u> | <u>\$ -</u> | <u>\$ 7,600</u> | 117.14% |
| EXPENDITURES | | | | | | | |
| Claims | \$ 20,571 | \$ 60,000 | \$ 8,645 | \$ 50,000 | \$ - | \$ 50,000 | -16.67% |
| Total Operating Expenses & Transfers | <u>\$ 20,571</u> | <u>\$ 60,000</u> | <u>\$ 8,645</u> | <u>\$ 50,000</u> | <u>\$ -</u> | <u>\$ 50,000</u> | -16.67% |
| Increase (Decrease) in Working Capital, modified accrual budgetary basis | <u>\$ (14,855)</u> | <u>\$ (56,500)</u> | <u>\$ (907)</u> | <u>\$ (42,400)</u> | <u>\$ -</u> | <u>\$ (42,400)</u> | |
| Measurement Focus Increase (Decrease) | | | | | | | |
| Beginning Working Capital, accrual basis of accounting | <u>\$ 384,041</u> | <u>\$ 369,186</u> | <u>\$ 369,186</u> | <u>\$ 368,279</u> | <u>\$ -</u> | <u>\$ 368,279</u> | |
| Ending Working Capital, accrual basis of accounting | <u>\$ 369,186</u> | <u>\$ 312,686</u> | <u>\$ 368,279</u> | <u>\$ 325,879</u> | <u>\$ -</u> | <u>\$ 325,879</u> | |

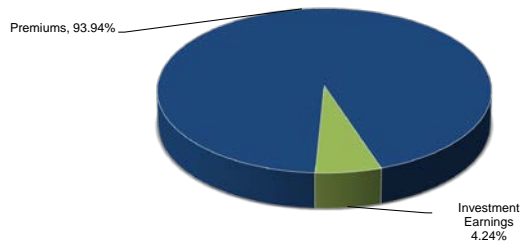
Revenues in this fund are typically collected based as a percentage of each employee's salary; however, in FY17 the decision was made to forego collection of this revenue due to the increase in working capital in recent years (prior to FY17, the Working Capital had increased every year since FY14). The decision not to collect revenues based on payrolls* has been extended to FY20. Therefore, FY20 proposed revenues (investment earnings only) are \$7,600. Claims costs in the amount of \$50,000 are proposed for FY20.

*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.

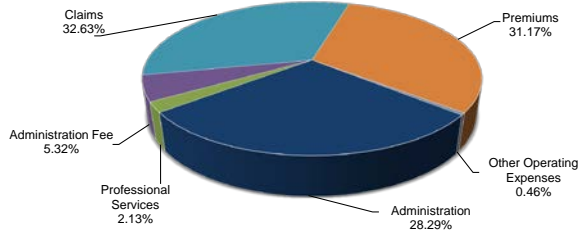
**City of College Station
Workers' Compensation Insurance Fund
Fund Summary**

| | <u>FY18 Actual</u> | <u>FY19 Revised Budget</u> | <u>FY19 Year-End Estimate</u> | <u>FY20 Proposed Base Budget</u> | <u>FY20 Proposed SLAs</u> | <u>FY20 Proposed Budget</u> | <u>% Change in Budget from FY19 to FY20</u> |
|---|------------------------|------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------------------|---|
| REVENUES | | | | | | | |
| Premiums | \$ 561,569 | \$ 565,000 | \$ 534,016 | \$ 543,000 | \$ - | \$ 543,000 | -3.89% |
| Other Operating Revenues | - | - | 522 | - | - | - | N/A |
| Investment Earnings | 40,944 | 25,000 | 50,100 | 35,000 | - | 35,000 | 40.00% |
| Total Revenues | <u>\$ 602,513</u> | <u>\$ 590,000</u> | <u>\$ 584,638</u> | <u>\$ 578,000</u> | <u>\$ -</u> | <u>\$ 578,000</u> | -2.03% |
| EXPENDITURES AND TRANSFERS | | | | | | | |
| Administration | \$ 134,342 | \$ 146,551 | \$ 149,994 | \$ 154,329 | \$ - | \$ 154,329 | 5.31% |
| Supplies | - | - | - | - | - | - | N/A |
| Professional Services | 11,000 | 11,600 | 11,750 | 11,600 | - | 11,600 | 0.00% |
| Administration Fee | 27,775 | 29,000 | 26,466 | 29,000 | - | 29,000 | 0.00% |
| Claims | 570,619 | 178,000 | 75,852 | 178,000 | - | 178,000 | 0.00% |
| Premiums | 158,287 | 170,000 | 167,159 | 170,000 | - | 170,000 | 0.00% |
| Other Operating Expenses | - | 2,500 | 675 | 2,500 | - | 2,500 | 0.00% |
| Total Operating Expenses & Xfers | <u>\$ 902,023</u> | <u>\$ 537,651</u> | <u>\$ 431,896</u> | <u>\$ 545,429</u> | <u>\$ -</u> | <u>\$ 545,429</u> | 1.45% |
| Increase (Decrease) in Working Capital, modified accrual budgetary basis | | | | | | | |
| | <u>\$ (299,511)</u> | <u>\$ 52,349</u> | <u>\$ 152,742</u> | <u>\$ 32,571</u> | <u>\$ -</u> | <u>\$ 32,571</u> | |
| Measurement Focus Increase (Decrease) | | | | | | | |
| | <u>\$ (10,114)</u> | | | | | | |
| Beginning Working Capital, accrual basis of accounting | | | | | | | |
| | <u>\$ 2,476,615</u> | <u>\$ 2,166,991</u> | <u>\$ 2,166,991</u> | <u>\$ 2,319,733</u> | <u>\$ -</u> | <u>\$ 2,319,733</u> | |
| Ending Working Capital, accrual basis of accounting | | | | | | | |
| | <u>\$ 2,166,991</u> | <u>\$ 2,219,340</u> | <u>\$ 2,319,733</u> | <u>\$ 2,352,304</u> | <u>\$ -</u> | <u>\$ 2,352,304</u> | |

Workers Compensation Insurance Fund - Sources



Workers Compensation Insurance Fund - Uses



The City is self-insured for Workers Compensation coverage, which absorbs the cost of medical treatment and lost wages due to injuries that occur while an employee is carrying out the functions of his or her job.

Workers Comp premiums are based on the actual amounts charged to departments to cover against losses sustained through on-the-job injuries to employees. The various positions are charged based on the ratings established by the Texas Department of Insurance annually. The contributions from each fund/department are collected in the Workers Compensation Fund and are used to pay out claims as they are filed.

In FY20, proposed revenues are \$578,000 and proposed expenditures are \$545,429.

City of College Station
Workers' Compensation Insurance Fund
Operations & Maintenance Summary

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------|-------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Workers' Compensation | \$ 145,342 | \$ 158,151 | \$ 161,744 | \$ 165,929 | \$ - | \$ 165,929 | 4.92% |
| TOTAL | \$ 145,342 | \$ 158,151 | \$ 161,744 | \$ 165,929 | \$ - | \$ 165,929 | 4.92% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|-------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 134,342 | \$ 146,551 | \$ 149,994 | \$ 154,329 | \$ - | \$ 154,329 | 5.31% |
| Supplies | - | - | - | - | - | - | N/A |
| Maintenance | - | - | - | - | - | - | N/A |
| Purchased Services | 11,000 | 11,600 | 11,750 | 11,600 | - | 11,600 | 0.00% |
| Capital Outlay | - | - | - | - | - | - | N/A |
| TOTAL | \$ 145,342 | \$ 158,151 | \$ 161,744 | \$ 165,929 | \$ - | \$ 165,929 | 4.92% |

| PERSONNEL | | | | | | | |
|-----------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Workers' Compensation | 1.50 | 1.50 | | 1.50 | - | 1.50 | 0.00% |
| TOTAL | 1.50 | 1.50 | | 1.50 | - | 1.50 | 0.00% |

Replacements Funds

The City has a major investment in its fleet of cars, trucks, tractors, backhoes, and other equipment. Reliable vehicles and equipment in appropriate working order are essential to providing public services to the communities served in a professional and timely manner.

In previous fiscal years there was one fund, Equipment Replacement, used for vehicles IT items, Police & Fire Equipment replacements. **Beginning FY20 there will be three separate funds as follows:**

1. **Fleet Replacement Fund:** to be used for contributions and replacements of all fleet and equipment with wheels. This will include vehicles and equipment such as mowers and tractors.
2. **IT Replacement Fund:** contributions and replacement of technology related equipment.
3. **Equipment Replacement Fund:** to be used for contributions and replacement of long-life Police and Fire equipment.

Fleet Replacement Fund

Fleet replacement contributions are paid by the department/fund that owns the vehicle. Funds are gradually accumulated to become available when the vehicle or piece of equipment must be replaced.

Replacement is based on: age of vehicle/equipment, total miles or number of hours used, and unit repair history. The fact that a vehicle has reached its replacement age or threshold doesn't mean it automatically gets replaced. Some wear out faster than others, which may be a sign of the assignment, the intensity of use, and how the end-users take care of the vehicle. Some vehicles may need to be replaced sooner than scheduled due to extreme wear and tear.

A vehicle inventory report is prepared each year, and all vehicles and equipment meeting the replacement criteria will be identified. The Fleet Services Division Manager will submit a list of vehicles and equipment for replacement to Fiscal Services.

In FY20 there are one-time transfers planned from Electric and Wastewater Funds to cover the expected replacement cost of long term (10 year life) vehicles/equipment. The City will also transfer \$1,030,000 from Certificates of Obligation to Fleet Replacement to provide funds for expected replacement cost of General Fund owned vehicles aged ten years and older, primarily Police, Fire, and Public Works.

FY20 scheduled replacements are budgeted as a transfer to the applicable department/fund for purchase.

See attached fleet replacement schedule for detail description and cost estimates for the FY20 scheduled replacements.

Information Technology (IT) Replacement Fund

The Information Technology Replacement Fund is an internal service fund which provides technology replacements within the City of College Station. In prior years technology replacements were purchased out of the IT budget or the department's operating budget. In an effort to better control costs the IT replacement fund was created. The fund receives rental charges from departments based on the expected life of their technology. The technology replacements are purchased out of this fund as scheduled and/or as conditions warrant. Approved replacement policies include the following:

1. The amount charged to each department will be based on the life expectancy of the equipment and the number of deskbound employees in the department. Deskbound employees are defined as those employees who are required to have a desktop, laptop, or iPad in order to perform their job duties.

2. In FY20 workstation costs will include laptops, desktops, and other equipment (phones, printers, etc.); in all future years workstation costs will only include laptop and other equipment.
3. Expenses for shared or communal technology (i.e. conference room displays) will be allocated based on the total number of conference rooms in the City. For shared/communal devices all General Government departments will be charged as a group and funding will be budgeted in the CMO division.
4. Departments will not be able to withdraw more than they have contributed to the replacement fund. For example, if a department needs to replace or upgrade a \$3,000 device with a life expectancy of six years, they can pay an allocation of \$500 per year over the six years: or if they wish to purchase the device sooner, they can transfer money into the IT Replacement Fund from their Operating Budget.
5. Items included in the IT Replacement Fund are listed below. Technology not listed below are not to be funded through the IT Replacement Fund and therefore are the owning department's responsibility to fund.

| | |
|--|---|
| <ol style="list-style-type: none"> a. Conference Rooms Displays b. Copiers c. Desktops d. IPad/tablets e. Laptops f. Mobile Data Terminals (MDT) | <ol style="list-style-type: none"> g. Monitors h. Phones i. Scanners j. Servers k. Uninterruptable Power Source (UPS) Printers |
|--|---|
6. A department may petition for an item to be added to the IT Replacement Fund by submitting a request to the IT Council. The request must include the device(s) desired to be added, cost per device, recommended replacement cycle, and justification for the device to be funded through the IT Replacement Fund. If approved by the IT Council (approval is defined as a simple majority of the IT Council members present when the vote was taken), the IT Director will make a request to Budget to include the item beginning with the next fiscal year's budget request following the IT Council approval. The requesting department will be responsible for the initial purchase of the added device.
7. IT will determine the life expectancy of devices and maintain a replacement schedule to ensure the devices are replaced on schedule. IT staff will provide Fiscal Services with an up-to-date version of the Replacement Schedule twice a year; once for the external audit and once in preparation for the next year's target budgets.

To establish the IT Replacement Fund in FY20 there will be a one-time transfer of \$342,795. The proposed FY20 expenditures for the IT Replacement Fund are \$151,377. See the Proposed IT Replacement Schedule for the description of proposed purchases.

Equipment Replacement Fund

Replacement contributions are paid by Police department for body cameras and in-car video purchased from Axon Enterprise Inc.

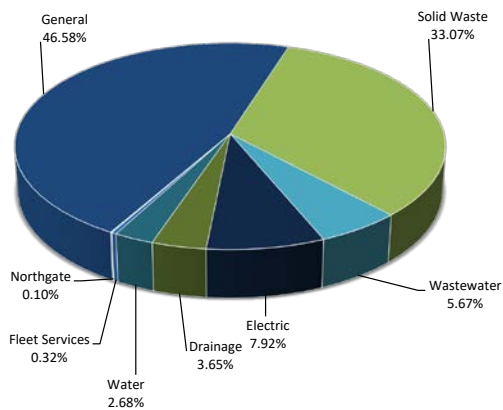
The Fire equipment replacement plan was established in FY18 in order to phase-in the replacement of extrication tools, self-controlled breathing apparatus (SCBA), and thermal cameras. Extrication tools have a 15 year replacement schedule and thermal imaging cameras have a 5 year replacement schedule. SCBAs were purchased in FY17 with funding via Governmental CIP and contributions are being made for the next replacement.

FY20 scheduled replacements are budgeted as a transfer to the applicable department for purchase.

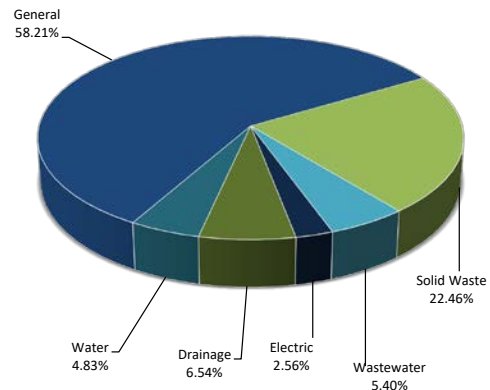
**City of College Station
Fleet Replacement Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY19 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|----------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| REVENUES | | | | | | | |
| Fleet Replacement Contributions: | | | | | | | |
| General Fund | \$ - | \$ - | \$ - | \$ 2,874,829 | \$ - | \$ 2,874,829 | N/A |
| Northgate Parking Fund | - | - | - | 6,325 | - | 6,325 | N/A |
| Electric Fund | - | - | - | 489,002 | - | 489,002 | N/A |
| Water Fund | - | - | - | 165,624 | - | 165,624 | N/A |
| Wastewater Fund | - | - | - | 350,100 | - | 350,100 | N/A |
| Solid Waste Fund | - | - | - | 2,040,989 | - | 2,040,989 | N/A |
| Fleet Services Fund | - | - | - | 19,525 | - | 19,525 | N/A |
| Drainage Fund | - | - | - | 225,275 | - | 225,275 | N/A |
| Subtotal Contributions | - | - | - | 6,171,669 | - | 6,171,669 | |
| Debt Issue | - | - | - | 1,030,000 | - | 1,030,000 | N/A |
| Transfer from Electric Fund | - | - | - | 1,219,363 | - | 1,219,363 | N/A |
| Transfer from Wastewater Fund | - | - | - | 535,347 | - | 535,347 | N/A |
| Other Non-Operating | - | - | - | 100,000 | - | 100,000 | N/A |
| Investment Earnings | - | - | - | 25,000 | - | 25,000 | N/A |
| Total Revenues | \$ - | \$ - | \$ - | \$ 9,081,379 | \$ - | \$ 9,081,379 | N/A |
| EXPENDITURES | | | | | | | |
| Fleet Replacement: | | | | | | | |
| General Fund | \$ - | \$ - | \$ - | \$ 2,048,000 | \$ - | \$ 2,048,000 | N/A |
| Northgate Parking Fund | - | - | - | - | - | - | N/A |
| Electric Fund | - | - | - | 90,000 | - | 90,000 | N/A |
| Water Fund | - | - | - | 170,000 | - | 170,000 | N/A |
| Wastewater Fund | - | - | - | 190,000 | - | 190,000 | N/A |
| Solid Waste Fund | - | - | - | 790,000 | - | 790,000 | N/A |
| Fleet Services Fund | - | - | - | - | - | - | N/A |
| Drainage Fund | - | - | - | 230,000 | - | 230,000 | N/A |
| Subtotal Fleet Replacement | - | - | - | 3,518,000 | - | 3,518,000 | |
| Other | - | - | - | - | - | - | N/A |
| Total Expenditures | \$ - | \$ - | \$ - | \$ 3,518,000 | \$ - | \$ 3,518,000 | N/A |
| Increase (Decrease) in Working Capital, Modified Accrual Basis of Accounting | \$ - | \$ - | \$ - | \$ 5,563,379 | \$ - | \$ 5,563,379 | |
| Measurement Focus Increase (Decrease) | \$ - | | | | | | |
| Beginning Working Capital, Accrual Basis of Accounting | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Ending Working Capital, Accrual Basis of Accounting | \$ - | \$ - | \$ - | \$ 5,563,379 | \$ - | \$ 5,563,379 | |

Fleet Replacement - Sources



Fleet Replacement - Uses

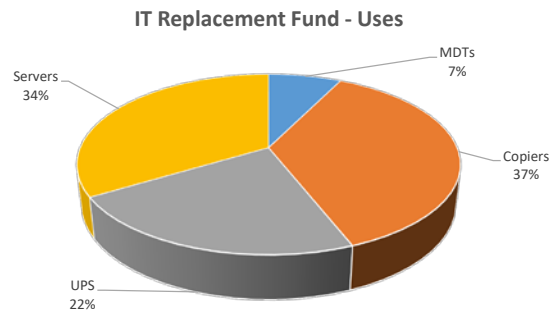
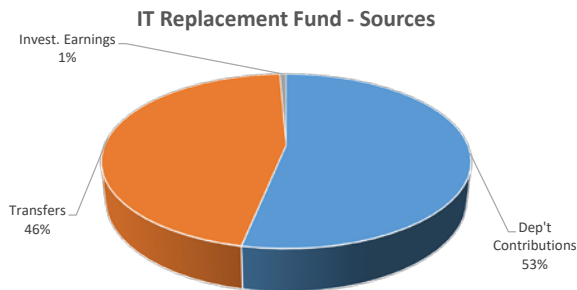


FY20 Proposed Fleet Replacement Schedule

| Department | Ref # | Year | Description | Replacement Cost |
|--|-------|------|----------------------------|---------------------|
| Police | 4002 | 2000 | Command Post Bus | \$ 500,000 |
| Police | 4119 | 2014 | Chevy Tahoe PPV | 62,000 |
| Police | 4124 | 2015 | Chevy Tahoe PPV | 62,000 |
| Police | 4125 | 2015 | Chevy Tahoe PPV | 62,000 |
| Police | 4126 | 2015 | Chevy Tahoe PPV | 62,000 |
| Police | 4128 | 2015 | Chevy Tahoe PPV | 62,000 |
| Police | 4129 | 2015 | Chevy Tahoe PPV | 62,000 |
| Police | 4131 | 2015 | Chevy Tahoe PPV | 62,000 |
| Police | 4132 | 2015 | Chevy Tahoe PPV | 62,000 |
| Police | 4133 | 2015 | Chevy Tahoe PPV | 62,000 |
| Police | 4812 | 2012 | Ford F250 | 40,000 |
| | | | | \$ 1,098,000 |
| Fire | 5125 | 2014 | Chev C3500 Ambulance | 430,000 |
| | | | | \$ 430,000 |
| Public Works | 1921 | 2010 | Ford F250 | 40,000 |
| Public Works | 3147 | 2015 | 60" ZTRAC Mower | 15,000 |
| Public Works | 3196 | 2011 | CAT Terrain Loader | 60,000 |
| Public Works | 3278 | 2015 | JD 60" ZTRAC Mower | 15,000 |
| | | | | \$ 130,000 |
| Parks & Recreation | 8209 | 2012 | Ford E350 Van | 40,000 |
| Parks & Recreation | 8313 | 2015 | Toro ZeroTurn | 15,000 |
| Parks & Recreation | 8317 | 2015 | Toro Reelmaster | 70,000 |
| Parks & Recreation | 8336 | 2015 | Toro Reelmaster | 70,000 |
| Parks & Recreation | 8346 | 2012 | Ford F350 | 60,000 |
| Parks & Recreation | 8365 | 2015 | Toro 100" Deck | 45,000 |
| Parks & Recreation | 8378 | 2012 | Toro Sandpro | 25,000 |
| Parks & Recreation | 8379 | 2012 | Toro Sandpro | 25,000 |
| Parks & Recreation | 8429 | 2008 | Chev Van | 40,000 |
| | | | | \$ 390,000 |
| General Fund Total | | | | \$ 2,048,000 |
| Electric | 9278 | 2010 | Ford F250 | 40,000 |
| Electric | 9284 | 2011 | Ford F350 | 50,000 |
| Electric Fund Total | | | | \$ 90,000 |
| Water | 9408 | 2005 | JD Backhoe 310G | 130,000 |
| Water | 9498 | 2011 | Ford F250 | 40,000 |
| Water Fund Total | | | | \$ 170,000 |
| Wastewater | 9545 | 2012 | Ford F350 | 60,000 |
| Wastewater | 9567 | 2007 | JD Backhoe 310SJ | 130,000 |
| Wastewater Fund Total | | | | \$ 190,000 |
| Solid Waste | 7152 | 2009 | Ford Escape SUV | 30,000 |
| Solid Waste | 7200 | 2015 | Autocar Sideload | 380,000 |
| Solid Waste | 7201 | 2015 | Autocar Frontload | 380,000 |
| Solid Waste Total | | | | \$ 790,000 |
| Drainage Maintenance | 3202 | 2005 | Freightliner Service Truck | 130,000 |
| Drainage Maintenance | 3230 | 2010 | JD Tractor 6430 | 100,000 |
| Drainage Total | | | | \$ 230,000 |
| Total Vehicle Replacement Costs (All Funds) | | | | \$ 3,518,000 |

**City of College Station
Information Technology (IT) Replacement Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Base Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY19 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|----------------|---------------------------|------------------------------|------------------------|---------------------------------|--------------------------|----------------------------|--|
| REVENUES | | | | | | | | |
| Department Contributions | \$ - | \$ - | \$ - | \$ - | \$ 395,800 | \$ - | \$ 395,800 | N/A |
| Transfer In | - | - | - | - | 342,795 | - | 342,795 | N/A |
| Investment Earnings | - | - | - | - | 5,000 | - | 5,000 | N/A |
| Total Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 743,595</u> | <u>\$ -</u> | <u>\$ 743,595</u> | N/A |
| EXPENDITURES | | | | | | | | |
| MDT Replacement | \$ - | \$ - | \$ - | \$ - | \$ 11,113 | \$ - | \$ 11,113 | N/A |
| Copier Replacement | - | - | - | - | 55,490 | - | 55,490 | N/A |
| UPS Replacement | - | - | - | - | 33,883 | - | 33,883 | |
| Server Replacement | - | - | - | - | 50,891 | - | 50,891 | |
| Other | - | - | - | - | - | - | - | N/A |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 151,377</u> | <u>\$ -</u> | <u>\$ 151,377</u> | N/A |
| Increase (Decrease) in Working Capital, Modified Accrual Basis of Accounting | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 592,218</u> | <u>\$ -</u> | <u>\$ 592,218</u> | |
| Measurement Focus Increase (Decrease) | \$ - | | | | | | | |
| Beginning Working Capital, Accrual Basis of Accounting | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| Ending Working Capital, Accrual Basis of Accounting | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 592,218</u> | <u>\$ -</u> | <u>\$ 592,218</u> | |



FY20 Proposed IT Replacement Schedule

| REPLACEMENT TYPE | DEPARTMENT/FUND | TOTAL |
|------------------|---------------------------|-------------------|
| MDT | General | \$ 11,113 |
| Copiers | General | 51,140 |
| UPS - City | General | 17,536 |
| UPS - Traffic | General | 16,347 |
| Virtual Server | General | 50,891 |
| | General Fund Total | <u>\$ 147,027</u> |
| Copiers | Fleet | \$ 4,350 |
| | GRAND TOTAL | <u>\$ 151,377</u> |

**City of College Station
Equipment Replacement Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Base Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY19 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|------------------------|------------------------------------|---------------------------------------|---------------------------------|--|-----------------------------------|-------------------------------------|---|
| REVENUES | | | | | | | | |
| Replacement Contributions: | | | | | | | | |
| Police | \$ - | \$ - | \$ - | \$ - | \$ 181,000 | \$ - | \$ 181,000 | N/A |
| Fire | - | - | - | - | 175,865 | - | 175,865 | N/A |
| Investment Earnings | - | - | - | - | 5,000 | - | 5,000 | N/A |
| Total Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 361,865</u> | <u>\$ -</u> | <u>\$ 361,865</u> | N/A |
| EXPENDITURES | | | | | | | | |
| Police Equipment Replacement | \$ - | \$ - | \$ - | \$ - | \$ 21,000 | \$ - | \$ 21,000 | N/A |
| Fire Equipment Replacement | - | - | - | - | 176,112 | - | 176,112 | N/A |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 197,112</u> | <u>\$ -</u> | <u>\$ 197,112</u> | N/A |
| Increase (Decrease) in Working Capital, Modified Accrual Basis of Accounting | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 164,753</u> | <u>\$ -</u> | <u>\$ 164,753</u> | |
| Measurement Focus Increase (Decrease) | \$ - | | | | | | | |
| Beginning Working Capital, Accrual Basis of Accounting | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| Ending Working Capital, Accrual Basis of Accounting | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 164,753</u> | <u>\$ -</u> | <u>\$ 164,753</u> | |

| FY20 Proposed Equipment Replacement Schedule | | |
|---|-----------------------------|-------------------------|
| <u>Department</u> | <u>Description</u> | <u>Replacement Cost</u> |
| Police | Body Cameras & In-car video | \$ 176,112 |
| Fire | Thermal Imaging Cameras | 21,000 |
| | | \$ 197,112 |

Fleet Maintenance Fund

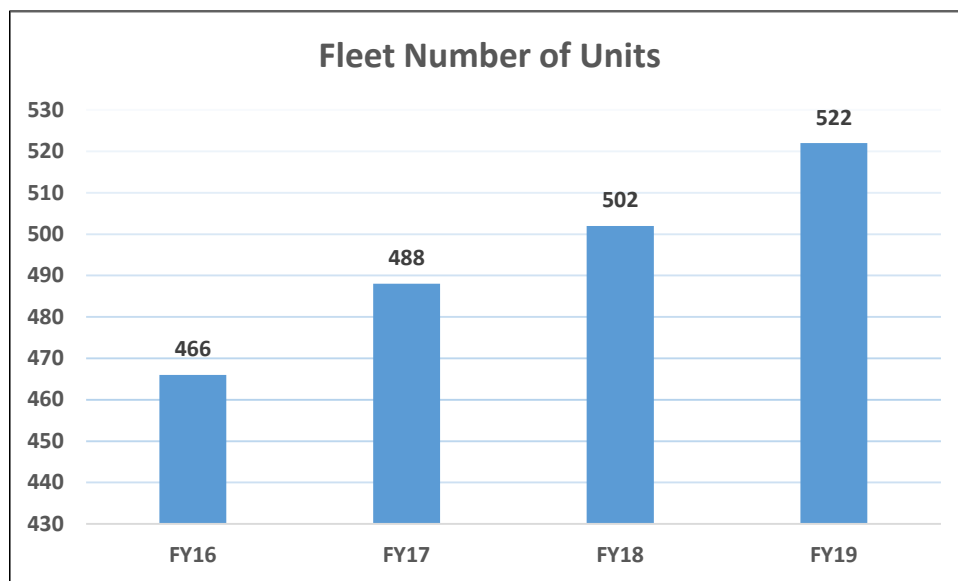
The Fleet Maintenance Fund is an Internal Service Fund that provides fleet management and services for the City's vehicles and motorized equipment and is funded by fleet charges paid by the applicable City departments.

| |
|--|
| Number of Preventative Work orders per Day 4.91 |
|--|

Fleet personnel provide operating departments with safe, available, properly designed and maintained vehicles and mobile equipment. Centralization of the fleet and mobile equipment servicing in this fund allows for economical and effective preventative maintenance along with professional management of the fleet.

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, maintenance and repairs.

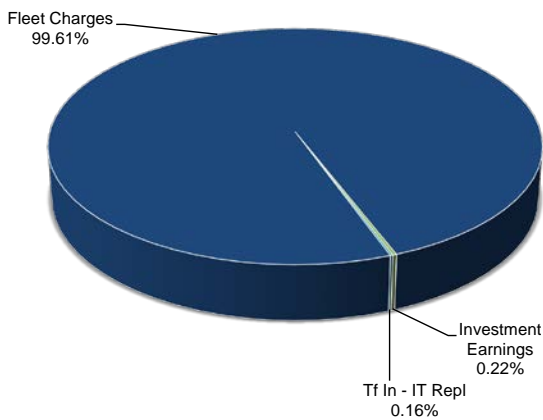
- Revenues are transfers from departmental budgets to the Fleet Maintenance Fund.
- Expenditures in this fund are primarily parts and personnel (mechanics and other support staff).
- A copier replacement is scheduled for FY20 for an estimated cost of \$4,350. In prior years contributions and replacements for copiers were made via the Equipment Replacement Fund. Beginning FY20 contributions will be made to the new IT Replacement Fund and scheduled purchases of the replacement will be made in the applicable department/fund. A transfer from IT Replacement to the department/fund is budgeted to cover the anticipated cost to purchase.
- The City began the implementation of FASTER Fleet Management Software in FY19. FASTER is a fleet and asset management system that includes parts management, fuel management and operations cost tracking. This will replace the Sunguard Fleet Maintenance system and will give the Fleet personnel a more robust method to manage the City's fleet data.



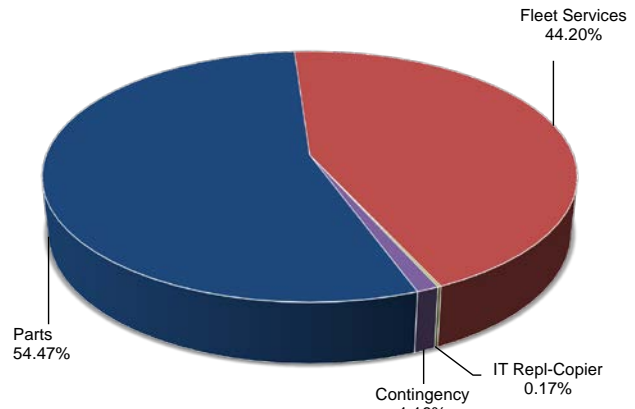
**City of College Station
Fleet Maintenance Fund
Fund Summary**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|---|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| REVENUES | | | | | | | |
| Fleet Charges | \$ 2,288,036 | \$ 2,408,976 | \$ 2,408,976 | \$ 2,661,873 | \$ - | \$ 2,661,873 | 10.50% |
| Other Operating | 2,425 | - | - | - | - | - | N/A |
| Transfer In - IT Replacement | - | - | - | 4,350 | - | 4,350 | N/A |
| Investment Earnings | 4,985 | 7,000 | 7,000 | 6,000 | - | 6,000 | -14.29% |
| Total Revenues | \$ 2,295,446 | \$ 2,415,976 | \$ 2,415,976 | \$ - | \$ - | \$ 2,672,223 | 10.61% |
| EXPENDITURES | | | | | | | |
| Parts | \$ 1,307,434 | \$ 1,320,325 | \$ 1,341,920 | \$ 1,404,647 | \$ - | \$ 1,404,647 | 6.39% |
| Fleet Services | 1,022,004 | 1,114,796 | 1,108,230 | 1,139,980 | - | 1,139,980 | 2.26% |
| IT Replacement - Copier | - | - | - | 4,350 | - | 4,350 | N/A |
| Contingency | - | 15,000 | - | 30,000 | - | 30,000 | 100.00% |
| Total Expenditures | \$ 2,329,438 | \$ 2,450,121 | \$ 2,450,150 | \$ 2,578,977 | \$ - | \$ 2,578,977 | 5.26% |
| Increase (Decrease) in Working Capital, Modified Accrual Basis of Accounting | \$ (33,992) | \$ (34,145) | \$ (34,174) | \$ 93,246 | \$ - | \$ 93,246 | |
| Measurement Focus Increase (Decrease) | \$ - | | | | | | |
| Beginning Working Capital, Accrual Basis of Accounting | \$ 344,048 | \$ 310,056 | \$ 310,056 | \$ 275,882 | \$ - | \$ 275,882 | |
| Ending Working Capital, Accrual Basis of Accounting | \$ 310,056 | \$ 275,911 | \$ 275,882 | \$ 369,128 | \$ - | \$ 369,128 | |

Fleet Maintenance Fund - Sources



Fleet Maintenance Fund - Uses



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

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Parts | \$ 1,307,434 | \$ 1,320,150 | \$ 1,341,920 | \$ 1,404,647 | \$ - | \$ 1,404,647 | 6.40% |
| Fleet Services | 1,022,004 | 1,114,971 | 1,108,230 | 1,139,980 | - | 1,139,980 | 2.24% |
| TOTAL | \$ 2,329,438 | \$ 2,435,121 | \$ 2,450,150 | \$ 2,544,627 | \$ - | \$ 2,544,627 | 4.50% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 1,060,151 | \$ 1,152,790 | \$ 1,136,456 | \$ 1,189,813 | \$ - | \$ 1,189,813 | 3.21% |
| Supplies | 1,164,697 | 1,173,222 | 1,206,983 | 1,243,171 | - | 1,243,171 | 5.96% |
| Maintenance | 30,565 | 26,905 | 26,905 | 27,843 | - | 27,843 | 3.49% |
| Purchased Services | 74,025 | 82,204 | 79,806 | 83,800 | - | 83,800 | 1.94% |
| Capital Outlay | - | - | - | - | - | - | N/A |
| TOTAL | \$ 2,329,438 | \$ 2,435,121 | \$ 2,450,150 | \$ 2,544,627 | \$ - | \$ 2,544,627 | 4.50% |

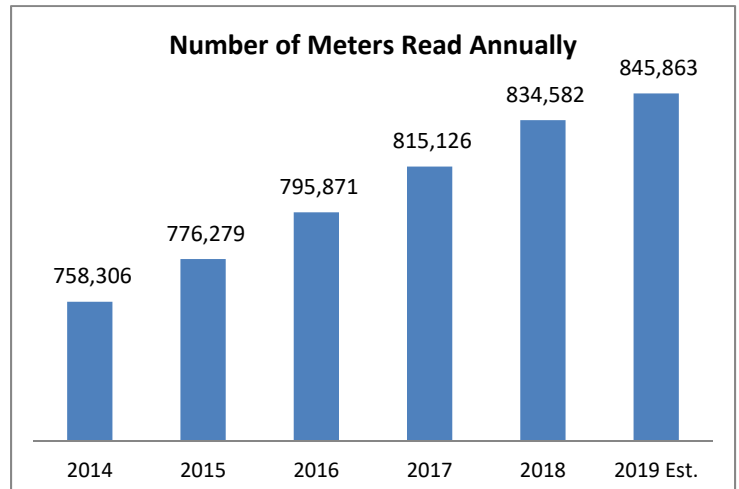
| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|----------------|----------------|---------------------------|---------------------------------|--------------------------|----------------------------|--|
| Parts | 3.00 | 3.50 | 3.50 | - | 3.50 | 0.00% |
| Fleet Services | 13.00 | 14.00 | 14.00 | - | 14.00 | 0.00% |
| TOTAL | 16.00 | 17.50 | 17.50 | - | 17.50 | 0.00% |

Utility Customer Service Fund

The UCS Fund is an Internal Service Fund that accounts for various utility customer service and billing costs. The UCS Department provides the following services to utility customers within College Station city limits:

- Utility billing and collection
- Meter connects and disconnects
- Customer account creation
- General customer service

UCS staff provide these support services on behalf of College Station’s Electric, Water, Wastewater, Solid Waste, and Drainage utilities. UCS receives revenue via service charges from the aforementioned funds. In FY16, College Station outsourced utility meter reading to address high turnover that resulted in billing backlogs and delayed revenue collection. UCS’ FY20 Proposed Budget includes three SLAs:



- **Temporary Assistance for System Upgrade:** this SLA will provide additional personnel to assist existing and new utility customers during the selection, configuration, and implementation of the New Utility Billing Software. Given the restrictions of the current billing software, the additional personnel will assist primarily with cash receipts and customer service until the City deploys the new Billing Software.
- **Additional Customer Service Representative (CSR):** due the significant growth in utility customers and the manual processes required by the existing billing system, this SLA will provide for an additional full-time CSR to help with the increased workload. The City currently employs a full-time temporary employee in this role, who has been in this position for one year.
- **Recurring Temporary CSR Positions:** this SLA will provide additional temporary help for the department during the high volume months of June-September. Students moving in and out of College Station during this period result in the highest workload of the year.

| SLAs | One-Time | Recurring | Total |
|-------------------------------------|-----------------|-----------------|------------------|
| Temp. Assistance for System Upgrade | \$87,000 | - | \$87,000 |
| Additional CSR (1.0 FTE) | - | 73,808 | 73,808 |
| Recurring temporary CSR positions | - | 21,236 | 21,236 |
| Total | \$87,000 | \$95,044 | \$182,044 |

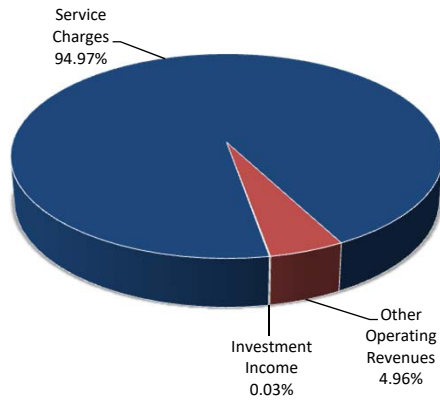
In FY20, the City will initiate a New Utility Billing Software project. This project will purchase and deploy a modern utility billing system to handle 6+ utilities and associated revenues and at least 59,000 customers per month. The system will also automate same day connect/disconnect requests, recognize pending duplicate payments, and interface directly with existing City finance software to minimize manual data imports and reporting. Due to the nature of this project, the City will fund it with short-term debt in the General Government CIP Fund.

In FY20, the Meter Services Division of UCS will report to and be expensed in the Electric Utility. This transition will provide additional staff and budget for the expected implementation, installation, and activation of AMI in FY20-FY21. The City transferred Meter Services’ 4.0 FTEs and their related O&M budget to Electric in FY20; these FTEs began reporting to Electric in FY19.

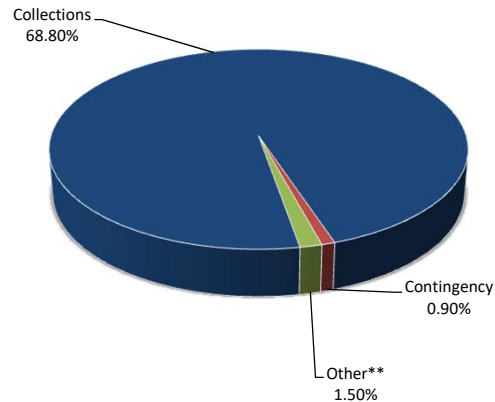
City of College Station
Utility Customer Service Fund
Fund Summary

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
|--|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| BEGINNING WORKING CAPITAL | \$ 64,132 | \$ 179,003 | \$ 179,003 | \$ 247,966 | \$ - | \$ 247,966 | |
| REVENUES & SERVICE CHARGES | | | | | | | |
| Service Charges | \$ 2,991,673 | \$ 3,051,507 | \$ 3,050,570 | \$ 3,031,507 | \$ - | \$ 3,031,507 | -0.66% |
| Other Operating Revenues | 159,525 | 159,115 | 156,564 | 158,250 | - | 158,250 | -0.54% |
| Investment Income | 2,993 | 1,130 | 2,272 | 2,390 | - | 2,390 | 111.50% |
| Non Operating | - | - | - | - | - | - | N/A |
| Total Revenues | <u>\$ 3,154,191</u> | <u>\$ 3,211,752</u> | <u>\$ 3,209,405</u> | <u>\$ 3,192,147</u> | <u>\$ -</u> | <u>\$ 3,192,147</u> | -0.61% |
| Total Funds Available | <u>\$ 3,218,323</u> | <u>\$ 3,390,755</u> | <u>\$ 3,388,408</u> | <u>\$ 3,440,113</u> | <u>\$ -</u> | <u>\$ 3,440,113</u> | 1.46% |
| EXPENDITURES | | | | | | | |
| Collections | \$ 2,142,046 | \$ 2,771,422 | \$ 2,828,936 | \$ 3,062,054 | \$ 182,044 | \$ 3,244,098 | 17.06% |
| Meter Service* | 850,227 | 352,337 | 311,506 | - | - | - | -100.00% |
| Contingency | - | 30,000 | - | 30,000 | - | 30,000 | 0.00% |
| Other** | 48,945 | - | - | 50,000 | - | 50,000 | N/A |
| Total Expenditures | <u>\$ 3,041,218</u> | <u>\$ 3,153,759</u> | <u>\$ 3,140,442</u> | <u>\$ 3,142,054</u> | <u>\$ 182,044</u> | <u>\$ 3,324,098</u> | 5.40% |
| Increase/Decrease in Working Capital | <u>\$ 112,973</u> | <u>\$ 57,993</u> | <u>\$ 68,963</u> | <u>\$ 50,093</u> | <u>\$(182,044)</u> | <u>\$(131,951)</u> | |
| Measurement Focus Increase (Decrease) | \$ 1,899 | | | | | | |
| ENDING WORKING CAPITAL | <u>\$ 179,003</u> | <u>\$ 236,996</u> | <u>\$ 247,966</u> | <u>\$ 298,059</u> | <u>\$(182,044)</u> | <u>\$ 116,015</u> | |

Utility Customer Service Fund - Sources



Utility Customer Service Fund - Uses



* Starting in FY20, Meter Service costs will be expensed in the Electric Fund.

** Other includes charges related to prior and upcoming tax audits

**City of College Station
Utility Customer Service Fund
Operations & Maintenance Summary**

| EXPENDITURE BY DIVISION | | | | | | | |
|-------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Billing/Collections | \$ 2,142,046 | \$ 2,771,422 | \$ 2,849,305 | \$ 3,062,054 | \$ 182,044 | \$ 3,244,098 | 17.06% |
| Meter Services* | 850,227 | 352,337 | 311,909 | - | - | - | -100.00% |
| TOTAL | \$ 2,992,273 | \$ 3,123,759 | \$ 3,161,214 | \$ 3,062,054 | \$ 182,044 | \$ 3,244,098 | 3.85% |

| EXPENDITURE BY CLASSIFICATION | | | | | | | |
|-------------------------------|---------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Salaries & Benefits | \$ 1,338,285 | \$ 1,360,578 | \$ 1,362,663 | \$ 1,208,024 | \$ 72,308 | \$ 1,280,332 | -5.90% |
| Supplies | 39,219 | 50,401 | 45,110 | 29,174 | - | 29,174 | -42.12% |
| Maintenance | 18,661 | 13,185 | 12,862 | 3,580 | - | 3,580 | -72.85% |
| Purchased Services | 1,596,108 | 1,699,595 | 1,740,579 | 1,821,276 | 109,736 | 1,931,012 | 13.62% |
| Capital Outlay | - | - | - | - | - | - | N/A |
| TOTAL | \$ 2,992,273 | \$ 3,123,759 | \$ 3,161,214 | \$ 3,062,054 | \$ 182,044 | \$ 3,244,098 | 3.85% |

| PERSONNEL | | | | | | | |
|---------------------|----------------|---------------------------|--|---------------------------------|--------------------------|----------------------------|--|
| | FY18 Actual | FY19 Revised Budget | | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget | % Change in Budget from FY19 to FY20 |
| Billing/Collections | 19.00 | 19.00 | | 19.00 | 1.00 | 20.00 | 5.26% |
| Meter Services* | 4.00 | - | | - | - | - | N/A |
| TOTAL | 23.00 | 19.00 | | 19.00 | 1.00 | 20.00 | 5.26% |

* Meter Services' FTEs started reporting to Electric in FY19; in FY20 their associated budget and expenses will be incurred in the Electric Fund. This transition is to assist in the implementation and installation of AMI.



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

ORDINANCE NO. _____

AN ORDINANCE ADOPTING A BUDGET FOR THE 2019-20 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2019, to September 30, 2020, 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 2019-20 Fiscal Year Fleet and Equipment Replacement Funds, 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 26th DAY OF SEPTEMBER, 2019.

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 | 300 | 1,100 | 330,000 |
| Replacement Monitors | 150 | 120 | 18,000 |
| Replacement Printers | 20 | 950 | 19,000 |
| 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 | | | 440,000 |
| Replace single server | 3 | 10,000 | 30,000 |
| Server replacement parts | | | 10,000 |
| Server OS replacement/upgrade | | | 25,000 |
| Video Surveillance Project Phase 3 and other camera additions | | | 350,000 |
| SQL Std | 10 | 4,000 | 40,000 |
| 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 | | | 40,000 |
| Motorola Radio Repair/Replacement | | | 37,000 |
| Telephone Repair/Replacement | | | 20,000 |
| Fiber ring expansion | | | 225,000 |
| Subtotal - Scheduled Replacement | | | 1,715,000 |
| Service Level Adjustments | | | |
| Virtual Servers | | | 62,000 |
| Firewall Refresh | | | 180,000 |
| Retain Replacement | | | 60,000 |
| Subtotal - Service Level Adjustments | | | 302,000 |
| 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 | 1,100 | 82,500 |
| 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 |

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 |
|--|----------|--------------------------|-----------------|
| 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 | 1,800 | 117,000 |
| Estimated Network Upgrades | | | 20,000 |
| Estimated Motorola Radio Repair/Replacement | | | 15,000 |
| Sub-Total Unscheduled Replacement/Additions | | | 317,500 |
| Phone System Maintenance | | | |
| Cisco_SmartNet Maintenance | | | 65,000 |
| Subtotal - Phone System Maintenance | | | 65,000 |
| Network Software on Master License Agreement (MLA) | | | |
| Microsoft Enterprise Agreement | | | 100,000 |
| Added Office365 and services | | | 200,000 |
| Diskeeper | | | 4,500 |
| 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 |
| City Works Premium License | | | 100,000 |
| Faster Maintenance | | | 18,000 |
| Subtotal - Network Software on MLA | | | 437,298 |
| 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 | | | 70,000 |
| Aruba Maintenance | | | 5,000 |
| Siemens Access Control System | | | 28,000 |
| Subtotal - PC Software Maintenance | | | 142,000 |
| 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 3,011,798

ORDINANCE NO.

Potential Technology Purchases made through a variety of Cooperative Purchasing Interlocal agreements as provided by Chapter 271, Subcaptors (D) and (F) of the Texas Local Government Code.

| ITEM | Quantity | Estimated Avg. Unit Cost | Projected Total |
|---|-----------------|---------------------------------|------------------------|
| Phone System Maintenance | | | |
| Cisco_SmartNet Maintenance | | | 65,000 |
| Subtotal - Phone System Maintenance | | | 65,000 |
| Network Software on Master License Agreement (MLA) | | | |
| Microsoft Enterprise Agreement | | | 100,000 |
| Added Office365 and services | | | 200,000 |
| Diskeeper | | | 4,500 |
| 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 |
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| Adobe Creative Suite | | | 15,000 |
| Barracuda Spam/Spyware | | | 5,500 |
| Firewall Maintenance | | | 70,000 |
| Aruba Maintenance | | | 5,000 |
| Siemens Access Control System | | | 28,000 |
| Subtotal - PC Software Maintenance | | | 142,000 |
| 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 3,011,798

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 2019-20 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 2019-20 fiscal year upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of fifty-three and forty-six hundredths and eighteen thousand cents (\$0.534618) 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), thirty-one and thirty-one hundred and seventy-four thousand cents (\$0.313174) on each one hundred dollar (\$100.00) valuation of property; and
2. For the general obligation debt service (Debt Service Fund), twenty-two and fourteen hundred and forty-four thousand cents (\$0.221444) 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 26th DAY OF SEPTEMBER, 2019.

APPROVED:

Mayor

ATTEST:

City Secretary

APPROVED:

City Attorney

FY20 RECOMMENDED SERVICE LEVEL ADJUSTMENTS (SLAs)

| Fund | Dept | Description | One-Time | Recurring | Total | Revenue/S | | Increase | |
|-------------------------------------|------|---|------------------|------------------|------------------|------------------|------------------|--------------|-------------|
| | | | Cost | Cost | | avings | Net Total | FTE | Vehicle |
| GENERAL FUND | | | | | | | | | |
| Police | | Brazos County ILA | - | 11,500 | 11,500 | - | 11,500 | - | - |
| Police | | Five (5) Officers and Two Vehicles | 253,233 | 517,030 | 770,263 | - | 770,263 | 5.00 | 2.00 |
| Police | | Five (5) Police Assistants | 15,000 | 285,765 | 300,765 | - | 300,765 | 5.00 | - |
| TOTAL POLICE | | | 268,233 | 814,295 | 1,082,528 | - | 1,082,528 | 10.00 | 2.00 |
| Fire | | Six (6) Firefighters - SAFER Grant | 36,252 | 459,523 | 495,775 | (334,331) | 161,444 | 6.00 | - |
| Fire | | Station 4 Building Maintenance | 18,508 | - | 18,508 | - | 18,508 | - | - |
| TOTAL FIRE | | | 54,760 | 459,523 | 514,283 | (334,331) | 179,952 | 6.00 | - |
| Public Works | | Attenuator Truck | 150,000 | 2,500 | 152,500 | - | 152,500 | - | 1.00 |
| Public Works | | Facility Maintenance - Corrective Issues (Year 6/10) | 350,000 | 24,398 | 374,398 | - | 374,398 | - | - |
| Public Works | | Street Sign Plotter | 40,000 | 3,000 | 43,000 | - | 43,000 | - | - |
| Public Works | | PW/Water Reaccreditation | 13,000 | - | 13,000 | - | 13,000 | - | - |
| TOTAL PUBLIC WORKS | | | 553,000 | 29,898 | 582,898 | - | 582,898 | - | 1.00 |
| PARD-HOT 50% | | Southeast - Field Equipment | 416,600 | 16,400 | 433,000 | - | 433,000 | - | - |
| PARD-HOT 50% | | Southeast Crew - Crew Leader & Groundworker | - | 102,308 | 102,308 | - | 102,308 | 2.00 | - |
| TOTAL PARD | | | 416,600 | 118,708 | 535,308 | - | 535,308 | 2.00 | - |
| P&DS | | LIDAR Data Acquisition | 100,000 | - | 100,000 | - | 100,000 | - | - |
| TOTAL P&DS | | | 100,000 | - | 100,000 | - | 100,000 | - | - |
| IT | | Security Operations Center Service | - | 90,000 | 90,000 | - | 90,000 | - | - |
| IT | | Staff Augmentation | - | 50,000 | 50,000 | - | 50,000 | - | - |
| TOTAL IT | | | - | 140,000 | 140,000 | - | 140,000 | - | - |
| Fiscal (Court) | | Virtual Servers | - | 62,000 | 62,000 | - | 62,000 | - | - |
| Fiscal (Court) | | Temporary Labor for New Software Integration - Municipal Court | 131,000 | - | 131,000 | - | 131,000 | - | - |
| TOTAL FISCAL | | | 131,000 | 62,000 | 193,000 | - | 193,000 | - | - |
| General Govt - Internal Auditor | | Consultant to Aid in Automating Select Audit Processes | - | 20,000 | 20,000 | - | 20,000 | - | - |
| General Govt - Econ Dev | | Economic Development Coordinator | - | 60,900 | 60,900 | - | 60,900 | 1.00 | - |
| General Govt - Comm Svcs | | Code Violation Enforcement Abatement | - | 5,000 | 5,000 | - | 5,000 | - | - |
| General Govt - Comm Svcs | | Transfer 50% of Code Enforcement Officer to CD from GF | - | (27,831) | (27,831) | - | (27,831) | (0.50) | - |
| General Govt - HR | | Temporary Labor for ICE Project Implementation | 27,955 | - | 27,955 | - | 27,955 | - | - |
| TOTAL GG | | | 27,955 | 58,069 | 86,024 | - | 86,024 | 0.50 | - |
| Other/Outside Agencies | | Lions Club | - | 2,500 | 2,500 | - | 2,500 | - | - |
| Other/Outside Agencies | | Health District | - | 49,742 | 49,742 | - | 49,742 | - | - |
| Other/Outside Agencies | | Appraisal District | - | 120,020 | 120,020 | - | 120,020 | - | - |
| TOTAL Other | | | - | 172,262 | 172,262 | - | 172,262 | - | - |
| To Economic Development | | Biocorridor payment funding | 250,000 | - | 250,000 | - | 250,000 | - | - |
| From Hotel Tax - PARD (50%) | | Southeast Park Equipment | (208,300) | (8,200) | (216,500) | - | (216,500) | - | - |
| From Hotel Tax - PARD (50%) | | 0.5 Grounds Crew - Southeast Park | - | (51,333) | (51,333) | - | (51,333) | - | - |
| TOTAL TRANSFERS | | | 41,700 | (59,533) | (17,833) | - | (17,833) | - | - |
| TOTAL GENERAL FUND | | | 1,593,248 | 1,795,222 | 3,388,470 | (334,331) | 3,054,139 | 18.50 | 3.00 |
| WATER FUND | | | | | | | | | |
| Water | | Water Rate Restructuring Review | 75,000 | - | 75,000 | - | 75,000 | - | - |
| TOTAL WATER FUND | | | 75,000 | - | 75,000 | - | 75,000 | - | - |
| WASTEWATER FUND | | | | | | | | | |
| Wastewater | | Wastewater Rate Restructuring Review | 75,000 | - | 75,000 | - | 75,000 | - | - |
| Wastewater | | Collection Flow Monitoring Equipment | 40,000 | 2,000 | 42,000 | - | 42,000 | - | - |
| TOTAL WASTEWATER FUND | | | 115,000 | 2,000 | 117,000 | - | 117,000 | - | - |
| ELECTRIC FUND | | | | | | | | | |
| Electric | | Comprehensive Transmission Cost of Service Study | 100,000 | - | 100,000 | - | 100,000 | - | - |
| Electric | | Asset Management System (Substations and Protection & Control Dev | 100,000 | 10,000 | 110,000 | - | 110,000 | - | - |
| Electric | | Relay Foreman and Vehicle | 47,595 | 117,556 | 165,151 | - | 165,151 | 1.00 | 1.00 |
| Electric | | AMI Metering Operating Budget | 4,000 | 18,750 | 22,750 | - | 22,750 | - | - |
| Electric | | Electric Project Coordinator (Designer) | 9,200 | 82,747 | 91,947 | - | 91,947 | 1.00 | - |
| TOTAL ELECTRIC FUND | | | 260,795 | 229,053 | 489,848 | - | 489,848 | 2.00 | 1.00 |
| SOLID WASTE FUND | | | | | | | | | |
| Solid Waste Fund | | Safe Driver Training | - | 25,000 | 25,000 | - | 25,000 | - | - |
| Solid Waste Fund | | Street Sweeper Vehicle and Operator | 263,000 | 74,473 | 337,473 | - | 337,473 | 1.00 | 1.00 |
| Solid Waste Fund | | Contamination Campaign | - | 10,000 | 10,000 | - | 10,000 | - | - |
| TOTAL SOLID WASTE FUND | | | 263,000 | 109,473 | 372,473 | - | 372,473 | 1.00 | 1.00 |
| NORTHGATE PARKING FUND | | | | | | | | | |
| Northgate Parking | | Surveillance Camera System Maintenance | - | 43,800 | 43,800 | - | 43,800 | - | - |
| Northgate Parking | | Temporary Boyett Closure on Peak Nights | 85,312 | - | 85,312 | - | 85,312 | - | - |
| TOTAL NORTHGATE PARKING FUND | | | 85,312 | 43,800 | 129,112 | - | 129,112 | - | - |
| TOTAL PROPRIETARY FUNDS | | | 799,107 | 384,326 | 1,183,433 | - | 1,183,433 | 3.00 | 2.00 |

FY20 RECOMMENDED SERVICE LEVEL ADJUSTMENTS (SLAs)

| Fund | Dept | Description | One-Time | Recurring | Total | Revenue/S | | Increase | | |
|--------------------------------------|------|--|------------------|------------------|------------------|------------------|------------------|--------------|-------------|--|
| | | | Cost | Cost | | avings | Net Total | FTE | Vehicle | |
| HOTEL TAX FUND | | | | | | | | | | |
| | | Hotel Tax - PARD (50%) | | | | | | | | |
| | | Southeast Crew - Crew Leader & Groundworker | - | 51,333 | 51,333 | - | 51,333 | - | - | |
| | | Hotel Tax - PARD (50%) | 208,300 | 8,200 | 216,500 | - | 216,500 | - | - | |
| | | TOTAL HOTEL TAX FUND | 208,300 | 59,533 | 267,833 | - | 267,833 | - | - | |
| DRAINAGE FUND | | | | | | | | | | |
| | | Drainage Fund | | | | | | | | |
| | | Storm Drain Camera | 126,000 | 5,300 | 131,300 | - | 131,300 | - | - | |
| | | TOTAL DRAINAGE FUND | 126,000 | 5,300 | 131,300 | - | 131,300 | - | - | |
| COURT TECHNOLOGY FUND | | | | | | | | | | |
| | | Court Technology Fund | | | | | | | | |
| | | JEMS Software Replacement | 380,000 | 48,000 | 428,000 | - | 428,000 | - | - | |
| | | TOTAL COURT TECHNOLOGY FUND | 380,000 | 48,000 | 428,000 | - | 428,000 | - | - | |
| COMMUNITY DEVELOPMENT FUND | | | | | | | | | | |
| | | Community Development Fund | | | | | | | | |
| | | Transfer 50% of Code Enforcement Officer to CD from GF | - | 27,831 | 27,831 | - | 27,831 | 0.50 | - | |
| | | Community Development Fund | | | | | | | | |
| | | PTNB CD Staff Assistant | - | 14,676 | 14,676 | - | 14,676 | 0.50 | - | |
| | | Community Development Fund | | | | | | | | |
| | | PTNB Code Enforcement Staff Assistant | - | 14,676 | 14,676 | - | 14,676 | 0.50 | - | |
| | | TOTAL COMMUNITY DEVELOPMENT FUND | - | 57,183 | 57,183 | - | 57,183 | 1.50 | - | |
| | | TOTAL SPECIAL REVENUE FUNDS | 714,300 | 170,016 | 884,316 | - | 884,316 | 1.50 | - | |
| PROPERTY & CASUALTY FUND | | | | | | | | | | |
| | | Property & Casualty | | | | | | | | |
| | | AED Installation/Replacement and Tourniquet Kits | 80,964 | - | 80,964 | - | 80,964 | - | - | |
| | | TOTAL PROPERTY & CASUALTY FUND | 80,964 | - | 80,964 | - | 80,964 | - | - | |
| UTILITY CUSTOMER SERVICE FUND | | | | | | | | | | |
| | | Utility Customer Service | | | | | | | | |
| | | Temporary CSR for System Implementation | 87,000 | - | 87,000 | - | 87,000 | - | - | |
| | | Utility Customer Service | | | | | | | | |
| | | Temporary CSR for Rush Period (June-Sept) | - | 21,236 | 21,236 | - | 21,236 | - | - | |
| | | Utility Customer Service | | | | | | | | |
| | | Customer Service Representative | - | 73,808 | 73,808 | - | 73,808 | 1.00 | - | |
| | | TOTAL UTILITY CUSTOMER SERVICE FUND | 87,000 | 95,044 | 182,044 | - | 182,044 | 1.00 | - | |
| | | TOTAL INTERNAL SERVICE FUNDS | 167,964 | 95,044 | 263,008 | - | 263,008 | 1.00 | - | |
| | | TOTAL ALL FUNDS | 3,274,619 | 2,444,608 | 5,719,227 | (334,331) | 5,384,896 | 24.00 | 5.00 | |

FY20 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 | | Police Assistant Vehicle (Ghost Fleet request) | - | 2,500 | 2,500 | - | 2,500 | - | - |
| Police | | Hostage Negotiation Trailer Replacement to RV | 149,737 | - | 149,737 | - | 149,737 | - | - |
| Police | | Expand Hostage Negotiation Team | - | 1,840 | 1,840 | - | 1,840 | - | - |
| TOTAL POLICE | | | 149,737 | 4,340 | 154,077 | - | 154,077 | - | - |
| Fire | | EMS Educator | 43,818 | 117,032 | 160,850 | - | 160,850 | 1.00 | - |
| Fire | | Overtime Budget Adjustment | - | 462,502 | 462,502 | - | 462,502 | - | - |
| Fire | | Hazardous Materials Equipment and Service Maintenance | 14,880 | 27,738 | 42,618 | - | 42,618 | - | - |
| Fire | | Administrative Support Specialist | 5,800 | 66,571 | 72,371 | - | 72,371 | 1.00 | - |
| TOTAL FIRE | | | 64,498 | 673,843 | 738,341 | - | 738,341 | 2.00 | - |
| IT | | Business Analyst | 2,000 | 92,791 | 94,791 | - | 94,791 | - | - |
| IT | | Annual Civic Hackathon | - | 12,000 | 12,000 | - | 12,000 | - | - |
| IT | | Paperless Process Implementation - Phase 1 (Evaluation) | 50,000 | - | 50,000 | - | 50,000 | - | - |
| IT | | Enterprise Data Lake Development | - | 50,000 | 50,000 | - | 50,000 | - | - |
| TOTAL IT | | | 52,000 | 154,791 | 206,791 | - | 206,791 | - | - |
| Public Works | | Process Mapping - Phase 2 | - | 10,000 | 10,000 | - | 10,000 | - | - |
| TOTAL PUBLIC WORKS | | | - | 10,000 | 10,000 | - | 10,000 | - | - |
| PARD | | Master Plan Consultant | 30,000 | - | 30,000 | - | 30,000 | - | - |
| PARD | | Workman HDX | 28,000 | 5,600 | 33,600 | - | 33,600 | - | - |
| PARD | | Dump Trailer | 12,500 | 834 | 13,334 | - | 13,334 | - | - |
| PARD | | Aero-vator | 15,000 | - | 15,000 | - | 15,000 | - | - |
| PARD | | 4 Passenger Golf Cart | 20,000 | 2,500 | 22,500 | - | 22,500 | - | - |
| PARD | | VPAC/COCS Welcome Sign | 25,000 | - | 25,000 | - | 25,000 | - | - |
| PARD | | Toro Debris Blower | 10,000 | 2,000 | 12,000 | - | 12,000 | - | - |
| TOTAL PARD | | | 140,500 | 10,934 | 151,434 | - | 151,434 | - | - |
| General Govt - Econ Dev | | Economic Development Master Plan Update | 50,000 | - | 50,000 | - | 50,000 | - | - |
| General Govt - City Manager | | Organization Leadership Program | - | 50,000 | 50,000 | - | 50,000 | - | - |
| General Govt - City Manager | | Facilities & Real Estate Strategic Plan | 75,000 | - | 75,000 | - | 75,000 | - | - |
| TOTAL GG | | | 125,000 | 50,000 | 175,000 | - | 175,000 | - | - |
| TOTAL GENERAL FUND | | | 531,735 | 903,908 | 1,435,643 | - | 1,435,643 | 2.00 | - |
| WATER FUND | | | | | | | | | |
| Water | | Master Plan Update | 250,000 | - | 250,000 | - | 250,000 | - | - |
| Water | | Water Production Rough-Cut Mower Replacement | - | 10,500 | 10,500 | - | 10,500 | - | - |
| TOTAL WATER FUND | | | 250,000 | 10,500 | 260,500 | - | 260,500 | - | - |
| WASTEWATER FUND | | | | | | | | | |
| Wastewater | | Operational Manager | 4,400 | 105,833 | 110,233 | - | 110,233 | - | - |
| TOTAL WASTEWATER FUND | | | 4,400 | 105,833 | 110,233 | - | 110,233 | - | - |
| SOLID WASTE FUND | | | | | | | | | |
| Solid Waste | | Semi-Annual Document Shredding Event | 10,000 | - | 10,000 | - | 10,000 | - | - |
| TOTAL SOLID WASTE FUND | | | 10,000 | - | 10,000 | - | 10,000 | - | - |
| NORTHGATE PARKING FUND | | | | | | | | | |
| Northgate Parking | | Northgate District Plan Implementation | 500,000 | - | 500,000 | - | 500,000 | - | - |
| TOTAL NORTHGATE PARKING FUND | | | 500,000 | - | 500,000 | - | 500,000 | - | - |
| TOTAL ALL FUNDS | | | 1,296,135 | 1,020,241 | 2,316,376 | - | 2,316,376 | 2.00 | - |

FY21 SERVICE LEVEL ADJUSTMENTS (SLAs) FUTURE YEARS LISTING

| Fund | Dept | Description | One-Time | Recurring | Total | Revenue | Net Total | Increase | |
|--|------|--|------------------|------------------|------------------|----------|------------------|--------------|--------------|
| | | | Cost | Cost | | | | FTE | Vehicle |
| GENERAL FUND | | | | | | | | | |
| Police | | Four Officers and two vehicles | 227,386 | 413,660 | 641,046 | - | 641,046 | 4.00 | 2.00 |
| Police | | One Detective & Vehicle | 56,846 | 103,415 | 160,261 | - | 160,261 | 1.00 | 1.00 |
| Police | | One CID Police Assistant & Vehicle | 46,485 | 56,237 | 102,722 | - | 102,722 | 1.00 | 1.00 |
| Police | | RMS Specialist | 5,500 | 94,347 | 99,847 | - | 99,847 | 1.00 | - |
| Police | | Inventory Control/Vehicle Installer | 5,330 | 69,471 | 74,801 | - | 74,801 | 1.00 | - |
| Police | | Animal Control Officer | 54,375 | 67,453 | 121,828 | - | 121,828 | 1.00 | 1.00 |
| Police | | One Tahoe to fortify patrol fleet | 62,000 | 8,245 | 70,245 | - | 70,245 | - | 1.00 |
| TOTAL POLICE | | | 457,922 | 812,828 | 1,270,750 | - | 1,270,750 | 9.00 | 6.00 |
| Fire | | Shift Battalion Chief | - | 116,000 | 116,000 | - | 116,000 | 1.00 | - |
| Fire | | Blue Card Command Training | 130,234 | - | 130,234 | - | 130,234 | - | - |
| Fire | | Public Education Officer | 5,415 | 60,540 | 65,955 | - | 65,955 | 1.00 | - |
| Fire | | Recruiter/Public Education Officer | 17,657 | 131,589 | 149,246 | - | 149,246 | 1.00 | - |
| Fire | | Training Officer | 8,800 | 127,871 | 136,671 | - | 136,671 | 1.00 | - |
| TOTAL FIRE | | | 162,106 | 436,000 | 598,106 | - | 598,106 | 4.00 | - |
| Public Works | | Facility Maintenance - Corrective Increase (Year 7/10) | 333,700 | 16,685 | 350,385 | - | 350,385 | - | - |
| Public Works | | Bucket Truck | 60,000 | 2,500 | 62,500 | - | 62,500 | - | 1.00 |
| Public Works | | New Tech/ new Truck | 45,500 | 52,650 | 98,150 | - | 98,150 | 1.00 | 1.00 |
| Public Works | | 1 fte + truck | 45,500 | 52,650 | 98,150 | - | 98,150 | 1.00 | 1.00 |
| Public Works | | Signs & Marking Tech | 4,500 | 53,300 | 57,800 | - | 57,800 | 1.00 | - |
| Public Works | | Extended Cab Service Truck | 42,500 | 2,500 | 45,000 | - | 45,000 | - | 1.00 |
| Public Works | | GIS Tech - Traffic | 4,500 | 53,300 | 57,800 | - | 57,800 | 1.00 | - |
| TOTAL PUBLIC WORKS | | | 536,200 | 233,585 | 769,785 | - | 769,785 | 4.00 | 4.00 |
| PARD | | VPAC Soccer Renovation (3 Fields) --- GF/HOT | 150,000 | - | 150,000 | - | 150,000 | - | - |
| PARD | | Shed & Gator - LCNC | 100,000 | - | 100,000 | - | 100,000 | - | - |
| TOTAL PARD | | | 250,000 | - | 250,000 | - | 250,000 | - | - |
| Planning & Development | | Comprehensive Plan Neighborhood Plan Implementation | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Planning & Development | | City-Wide Roadway Impact Fee 5-Year Update | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Planning & Development | | Field Inspections Technology Upgrade | 5,000 | - | 5,000 | - | 5,000 | - | - |
| Planning & Development | | Bicycle, Pedestrian, Greenways Program Assistant | - | 60,000 | 60,000 | - | 60,000 | 1.00 | - |
| TOTAL PLANNING & DEVELOPMENT SERVICES | | | 105,000 | 60,000 | 165,000 | - | 165,000 | 1.00 | - |
| IT | | Infrastructure Improvements | 80,000 | 80,000 | 160,000 | - | 160,000 | - | - |
| IT | | Cyber Security Tools and Improvements | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| IT | | Start Enterprise Data Warehouse Project | 100,000 | 30,000 | 130,000 | - | 130,000 | - | - |
| IT | | Citizen Engagement Enhancement | 20,000 | 5,000 | 25,000 | - | 25,000 | - | - |
| IT | | Disaster Recovery Implementation | - | 90,000 | 90,000 | - | 90,000 | - | - |
| IT | | IT Advisory Membership | - | 70,000 | 70,000 | - | 70,000 | - | - |
| IT | | Digital Roadmap | 70,000 | - | 70,000 | - | 70,000 | - | - |
| TOTAL IT | | | 320,000 | 325,000 | 645,000 | - | 645,000 | - | - |
| General Govt - Human Resources | | Upgrade position to Asst Director | - | 30,000 | 30,000 | - | 30,000 | - | - |
| General Govt - Human Resources | | Learning & Dev System | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| General Govt - Human Resources | | Performance Mgmt System | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| General Govt - Human Resources | | HR Generalist/Recruiter | 3,600 | 87,291 | 90,891 | - | 90,891 | 1.00 | - |
| General Govt - Human Resources | | Legal Consulting | - | 50,000 | 50,000 | - | 50,000 | - | - |
| General Govt - Comm Svcs | | Code Enforcement Accredition | 24,000 | 14,676 | 38,676 | - | 38,676 | - | - |
| General Govt - City Manager | | Internship & Work Study Program | - | 25,000 | 25,000 | - | 25,000 | - | - |
| General Govt - Legal | | New Assistant City Attorney I Position | - | 105,000 | 105,000 | - | 105,000 | 1.00 | - |
| General Govt - Legal | | Renovation and capital Outlay for New Position | 15,000 | - | 15,000 | - | 15,000 | - | - |
| General Govt - Legal | | Training, Memberships, Licensure | - | 3,000 | 3,000 | - | 3,000 | - | - |
| General Govt - Legal | | Open Records Management System | 15,000 | 2,000 | 17,000 | - | 17,000 | - | - |
| General Govt - Pub. Comm. | | Multimedia Coordinator | 6,000 | 87,291 | 93,291 | - | 93,291 | 1.00 | - |
| General Govt - City Secretary | | (2) Desktops/Monitors/Keyboards (Council Chambers) | 2,400 | - | 2,400 | - | 2,400 | - | - |
| General Govt - City Secretary | | Increase in Office Supplies for Vital Paper | 3,000 | - | 3,000 | - | 3,000 | - | - |
| General Govt - Internal Audit | | GAGAS Required Peer Review | 5,000 | - | 5,000 | - | 5,000 | - | - |
| TOTAL GG | | | 174,000 | 504,258 | 678,258 | - | 678,258 | 3.00 | - |
| TOTAL GENERAL FUND | | | 2,005,228 | 2,371,671 | 4,376,899 | - | 4,376,899 | 21.00 | 10.00 |
| ECONOMIC DEVELOPMENT FUND | | | | | | | | | |
| Economic Development | | Business Retention & Expansion Program | - | 55,000 | 55,000 | - | 55,000 | - | - |
| Economic Development | | Spring Creek Local Government Corporation - Incentives | - | 150,000 | 150,000 | - | 150,000 | - | - |
| TOTAL ECONOMIC DEV. FUND | | | - | 205,000 | 205,000 | - | 205,000 | - | - |
| HOTEL TAX FUND | | | | | | | | | |
| HOT | | VPAC Soccer Renovation (3 Fields) --- GF/HOT | 150,000 | - | 150,000 | - | 150,000 | - | - |
| HOT | | Veterans Park Synthetic Fields (phase 2)(HOT FUNDED) | 4,310,000 | - | 4,310,000 | - | 4,310,000 | - | - |
| TOTAL HOTEL TAX FUND | | | 4,460,000 | - | 4,460,000 | - | 4,460,000 | - | - |

FY21 SERVICE LEVEL ADJUSTMENTS (SLAs) FUTURE YEARS LISTING

| Fund | Dept | Description | One-Time | Recurring | Total | Revenue | Net Total | Increase | |
|---------------------------------------|------|---|------------------|------------------|-------------------|----------|-------------------|--------------|--------------|
| | | | Cost | Cost | | | | FTE | Vehicle |
| ELECTRIC FUND | | | | | | | | | |
| Electric | | Substation Technician | 4,000 | 82,860 | 86,860 | - | 86,860 | 1.00 | - |
| Electric | | Salary Survey | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Electric | | Compliance Audit Assessment (Mock Audit) | 85,000 | - | 85,000 | - | 85,000 | - | - |
| Electric | | Background Checks | 5,000 | - | 5,000 | - | 5,000 | - | - |
| Electric | | Transmission ROW Tree Trimming | 100,000 | - | 100,000 | - | 100,000 | - | - |
| Electric | | 2 Linemen and Digger Derrick | 399,068 | 153,540 | 552,608 | - | 552,608 | 2.00 | 1.00 |
| TOTAL ELECTRIC FUND | | | 643,068 | 236,400 | 879,468 | - | 879,468 | 3.00 | 1.00 |
| WATER FUND | | | | | | | | | |
| Water | | Business Technology Master Plan | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Water | | Water Impact Fee Update | 75,000 | - | 75,000 | - | 75,000 | - | - |
| Water | | Backflow Software | 10,000 | 20,000 | 30,000 | - | 30,000 | - | - |
| Water | | Field Maint. Operators (2x FTEs) | 50,000 | 150,000 | 200,000 | - | 200,000 | 2.00 | 1.00 |
| TOTAL WATER FUND | | | 185,000 | 170,000 | 355,000 | - | 355,000 | 2.00 | 1.00 |
| WASTEWATER FUND | | | | | | | | | |
| Wastewater | | Wastewater Master Plan Update | 250,000 | - | 250,000 | - | 250,000 | - | - |
| Wastewater | | Wastewater Impact Fee Update | 75,000 | - | 75,000 | - | 75,000 | - | - |
| Wastewater | | Lab Technician | 40,000 | 75,000 | 115,000 | - | 115,000 | 1.00 | 1.00 |
| Wastewater | | Lab Data Software | 15,000 | 20,000 | 35,000 | - | 35,000 | - | - |
| TOTAL WASTEWATER FUND | | | 380,000 | 95,000 | 475,000 | - | 475,000 | 1.00 | 1.00 |
| SOLID WASTE FUND | | | | | | | | | |
| Solid Waste | | Commercial FEL Truck and Route Manager | 398,201 | 74,750 | 472,951 | - | 472,951 | 1.00 | 1.00 |
| TOTAL SOLID WASTE FUND | | | 398,201 | 74,750 | 472,951 | - | 472,951 | 1.00 | 1.00 |
| DRAINAGE FUND | | | | | | | | | |
| Drainage | | Grouting Truck for Storm Drain Repair | 300,000 | 15,000 | 315,000 | - | 315,000 | - | 1.00 |
| Drainage | | Storm Drain Clean Out Equipment | 65,000 | 5,333 | 70,333 | - | 70,333 | - | - |
| TOTAL DRAINAGE FUND | | | 365,000 | 20,333 | 385,333 | - | 385,333 | - | 1.00 |
| UTILITY CUSTOMER SERVICE | | | | | | | | | |
| Utility Customer Service | | UB Replacement Maintenance | - | 30,000 | 30,000 | - | 30,000 | - | - |
| Utility Customer Service | | Temporary CSR for System implementation | 89,610 | - | 89,610 | - | 89,610 | - | - |
| TOTAL UTILITY CUSTOMER SERVICE | | | 89,610 | 30,000 | 119,610 | - | 119,610 | - | - |
| FLEET MAINTENANCE | | | | | | | | | |
| Fleet Maintenance | | Work Management Inventory Barcoding | 10,000 | - | 10,000 | - | 10,000 | - | - |
| TOTAL FLEET MAINTENANCE FUND | | | 10,000 | - | 10,000 | - | 10,000 | - | - |
| NORTHGATE PARKING FUND | | | | | | | | | |
| Northgate Parking | | Plan Implementation Projects | 500,000 | - | 500,000 | - | 500,000 | - | - |
| Northgate Parking | | Surface Lot Financial Management System Replacement | 30,000 | - | 30,000 | - | 30,000 | - | - |
| TOTAL NORTHGATE PARKING FUND | | | 530,000 | - | 530,000 | - | 530,000 | - | - |
| TOTAL ALL FUNDS | | | 9,251,107 | 3,373,154 | 12,624,261 | - | 12,624,261 | 30.00 | 16.00 |

FY22 SERVICE LEVEL ADJUSTMENTS (SLAs) FUTURE YEARS LISTING

| Fund | Dept | Description | One-Time | Recurring | Total | Revenue | Net Total | Increase | |
|--|------|---|------------------|------------------|------------------|----------|------------------|--------------|-------------|
| | | | Cost | Cost | | | | FTE | Vehicle |
| GENERAL FUND | | | | | | | | | |
| Police | | Four Officers and Two Vehicles | 227,386 | 413,660 | 641,046 | - | 641,046 | 4.00 | 2.00 |
| Police | | One Detective & Vehicle | 56,846 | 103,415 | 160,261 | - | 160,261 | 1.00 | 1.00 |
| Police | | One Telecommunicators | 5,600 | 63,612 | 69,212 | - | 69,212 | 1.00 | - |
| Police | | One Record Technicians | 6,800 | 58,833 | 65,633 | - | 65,633 | 1.00 | - |
| Police | | One Police Trainer | 56,847 | 103,415 | 160,262 | - | 160,262 | 1.00 | - |
| TOTAL POLICE | | | 353,479 | 742,935 | 1,096,414 | - | 1,096,414 | 8.00 | 3.00 |
| Fire | | Shift Battalion Chief | 150,000 | 116,000 | 266,000 | - | 266,000 | 1.00 | 1.00 |
| Fire | | Station 7 Staffing | 18,426 | 199,201 | 217,627 | - | 217,627 | 3.00 | - |
| Fire | | EMS/Safety Officers | 330,000 | 240,000 | 570,000 | - | 570,000 | 3.00 | 1.00 |
| TOTAL FIRE | | | 498,426 | 555,201 | 1,053,627 | - | 1,053,627 | 7.00 | 2.00 |
| Public Works | | Environmental Regulations | - | 75,000 | 75,000 | - | 75,000 | - | - |
| Public Works | | Facility Maintenance - Corrective Increase (Year 8/10) | 167,663 | 8,383 | 176,046 | - | 176,046 | - | - |
| Public Works | | New Tech/ new Truck | 45,500 | 52,650 | 98,150 | - | 98,150 | 1.00 | 1.00 |
| Public Works | | Concrete crew | 206,000 | 203,803 | 409,803 | - | 409,803 | 3.00 | 1.00 |
| Public Works | | Additional Bucket Truck | 60,000 | 2,500 | 62,500 | - | 62,500 | - | 1.00 |
| Public Works | | Digital Message Board - FM 2818 | 100,000 | - | 100,000 | - | 100,000 | - | - |
| TOTAL PUBLIC WORKS | | | 579,163 | 342,336 | 921,499 | - | 921,499 | 4.00 | 3.00 |
| PARD | | CAPRA Reaccreditation Team Visit | 15,000 | - | 15,000 | - | 15,000 | - | - |
| PARD | | VPAC Soccer Renovation (3 Fields) --- GF/HOT | 150,000 | - | 150,000 | - | 150,000 | - | - |
| TOTAL PARD | | | 165,000 | - | 165,000 | - | 165,000 | - | - |
| Planning & Development | | Comprehensive Plan Neighborhood Plan Implementation | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Planning & Development | | Part-Time Transportation Technician | - | 25,000 | 25,000 | - | 25,000 | 0.50 | - |
| Planning & Development | | Central Square Software | 25,000 | - | 25,000 | - | 25,000 | - | - |
| TOTAL PLANNING & DEVELOPMENT SERVICES | | | 75,000 | 25,000 | 100,000 | - | 100,000 | 0.50 | - |
| IT | | IT Training Platform - Roadmap, Policy, & Strategy Workshop | 50,000 | 45,000 | 95,000 | - | 95,000 | - | - |
| IT | | Infrastructure Project | 80,000 | 100,000 | 180,000 | - | 180,000 | - | - |
| IT | | Cyber Security Improvement | 80,000 | 80,000 | 160,000 | - | 160,000 | - | - |
| IT | | Data Warehouse Project | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| IT | | SMART City initiative | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| IT | | Disaster Recovery Improvements | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| TOTAL IT | | | 360,000 | 375,000 | 735,000 | - | 735,000 | - | - |
| Fiscal | | Additional Clerk - AP | - | 41,496 | 41,496 | - | 41,496 | 1.00 | - |
| TOTAL FISCAL | | | - | 41,496 | 41,496 | - | 41,496 | 1.00 | - |
| General Govt - Human Resources | | Compensation Staff | 3,600 | 87,291 | 90,891 | - | 90,891 | 1.00 | - |
| General Govt - Human Resources | | PTNB General Support | 300 | 13,707 | 14,007 | - | 14,007 | - | - |
| General Govt - Human Resources | | Increase Training Support | - | 50,000 | 50,000 | - | 50,000 | - | - |
| General Govt - Comm Svcs | | Code Enforcement Officer | 46,000 | 52,918 | 98,918 | - | 98,918 | 1.00 | 1.00 |
| General Govt - Comm Svcs | | Relocation Expenses | 15,000 | - | 15,000 | - | 15,000 | - | - |
| General Govt - Comm Svcs | | Code Enforcement Moblie Device Replacement | 13,324 | - | 13,324 | - | 13,324 | - | - |
| General Govt - Comm Svcs | | Staff Assistant/Permit Tech | - | 51,986 | 51,986 | - | 51,986 | 1.00 | - |
| General Govt - Economic Dev. | | Economic Development Analyst/Project Manager | - | 94,679 | 94,679 | - | 94,679 | 1.00 | - |
| General Govt - Economic Dev. | | Recruitment Tracking Software | - | 30,000 | 30,000 | - | 30,000 | - | - |
| General Govt - Pub. Comm. | | Public Communications Assistant | 2,000 | 66,353 | 68,353 | - | 68,353 | 1.00 | - |
| General Govt - City Secretary | | Laserfiche Update (RIO) | 134,000 | 8,000 | 142,000 | - | 142,000 | - | - |
| TOTAL GG | | | 214,224 | 454,934 | 669,158 | - | 669,158 | 5.00 | 1.00 |
| TOTAL GENERAL FUND | | | 2,245,292 | 2,536,902 | 4,782,194 | - | 4,782,194 | 25.50 | 9.00 |
| HOTEL TAX FUND | | | | | | | | | |
| Hotel Tax | | VPAC Soccer Renovation (3 Fields) --- GF/HOT | 150,000 | - | 150,000 | - | 150,000 | - | - |
| Hotel Tax | | Southeast Park (Phase 2)(HOT FUNDED) | 4,200,000 | - | 4,200,000 | - | 4,200,000 | - | - |
| TOTAL HOTEL TAX FUND | | | 4,350,000 | - | 4,350,000 | - | 4,350,000 | - | - |
| ELECTRIC FUND | | | | | | | | | |
| Electric | | AMI Technician and Vehicle | 49,300 | 91,660 | 140,960 | - | 140,960 | 1.00 | 1.00 |
| Electric | | Engineering Superintendent and Vehicle | 178,400 | 133,615 | 312,015 | - | 312,015 | 1.00 | 1.00 |
| TOTAL ELECTRIC FUND | | | 227,700 | 225,275 | 452,975 | - | 452,975 | 2.00 | 2.00 |
| WATER FUND | | | | | | | | | |
| Water | | Transmission Line Corrosion Study | 200,000 | 50,000 | 250,000 | - | 250,000 | - | - |
| Water | | Trackhoe, Haul Truck, and Trailer | 350,000 | 8,000 | 358,000 | - | 358,000 | - | 1.00 |
| Water | | Plant Maintenance Equipment | 50,000 | - | 50,000 | - | 50,000 | - | - |
| TOTAL WATER FUND | | | 600,000 | 58,000 | 658,000 | - | 658,000 | - | 1.00 |
| WASTEWATER FUND | | | | | | | | | |
| Wastewater | | TV Equipment | 150,000 | - | 150,000 | - | 150,000 | - | - |
| Wastewater | | Vaccon Truck | 270,000 | - | 270,000 | - | 270,000 | - | 1.00 |
| Wastewater | | LCWWTP Lab Outfit | 50,000 | 10,000 | 60,000 | - | 60,000 | - | - |
| Wastewater | | Plant Maintenance Technicians | 50,000 | 150,000 | 200,000 | - | 200,000 | 2.00 | 1.00 |
| TOTAL WASTEWATER FUND | | | 520,000 | 160,000 | 680,000 | - | 680,000 | 2.00 | 2.00 |

FY22 SERVICE LEVEL ADJUSTMENTS (SLAs) FUTURE YEARS LISTING

| Fund | Dept | Description | One-Time | Recurring | Total | Revenue | Net Total | Increase | |
|-------------------------------------|------|--|------------------|------------------|-------------------|----------|-------------------|--------------|--------------|
| | | | Cost | Cost | | | | FTE | Vehicle |
| SOLID WASTE FUND | | | | | | | | | |
| | | Commercial Roll-Off Vehicle and Equipment Operator | 200,000 | 80,000 | 280,000 | | 280,000 | 1.00 | 1.00 |
| TOTAL SOLID WASTE FUND | | | 200,000 | 80,000 | 280,000 | - | 280,000 | 1.00 | 1.00 |
| DRAINAGE FUND | | | | | | | | | |
| | | Small 4Y Dump Truck | 65,000 | 100,000 | 165,000 | | 165,000 | - | 1.00 |
| TOTAL DRAINAGE FUND | | | 65,000 | 100,000 | 165,000 | - | 165,000 | - | 1.00 |
| FLEET MAINTENANCE | | | | | | | | | |
| | | Vehicle Identification Barcoding | 50,000 | | 50,000 | | 50,000 | - | - |
| | | A/C Machine Y1234 | 15,000 | 500 | 15,500 | - | 15,500 | - | - |
| TOTAL FLEET MAINTENANCE FUND | | | 65,000 | 500 | 65,500 | - | 65,500 | - | - |
| NORTHGATE PARKING FUND | | | | | | | | | |
| | | Plan Implementation Projects | 250,000 | - | 250,000 | | 250,000 | | |
| TOTAL NORTHGATE PARKING FUND | | | 250,000 | - | 250,000 | - | 250,000 | - | - |
| TOTAL ALL FUNDS | | | 9,122,992 | 3,218,677 | 12,341,669 | - | 12,341,669 | 30.50 | 17.00 |

FY23 SERVICE LEVEL ADJUSTMENTS (SLAs) FUTURE YEARS LISTING

| Fund | Dept | Description | One-Time | Recurring | Total | Revenue | Net Total | Increase | |
|--|------|--|------------------|------------------|------------------|---------|------------------|--------------|--------------|
| | | | Cost | Cost | | | | FTE | Vehicle |
| GENERAL FUND | | | | | | | | | |
| Police | | Four Officers and two vehicles | 227,386 | 413,660 | 641,046 | - | 641,046 | 4.00 | 2.00 |
| Police | | One Detective | 56,846 | 103,415 | 160,261 | - | 160,261 | 1.00 | 1.00 |
| Police | | One Telecommunicators | 5,600 | 63,612 | 69,212 | - | 69,212 | 2.00 | - |
| Police | | One Record Technicians | 6,800 | 58,833 | 65,633 | - | 65,633 | 1.00 | - |
| Police | | One Patrol Sergeant & Tahoe | 105,477 | 120,879 | 226,356 | - | 226,356 | 1.00 | 1.00 |
| TOTAL POLICE | | | 402,109 | 760,399 | 1,162,508 | - | 1,162,508 | 9.00 | 4.00 |
| Fire | | Station 7 Staffing | 18,426 | 199,201 | 217,627 | - | 217,627 | 3.00 | - |
| Fire | | Station 7 Equip & Ambulance | 507,500 | 48,367 | 555,867 | - | 555,867 | - | 1.00 |
| Fire | | Shift Battalion Chief | - | 116,000 | 116,000 | - | 116,000 | 1.00 | - |
| TOTAL FIRE | | | 525,926 | 363,568 | 889,494 | - | 889,494 | 4.00 | 1.00 |
| Public Works | | Emergency Operations Upgrade | 20,000 | - | 20,000 | - | 20,000 | - | - |
| Public Works | | GIS Trimble Replacement | 20,000 | - | 20,000 | - | 20,000 | - | - |
| Public Works | | Facility Maintenance - Corrective Increase (Year 9/10) | 140,940 | 7,047 | 147,987 | - | 147,987 | - | - |
| Public Works | | New Tech/ new Truck | 45,500 | 52,650 | 98,150 | - | 98,150 | 1.00 | 1.00 |
| Public Works | | Oil distributor | 180,000 | 14,200 | 194,200 | - | 194,200 | - | - |
| TOTAL PUBLIC WORKS | | | 406,440 | 73,897 | 480,337 | - | 480,337 | 1.00 | 1.00 |
| PARD | | Lick Creek Nature Center Assistant Supervisor | - | 57,468 | 57,468 | - | 57,468 | 1.00 | - |
| TOTAL PARD | | | - | 57,468 | 57,468 | - | 57,468 | 1.00 | - |
| Planning & Development | | Comprehensive Plan Neighborhood Plan Implementation | 50,000 | - | 50,000 | - | 50,000 | - | - |
| Planning & Development | | Construction Inspector (w/vehicle) | 40,000 | 80,000 | 120,000 | - | 120,000 | 1.00 | 1.00 |
| TOTAL PLANNING & DEVELOPMENT SERVICES | | | 90,000 | 80,000 | 170,000 | - | 170,000 | 1.00 | 1.00 |
| IT | | Infrastructure Project | 80,000 | 100,000 | 180,000 | - | 180,000 | - | - |
| IT | | Cyber Security Improvement | 80,000 | 80,000 | 160,000 | - | 160,000 | - | - |
| IT | | Data Warehouse Project | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| IT | | SMART City initiative | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| IT | | Disaster Recovery Improvements | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| IT | | Penetration Testing | 50,000 | 45,000 | 95,000 | - | 95,000 | - | - |
| TOTAL IT | | | 360,000 | 375,000 | 735,000 | - | 735,000 | - | - |
| General Govt - Human Resources | | Upgrade Recruiting System | - | 30,000 | 30,000 | - | 30,000 | - | - |
| General Govt - City Secretary | | Increase in Office Supplies for Vital Paper | 3,000 | - | 3,000 | - | 3,000 | - | - |
| TOTAL GG | | | 3,000 | 30,000 | 33,000 | - | 33,000 | - | - |
| TOTAL GENERAL FUND | | | 1,787,475 | 1,740,332 | 3,527,807 | - | 3,527,807 | 16.00 | 7.00 |
| ELECTRIC FUND | | | | | | | | | |
| Electric | | Substation Technician and Small Bucket Truck | 236,850 | 99,860 | 336,710 | - | 336,710 | 1.00 | 1.00 |
| Electric | | 2 Linemen and Bucket Truck for DOT | 299,068 | 143,540 | 442,608 | - | 442,608 | 2.00 | 1.00 |
| TOTAL ELECTRIC FUND | | | 535,918 | 243,400 | 779,318 | - | 779,318 | 3.00 | 2.00 |
| WATER FUND | | | | | | | | | |
| Water | | Onboard Cameras | 100,000 | - | 100,000 | - | 100,000 | - | - |
| TOTAL WATER FUND | | | 100,000 | - | 100,000 | - | 100,000 | - | - |
| WASTEWATER FUND | | | | | | | | | |
| Wastewater | | Operational Training Coordinator | 50,000 | 100,000 | 150,000 | - | 150,000 | 1.00 | 1.00 |
| Wastewater | | Computer Tablets for Field Ops | 30,000 | - | 30,000 | - | 30,000 | - | - |
| TOTAL WASTEWATER FUND | | | 80,000 | 100,000 | 180,000 | - | 180,000 | 1.00 | 1.00 |
| SOLID WASTE FUND | | | | | | | | | |
| Solid Waste | | Residential Automated Sideloaders and Equipment Operator | 380,000 | 100,000 | 480,000 | - | 480,000 | 1.00 | 1.00 |
| TOTAL SOLID WASTE FUND | | | 380,000 | 100,000 | 480,000 | - | 480,000 | 1.00 | 1.00 |
| DRAINAGE FUND | | | | | | | | | |
| Drainage | | Equipment Operator & Mini Excavator | 125,000 | 70,000 | 195,000 | - | 195,000 | 1.00 | 1.00 |
| TOTAL DRAINAGE FUND | | | 125,000 | 70,000 | 195,000 | - | 195,000 | 1.00 | 1.00 |
| FLEET MAINTENANCE | | | | | | | | | |
| Fleet Maintenance | | Diagnostic Updated Tools | 5,000 | - | 5,000 | - | 5,000 | - | - |
| TOTAL FLEET MAINTENANCE FUND | | | 5,000 | - | 5,000 | - | 5,000 | - | - |
| NORTHGATE PARKING FUND | | | | | | | | | |
| Northgate Parking | | Plan Implementation Projects | 250,000 | - | 250,000 | - | 250,000 | - | - |
| TOTAL NORTHGATE PARKING FUND | | | 250,000 | - | 250,000 | - | 250,000 | - | - |
| TOTAL ALL FUNDS | | | 3,363,393 | 2,253,732 | 5,617,125 | - | 5,617,125 | 22.00 | 12.00 |

FY24 SERVICE LEVEL ADJUSTMENTS (SLAs) FUTURE YEARS LISTING

| Fund | Dept | Description | One-Time | Recurring | Total | Revenue | Net Total | Increase | |
|---------------------------------|--|---|------------------|------------------|------------------|----------|------------------|--------------|--------------|
| | | | Cost | Cost | | | | FTE | Vehicle |
| GENERAL FUND | | | | | | | | | |
| | Police | Four Officers and two vehicles | 227,386 | 413,660 | 641,046 | - | 641,046 | 4.00 | 2.00 |
| | Police | Two Telecommunicators | 11,200 | 127,224 | 138,424 | - | 138,424 | 2.00 | - |
| | Police | One Patrol Sergeant | 8,216 | 120,879 | 129,095 | - | 129,095 | 1.00 | - |
| | Police | One Patrol Lieutenant | 113,693 | 142,774 | 256,467 | - | 256,467 | 1.00 | 1.00 |
| | TOTAL POLICE | | 360,495 | 804,537 | 1,165,032 | - | 1,165,032 | 8.00 | 3.00 |
| | Fire | Engine/Grass Unit for Station 7 | 2,000,000 | 500,000 | 2,500,000 | - | 2,500,000 | - | 2.00 |
| | Fire | Station 7 Staffing | 18,426 | 199,201 | 217,627 | - | 217,627 | 3.00 | - |
| | TOTAL FIRE | | 2,018,426 | 699,201 | 2,717,627 | - | 2,717,627 | 3.00 | 2.00 |
| | Public Works | Public Works and Water Services ReAccreditation | 15,000 | - | 15,000 | - | 15,000 | - | - |
| | Public Works | Supervisor Vehicle | 42,500 | 2,500 | 45,000 | - | 45,000 | - | 1.00 |
| | Public Works | Dump truck + EO | 225,000 | 76,000 | 301,000 | - | 301,000 | 1.00 | 1.00 |
| | Public Works | Truck with Attenuator | 165,000 | 3,500 | 168,500 | - | 168,500 | - | 1.00 |
| | TOTAL PUBLIC WORKS | | 447,500 | 82,000 | 529,500 | - | 529,500 | 1.00 | 3.00 |
| | PARD | Lincoln Recreation Center Assistant Supervisor | - | 57,468 | 57,468 | - | 57,468 | 1.00 | - |
| | TOTAL PARD | | - | 57,468 | 57,468 | - | 57,468 | 1.00 | - |
| | Planning & Development | Construction Inspector (w/vehicle) | 50,000 | - | 50,000 | - | 50,000 | - | - |
| | Planning & Development | Comprehensive Plan Neighborhood Plan Implementation | - | 80,000 | 80,000 | - | 80,000 | - | - |
| | TOTAL PLANNING & DEVELOPMENT SERVICES | | 50,000 | 80,000 | 130,000 | - | 130,000 | - | - |
| | IT | Infrastructure Project | 80,000 | 100,000 | 180,000 | - | 180,000 | - | - |
| | IT | Cyber Security Improvement | 80,000 | 80,000 | 160,000 | - | 160,000 | - | - |
| | IT | Data Warehouse Project | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| | IT | SMART City initiative | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| | IT | Disaster Recovery Improvements | 50,000 | 50,000 | 100,000 | - | 100,000 | - | - |
| | IT | PCI Compliance | 90,000 | 45,000 | 135,000 | - | 135,000 | - | - |
| | TOTAL IT | | 400,000 | 375,000 | 775,000 | - | 775,000 | - | - |
| | General Govt - Human Resources | Staff Support (Recruiting/Training) | 500 | 51,072 | 51,572 | - | 51,572 | 1.00 | - |
| | General Govt - Economic Develop. | Economic Development Analyst/Project Manager | - | 94,679 | 94,679 | - | 94,679 | 1.00 | - |
| | TOTAL GG | | 500 | 145,751 | 146,251 | - | 146,251 | 2.00 | - |
| | TOTAL GENERAL FUND | | 3,276,921 | 2,243,957 | 5,520,878 | - | 5,520,878 | 15.00 | 8.00 |
| ELECTRIC FUND | | | | | | | | | |
| | Electric | Salary Survey | 50,000 | - | 50,000 | - | 50,000 | - | - |
| | Electric | Third Party Compliance Audit Assessment | 85,000 | - | 85,000 | - | 85,000 | - | - |
| | Electric | Transmission ROW Tree Trimming | 100,000 | - | 100,000 | - | 100,000 | - | - |
| | TOTAL ELECTRIC FUND | | 235,000 | - | 235,000 | - | 235,000 | - | - |
| WATER FUND | | | | | | | | | |
| | Water | Crane Truck | 150,000 | - | 150,000 | - | 150,000 | - | 1.00 |
| | TOTAL WATER FUND | | 150,000 | - | 150,000 | - | 150,000 | - | 1.00 |
| WASTEWATER FUND | | | | | | | | | |
| | Wastewater | GPS Equipment Replacement | 50,000 | - | 50,000 | - | 50,000 | - | - |
| | TOTAL WASTEWATER FUND | | 50,000 | - | 50,000 | - | 50,000 | - | - |
| SOLID WASTE FUND | | | | | | | | | |
| | Solid Waste | Residential REL Vehicle and Equipment Operator | 260,000 | 95,000 | 355,000 | - | 355,000 | 1.00 | 1.00 |
| | TOTAL SOLID WASTE FUND | | 260,000 | 95,000 | 355,000 | - | 355,000 | 1.00 | 1.00 |
| DRAINAGE FUND | | | | | | | | | |
| | Drainage | Mosquito Abatement Program | 42,850 | 61,407 | 104,257 | - | 104,257 | - | - |
| | TOTAL DRAINAGE FUND | | 42,850 | 61,407 | 104,257 | - | 104,257 | - | - |
| UTILITY CUSTOMER SERVICE | | | | | | | | | |
| | Utility Customer Service | CSR Position | - | 79,713 | 79,713 | - | 79,713 | 1.00 | - |
| | TOTAL UTILITY CUSTOMER SERVICE | | - | 79,713 | 79,713 | - | 79,713 | 1.00 | - |
| FLEET MAINTENANCE | | | | | | | | | |
| | Fleet Maintenance | Parts Counter FTE | 4,000 | 70,000 | 74,000 | - | 74,000 | 1.00 | - |
| | TOTAL FLEET MAINTENANCE FUND | | 4,000 | 70,000 | 74,000 | - | 74,000 | 1.00 | - |
| NORTHGATE PARKING FUND | | | | | | | | | |
| | Northgate Parking | Plan Implementation Projects | 250,000 | - | 250,000 | - | 250,000 | - | - |
| | TOTAL NORTHGATE PARKING FUND | | 250,000 | - | 250,000 | - | 250,000 | - | - |
| | TOTAL ALL FUNDS | | 4,418,771 | 2,550,077 | 6,968,848 | - | 6,968,848 | 18.00 | 11.00 |

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|---|---------------|---------------------------|---------------------------------|--------------------------|----------------------------|
| 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 | 1.00 | - | 1.00 |
| Sergeant | 1.00 | 1.00 | - | - | - |
| Police Officer | 4.00 | 4.00 | - | - | - |
| Accreditation Manager | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Tech. Services Manager | 1.00 | 1.00 | - | - | - |
| Public Safety GIS Analyst | 1.00 | 1.00 | - | - | - |
| Business Services Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Police Assistant | 1.00 | 1.00 | 1.00 | 5.00 | 6.00 |
| Staff Assistant II | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 17.00 | 17.00 | 9.00 | 5.00 | 14.00 |
| Uniform Patrol Division | | | | | |
| Lieutenant | 3.00 | 3.00 | 3.00 | - | 3.00 |
| Sergeant | 12.00 | 12.00 | 12.00 | - | 12.00 |
| Police Officer | 89.00 | 86.00 | 83.00 | 5.00 | 88.00 |
| Police Assistant | 3.00 | 3.00 | 3.00 | - | 3.00 |
| * School Crossing Guard-Temp/Seasonal | 2.50 | 2.50 | 2.50 | - | 2.50 |
| Total | 109.50 | 106.50 | 103.50 | 5.00 | 108.50 |
| Criminal Investigation Division | | | | | |
| Lieutenant | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Sergeant | 3.00 | 3.00 | 3.00 | - | 3.00 |
| Police Officer | 19.00 | 22.00 | 22.00 | - | 22.00 |
| Criminal Intelligence Analyst | 1.00 | 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 | 29.00 | 32.00 | 32.00 | - | 32.00 |
| 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 | - | 2.00 |
| Total | 9.00 | 9.00 | 9.00 | - | 9.00 |
| 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 |
| Sr. Animal Control Officer | - | 1.00 | 1.00 | - | 1.00 |
| Animal Control Officer | 3.00 | 2.00 | 2.00 | - | 2.00 |
| 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 | 3.00 | 6.00 | 6.00 | - | 6.00 |

* Temp/Seasonal/PT Non-Benefitted Position

C-1 Personnel

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|---------------|---------------------|---------------------------|--------------------|----------------------|
| Public Safety Telecommunicator | 20.00 | 17.00 | 17.00 | - | 17.00 |
| Dispatch Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 28.00 | 28.00 | 28.00 | - | 28.00 |
| Jail | | | | | |
| Detention Officer | 10.00 | 7.00 | - | - | - |
| Sr. Detention Officer | - | 3.00 | - | - | - |
| Holding Facility Supervisor | 1.00 | 1.00 | - | - | - |
| Total | 11.00 | 11.00 | - | - | - |
| Special Operations Division | | | | | |
| Lieutenant | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 1.00 | 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 |
| Records Technician II | 2.00 | - | - | - | - |
| Records Technician I | 2.00 | 4.00 | 4.00 | - | 4.00 |
| Total | 10.00 | 10.00 | 10.00 | - | 10.00 |
| Community Enhancement | | | | | |
| Lieutenant | - | - | 1.00 | - | 1.00 |
| Sergeant | - | - | 1.00 | - | 1.00 |
| Police Officer | - | - | 7.00 | - | 7.00 |
| Total | - | - | 9.00 | - | 9.00 |
| Technology Services | | | | | |
| Public Safety Technology Manager | - | - | 1.00 | - | 1.00 |
| Public Safety GIS Analyst | - | - | 1.00 | - | 1.00 |
| Total | - | - | 2.00 | - | 2.00 |
| Police Position Totals | | | | | |
| Full Time Total | 218.00 | 218.00 | 207.00 | 10.00 | 217.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | 2.50 | 2.50 | 2.50 | - | 2.50 |
| Police Department Totals | 220.50 | 220.50 | 209.50 | 10.00 | 219.50 |
| Fire Department | | | | | |
| Administration Division | | | | | |
| Fire Chief | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Asst. Fire Chief | - | 2.00 | 2.00 | - | 2.00 |
| Division Chief | - | - | - | - | - |
| Battalion Chief | - | 1.00 | 1.00 | - | 1.00 |
| Accreditation Manager | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Assistant Buyer / Quartermaster | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Community Risk Reduction Specialist | - | 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 | 5.00 | 9.00 | 9.00 | - | 9.00 |

* Temp/Seasonal/PT Non-Benefitted Position

C-2 Personnel

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|---------------|---------------------------|---------------------------------|--------------------------|----------------------------|
| 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 |
| Emergency Operations Division | | | | | |
| Asst. Fire Chief | 1.00 | - | - | - | - |
| Division Chief | 1.00 | - | - | - | - |
| Battalion Chief | 3.00 | 3.00 | 3.00 | - | 3.00 |
| Captain | 3.00 | 15.00 | 15.00 | - | 15.00 |
| Lieutenant | 14.00 | 12.00 | 12.00 | - | 12.00 |
| Apparatus Operator | 24.00 | 30.00 | 30.00 | - | 30.00 |
| Firefighter 1st Class | 27.00 | 46.00 | - | - | - |
| Paramedic II | - | - | 12.00 | - | 12.00 |
| Firefighter | 26.00 | 35.00 | 69.00 | 6.00 | 75.00 |
| Total | 99.00 | 141.00 | 141.00 | 6.00 | 147.00 |
| Prevention Division | | | | | |
| 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 | - | 1.00 |
| Community Risk Reduction Specialist | 1.00 | - | - | - | - |
| Total | 7.00 | 6.00 | 6.00 | - | 6.00 |
| EMS Division | | | | | |
| Fire/EMS Training Coordinator | - | - | - | - | - |
| Fire Captain | 2.00 | - | - | - | - |
| EMS Captain | 1.00 | - | - | - | - |
| Lieutenant - Fire | 4.00 | - | - | - | - |
| Apparatus Operator | 6.00 | - | - | - | - |
| Firefighter 1st Class | 21.00 | - | - | - | - |
| Firefighter | 9.00 | - | - | - | - |
| Total | 44.00 | - | - | - | - |
| Training Division | | | | | |
| Battalion Chief | 2.00 | 2.00 | 2.00 | - | 2.00 |
| Division Chief | 1.00 | - | - | - | - |
| Total | 3.00 | 2.00 | 2.00 | - | 2.00 |
| Fire Position Totals | | | | | |
| Full Time Total | 160.00 | 160.00 | 160.00 | 6.00 | 166.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - |
| Fire Department Totals | 160.00 | 160.00 | 160.00 | 6.00 | 166.00 |
| 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 Management Program Manager | 1.00 | 1.00 | 1.00 | - | 1.00 |
| GIS Analyst | - | 1.00 | 1.00 | - | 1.00 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 5.00 | 6.00 | 6.00 | - | 6.00 |

* Temp/Seasonal/PT Non-Benefitted Position

C-3 Personnel

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|--------------|---------------------------|---------------------------------|--------------------------|----------------------------|
| 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 | 2.00 | 2.00 | - | 2.00 |
| Engineer I | 1.00 | 3.00 | 3.00 | - | 3.00 |
| Engineer II | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Senior Land Agent | 1.00 | 1.00 | 1.00 | - | 1.00 |
| 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/IRR) | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Crew Leader | 2.00 | 2.00 | 2.00 | - | 2.00 |
| Equipment Operator | 14.00 | 14.00 | 14.00 | - | 14.00 |
| Light Equipment Operator | 3.00 | 3.00 | 3.00 | - | 3.00 |
| Total | 20.00 | 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 |
| Traffic Signal Systems Division | | | | | |
| Division Manager - Traffic Systems | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Intelligent Traffic Systems Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Traffic Signal Technician | 4.00 | 4.00 | 4.00 | - | 4.00 |
| Total | 6.00 | 6.00 | 6.00 | - | 6.00 |
| Public Works Position Totals | | | | | |
| Full Time Total | 59.00 | 60.00 | 60.00 | - | 60.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - |
| Public Works Department Totals | 59.00 | 60.00 | 60.00 | - | 60.00 |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|---|--------------|---------------------------|---------------------------------|--------------------------|----------------------------|
| 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 | - | 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 | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 7.00 | 7.00 | 7.00 | - | 7.00 |
| Hotel Tax Fund (HOT) Programs - Athletics | | | | | |
| Tourism Manager (Parks & Recreation Manager) | 1.00 | 1.00 | 1.00 | - | 1.00 |
| * Special Events Workers | 0.25 | 0.25 | 0.25 | - | 0.25 |
| Total | 1.25 | 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 | 0.75 | 0.40 | 0.40 | - | 0.40 |
| * Special Events Workers | 0.75 | 0.75 | 0.75 | - | 0.75 |
| Total | 1.50 | 1.15 | 1.15 | - | 1.15 |
| Hotel Tax Fund (HOT) Programs - Special Events | | | | | |
| Recreation Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Event Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 2.00 | 2.00 | 2.00 | - | 2.00 |
| 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 |
| Crew Leader | - | - | - | 1.00 | 1.00 |
| Groundsworker | - | - | - | 1.00 | 1.00 |
| Project and Asset Manager | 1.00 | 1.00 | 1.00 | - | 1.00 |
| GIS Analyst | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 4.00 | 4.00 | 4.00 | 2.00 | 6.00 |
| Parks Operations - East District | | | | | |
| Parks Operations Supervisor | 2.00 | 2.00 | 2.00 | - | 2.00 |
| Parks Crew Leader | 3.00 | 3.00 | 3.00 | - | 3.00 |
| Light Equipment Operator | 5.00 | 4.00 | 4.00 | - | 4.00 |
| Irrigation Specialist | 3.00 | 3.00 | 3.00 | - | 3.00 |
| Grounds Worker | 8.00 | 10.00 | 10.00 | - | 10.00 |
| * Grounds Worker-Temp/Seasonal | 0.50 | 0.50 | 0.50 | - | 0.50 |
| Total | 21.50 | 22.50 | 22.50 | - | 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 |

* Temp/Seasonal/PT Non-Benefitted Position

C-5 Personnel

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|---|---------------|---------------------|---------------------------|--------------------|----------------------|
| 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 | 4.00 | 5.00 | 5.00 | - | 5.00 |
| Total | 9.00 | 10.00 | 10.00 | - | 10.00 |
| 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 | 1.00 | 1.00 | - | 1.00 |
| Light Equipment Operator | - | 1.00 | 1.00 | - | 1.00 |
| Grounds Worker | 1.00 | - | - | - | - |
| Total | 5.00 | 4.00 | 4.00 | - | 4.00 |
| Recreation Programs | | | | | |
| Recreation Sports Admin - Recreation Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Recreation Sports Admin - Athletic Activities Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 |
| SW Center - Asst. Recreation Supervisor | - | - | - | - | - |
| 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 | - | 0.10 | 0.10 | - | 0.10 |
| Lick Creek - Assistant Supervisor | 0.40 | 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 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 |
| REM Center -Recreation Supervisor | - | 0.30 | 0.30 | - | 0.30 |
| SW Center Community- Recreation Supervisor | - | 0.30 | 0.30 | - | 0.30 |
| Lick Creek - Recreation Supervisor | 0.35 | 0.30 | 0.30 | - | 0.30 |
| SW Center (Comm) - Recreation Supervisor | 0.30 | - | - | - | - |
| * Temp/Seasonal & Part-Time Non-Benefitted | 38.00 | 38.00 | 38.00 | - | 38.00 |
| Total | 46.05 | 46.40 | 46.40 | - | 46.40 |
| Parks & Recreation Position Totals | | | | | |
| Full Time Total | 70.00 | 71.00 | 71.00 | 2.00 | 73.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | 39.75 | 39.75 | 39.75 | - | 39.75 |
| Parks & Recreation Department Totals | 109.75 | 110.75 | 110.75 | 2.00 | 112.75 |
| 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 I/II | 4.00 | 4.00 | 4.00 | - | 4.00 |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|--------------|---------------------|---------------------------|--------------------|----------------------|
| Construction Inspector | 5.00 | 5.00 | 5.00 | - | 5.00 |
| Programs Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 13.00 | 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 I/II/III | 3.00 | 3.00 | 3.00 | - | 3.00 |
| Administrative Support Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Permit Technician II | 2.00 | 1.00 | 1.00 | - | 1.00 |
| Permit Tech I | 2.00 | 2.00 | 2.00 | - | 2.00 |
| Total | 9.00 | 8.00 | 8.00 | - | 8.00 |
| Planning Division | | | | | |
| Planning Administrator | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Sr. Planner | 6.00 | 4.00 | 4.00 | - | 4.00 |
| Staff Planner | 1.00 | 3.00 | 3.00 | - | 3.00 |
| Planning Technician | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 9.00 | 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 |
| GIS Analyst | 1.00 | 1.00 | 1.00 | - | 1.00 |
| * GIS Technician | 0.50 | 0.50 | 0.50 | - | 0.50 |
| Total | 3.50 | 4.50 | 4.50 | - | 4.50 |
| Planning & Development Services Position Totals | | | | | |
| Full Time Total | 45.00 | 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 | 45.50 | 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 | - | 1.00 |
| IT Project Manager | - | 1.00 | - | - | - |
| Administrative Support Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 3.00 | 5.00 | 4.00 | - | 4.00 |
| IT PROJECT MANAGEMENT | | | | | |
| IT Project Manager | - | - | 1.00 | - | 1.00 |
| Total | - | - | 1.00 | - | 1.00 |
| E-Government Division | | | | | |
| E-Government Coordinator | 1.00 | - | - | - | - |
| Total | 1.00 | - | - | - | - |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|--------------|---------------------------|---------------------------------|--------------------------|----------------------------|
| 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 |
| IT Support Desk Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Technology Services Specialist | 5.00 | 4.00 | 4.00 | - | 4.00 |
| Technology Services Representative | 2.00 | 2.00 | 2.00 | - | 2.00 |
| Total | 9.00 | 8.00 | 8.00 | - | 8.00 |
| Business Services | | | | | |
| 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 Engineer - Entry | 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 | 31.25 | - | 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 | 31.50 | - | 31.50 |
| Fiscal Services Department | | | | | |
| Fiscal Services | | | | | |
| 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 |
| Accounting Manager/Controller | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Assistant Director Finance | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Finance Support Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Financial Reporting Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Staff Accountant | 3.00 | 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 |

* Temp/Seasonal/PT Non-Benefitted Position

C-8 Personnel

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|--------------|---------------------------|---------------------------------|--------------------------|----------------------------|
| Accounts Receivable Clerk | 1.00 | - | - | - | - |
| Payroll Administrator | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Payroll Clerk | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Purchasing Manager | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Buyer | 2.00 | 3.00 | 3.00 | - | 3.00 |
| Contract Administrator | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Assistant Buyer | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Budget Manager | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Budget Analyst | 4.00 | 4.00 | 4.00 | - | 4.00 |
| Total | 27.00 | 27.00 | 27.00 | - | 27.00 |
| 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 |
| Juvenile Case Manager | - | - | 0.25 | - | 0.25 |
| Teen Court Coordinator | - | - | 0.25 | - | 0.25 |
| City Marshal | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Deputy City Marshal | 2.50 | 2.50 | 2.25 | - | 2.25 |
| Total | 17.50 | 17.50 | 17.75 | - | 17.75 |
| 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 | 45.50 | 45.50 | 45.75 | - | 45.75 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | 0.50 | 0.50 | 0.50 | - | 0.50 |
| Fiscal Services Department Totals | 46.00 | 46.00 | 46.25 | - | 46.25 |
| 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

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|--------------|---------------------------|---------------------------------|--------------------------|----------------------------|
| 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 | 2.00 | 2.00 | - | 2.00 |
| Project Manager - Vertical Design & Construction | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Neighborhood & Community Relations Coordinator | - | 1.00 | 1.00 | - | 1.00 |
| Executive Assistant to the City Manager | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 7.00 | 9.00 | 9.00 | - | 9.00 |
| 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 |
| Economic Development Coordinator | - | - | - | 1.00 | 1.00 |
| Full Time Total | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - |
| Total | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 |
| 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 | 2.00 | 2.00 | - | 2.00 |
| Legal Assistant II | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Staff Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 |
| * Summer Law Clerk | - | 0.25 | 0.25 | - | 0.25 |
| Full Time Total | 10.00 | 11.00 | 11.00 | - | 11.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | 0.25 | 0.25 | - | 0.25 |
| Total | 10.00 | 11.25 | 11.25 | - | 11.25 |
| 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 |
| Multi-Media Coordinator | 2.00 | 2.00 | 2.00 | - | 2.00 |
| Marketing Manager | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Public Communications Assistant | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Neighborhood & Community Relations Coordinator | 1.00 | - | - | - | - |
| Total | 8.00 | 7.00 | 7.00 | - | 7.00 |
| 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 |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|---|---------------|---------------------|---------------------------|--------------------|----------------------|
| Code Enforcement Division | | | | | |
| Code Enforcement Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Code Enforcement Officer | 3.50 | 3.50 | 3.50 | (0.50) | 3.00 |
| Staff Assistant II | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 5.50 | 5.50 | 5.50 | (0.50) | 5.00 |
| Community Services Position Totals | | | | | |
| Full Time Total | 8.50 | 8.50 | 8.50 | (0.50) | 8.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - |
| Community Services Dept. Totals | 8.50 | 8.50 | 8.50 | (0.50) | 8.00 |
| 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 | - | 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 | 9.00 | 9.00 | 9.00 | - | 9.00 |
| General Government Position Totals | | | | | |
| Full Time Total | 52.00 | 54.00 | 54.00 | 0.50 | 54.50 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | 0.25 | 0.25 | - | 0.25 |
| General Government Department Totals | 52.00 | 54.25 | 54.25 | 0.50 | 54.75 |
| General Fund Position Totals | | | | | |
| Full Time Total | 680.75 | 684.75 | 674.00 | 18.50 | 692.50 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | 43.50 | 43.75 | 43.75 | - | 43.75 |
| GENERAL FUND TOTALS | 724.25 | 728.50 | 717.75 | 18.50 | 736.25 |
| Court Security Fee Fund | | | | | |
| Court Security Division | | | | | |
| Deputy City Marshal | 0.50 | 0.50 | 0.75 | - | 0.75 |
| Total | 0.50 | 0.50 | 0.75 | - | 0.75 |
| Court Security Fee Fund Position Totals | | | | | |
| Full Time Total | 0.50 | 0.50 | 0.75 | - | 0.75 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - |
| COURT SECURITY FEE FUND TOTALS | 0.50 | 0.50 | 0.75 | - | 0.75 |
| Juvenile Case Manager Fee Fund | | | | | |
| Juvenile Case Manager Division | | | | | |
| Juvenile Case Manager | 1.00 | 1.00 | 0.75 | - | 0.75 |
| Teen Court Coordinator | 0.75 | 0.75 | 0.50 | - | 0.50 |
| Total | 1.75 | 1.75 | 1.25 | - | 1.25 |
| Juvenile Case Manager Fee Fund Position Totals | | | | | |
| Full Time Total | 1.75 | 1.75 | 1.25 | - | 1.25 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - |
| JUVENILE CASE MANAGER FEE FUND TOTALS | 1.75 | 1.75 | 1.25 | - | 1.25 |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|---|--------------|---------------------|---------------------------|--------------------|----------------------|
| Community Development Fund | | | | | |
| 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 | 0.50 | 0.50 | 0.50 | 0.50 | 1.00 |
| * Staff Assistant - PTNB | - | - | - | 1.00 | 1.00 |
| Total | 3.50 | 3.50 | 3.50 | 1.50 | 5.00 |
| Community Development Fund Position Totals | | | | | |
| Full Time Total | 3.50 | 3.50 | 3.50 | 0.50 | 4.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | 1.00 | 1.00 |
| COMMUNITY DEVELOPMENT FUND TOTALS | 3.50 | 3.50 | 3.50 | 1.50 | 5.00 |
| 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 | 4.00 | 4.00 | 4.00 | - | 4.00 |
| * District Specialist | 2.00 | 2.00 | 2.00 | - | 2.00 |
| Total | 9.00 | 9.00 | 9.00 | - | 9.00 |
| Northgate Parking Fund Position Totals | | | | | |
| Full Time Total | 7.00 | 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 | 9.00 | 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 | - | 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 | 5.50 | 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 | 14.50 | 14.50 | 14.50 | - | 14.50 |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|--------------|---------------------|---------------------------|--------------------|----------------------|
| Substations Divisions | | | | | |
| Elec. Sub/ Metering Superintendent | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Substation Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Metering Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Relay Foreman | - | - | - | 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 | 5.00 | 5.00 | 5.00 | - | 5.00 |
| Total | 12.00 | 12.00 | 12.00 | 1.00 | 13.00 |
| Utility Dispatch Operations | | | | | |
| Electric 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 | 1.00 | 4.00 |
| 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 | 2.00 | 2.00 | - | 2.00 |
| * Electric Utility Asst | 0.50 | 0.50 | 0.50 | - | 0.50 |
| Total | 8.50 | 9.50 | 9.50 | 1.00 | 10.50 |
| 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 | 3.00 | 4.00 | 4.00 | - | 4.00 |
| Planning Project Coordinator | - | 1.00 | 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 | 27.50 | 27.50 | - | 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 | - | 1.00 |
| AMI Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| SCADA Analyst | 1.00 | 1.00 | 1.00 | - | 1.00 |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|--------------|---------------------|---------------------------|--------------------|----------------------|
| Meter Supervisor | - | 1.00 | 1.00 | - | 1.00 |
| AMI Meter Technician - Lead | - | 1.00 | 1.00 | - | 1.00 |
| AMI Meter Technician | - | 2.00 | 2.00 | - | 2.00 |
| Total | 2.00 | 7.00 | 7.00 | - | 7.00 |
| Electric Fund Position Totals | | | | | |
| Full Time Total | 79.00 | 87.00 | 87.00 | 2.00 | 89.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | 1.50 | 1.50 | 1.50 | - | 1.50 |
| ELECTRIC FUND TOTALS | 80.50 | 88.50 | 88.50 | 2.00 | 90.50 |

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 |
| Assistant Director- Technical & Support Services | - | 1.00 | 1.00 | - | 1.00 |
| Field Operations Manager | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Field Operations Supervisor | - | 1.00 | 1.00 | - | 1.00 |
| Senior 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 | - | 1.00 |
| Graduate Engineer I | 1.00 | 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 | 9.00 | 9.00 | 9.00 | - | 9.00 |
| Power & Control Specialist | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Environmental Supervisor | 1.00 | - | - | - | - |
| Environmental Technician | 3.00 | 3.00 | 3.00 | - | 3.00 |
| W/WW Systems Operator | 12.00 | 12.00 | 12.00 | - | 12.00 |
| Staff Assistant II | 1.00 | 1.00 | 1.00 | - | 1.00 |
| * GIS Technician | - | - | - | - | - |
| Total | 36.00 | 37.00 | 37.00 | - | 37.00 |

Water Fund Position Totals

| | | | | | |
|--|--------------|--------------|--------------|----------|--------------|
| Full Time Total | 41.00 | 42.00 | 42.00 | - | 42.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - |
| WATER FUND TOTALS | 41.00 | 42.00 | 42.00 | - | 42.00 |

Wastewater Fund

Wastewater Collection Activity Center

| | | | | | |
|--------------------------|-------|-------|-------|---|-------|
| Environmental Technician | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Graduate Engineer II | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Maintenance Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Crew Leader | 3.00 | 3.00 | 3.00 | - | 3.00 |
| W/WW Systems Operator | 11.00 | 11.00 | 11.00 | - | 11.00 |
| Total | 17.00 | 17.00 | 17.00 | - | 17.00 |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|--------------|---------------------------|---------------------------------|--------------------------|----------------------------|
| Wastewater Treatment Activity Center | | | | | |
| Asst Director of Water/Wastewater Utility | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Environmental Manager | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Asset Management Coordinator | 1.00 | 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 | - | 1.00 |
| WWTP Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| SCADA and Control Systems Supervisor | 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 | - | 1.00 |
| Power & Control Specialist | 3.00 | 3.00 | 3.00 | - | 3.00 |
| 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 | 29.00 | 31.00 | 31.00 | - | 31.00 |
| Wastewater Fund Position Totals | | | | | |
| Full Time Total | 46.00 | 48.00 | 48.00 | - | 48.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - |
| WASTEWATER FUND TOTALS | 46.00 | 48.00 | 48.00 | - | 48.00 |
| Water Services Position Totals | | | | | |
| Full Time Total | 87.00 | 90.00 | 90.00 | - | 90.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - |
| WATER SERVICES DEPARTMENT TOTAL | 87.00 | 90.00 | 90.00 | - | 90.00 |
| Solid Waste Fund | | | | | |
| Residential Collection Activity Center | | | | | |
| Division Manager - Solid Waste | 0.50 | 0.50 | 0.50 | - | 0.50 |
| Solid Waste Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Crew Leader | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Solid Waste Equipment Operator | 18.00 | 20.00 | 20.00 | - | 20.00 |
| Equipment Operator | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 |
| 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 | 27.00 | 27.00 | 1.00 | 28.00 |
| Commercial Collection Activity Center | | | | | |
| Division Manager - Solid Waste | 0.50 | 0.50 | 0.50 | - | 0.50 |
| Solid Waste Supervisor | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Crew Leader | 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 |
| Solid Waste Equipment Operator | 9.00 | 10.00 | 10.00 | - | 10.00 |
| Total | 12.50 | 13.50 | 13.50 | - | 13.50 |
| Solid Waste Fund Position Totals | | | | | |
| Full Time Total | 37.00 | 40.00 | 40.00 | 1.00 | 41.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | 0.50 | 0.50 | 0.50 | - | 0.50 |
| Solid Waste FUND TOTALS | 37.50 | 40.50 | 40.50 | 1.00 | 41.50 |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|---|--------------|---------------------|---------------------------|--------------------|----------------------|
| 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 | - | 1.00 |
| * Property Claims Assistant (PTNB) | 0.50 | - | - | - | - |
| Total | 2.00 | 2.50 | 2.50 | - | 2.50 |
| Property & Casualty Insurance Fund Position Totals | | | | | |
| Full Time Total | 1.50 | 2.50 | 2.50 | - | 2.50 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | 0.50 | - | - | - | - |
| PROPERTY CASUALTY FUND TOTALS | 2.00 | 2.50 | 2.50 | - | 2.50 |
| 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. I/II/III | 13.00 | 13.00 | 13.00 | 1.00 | 14.00 |
| Total | 19.00 | 19.00 | 19.00 | 1.00 | 20.00 |
| Meter Services Activity Center | | | | | |
| Meter Services Supervisor | 1.00 | - | - | - | - |
| Meter Tech Crew Leader | 1.00 | - | - | - | - |
| Meter Services Technician | 2.00 | - | - | - | - |
| Total | 4.00 | - | - | - | - |

* Temp/Seasonal/PT Non-Benefitted Position

Personnel List

| | FY18 Actual | FY19 Revised Budget | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|---|-----------------|---------------------|---------------------------|--------------------|----------------------|
| Utility Customer Service Position Totals | | | | | |
| Full Time Total | 23.00 | 19.00 | 19.00 | 1.00 | 20.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | - | - | - | - |
| UTILITY CUSTOMER SERVICE FUND TOTALS | 23.00 | 19.00 | 19.00 | 1.00 | 20.00 |
| 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 | - | 0.50 |
| Total | 3.00 | 3.50 | 3.50 | - | 3.50 |
| 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 | 11.00 | 11.00 | - | 11.00 |
| Customer Service Rep. | 1.00 | 1.00 | 1.00 | - | 1.00 |
| Total | 13.00 | 14.00 | 14.00 | - | 14.00 |
| Fleet Maintenance Fund Position Totals | | | | | |
| Full Time Total | 16.00 | 17.00 | 17.00 | - | 17.00 |
| * Temp/Seasonal & Part-Time Non-Benefitted Total | - | 0.50 | 0.50 | - | 0.50 |
| FLEET MAINTENANCE FUND TOTALS | 16.00 | 17.50 | 17.50 | - | 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 | | | | | |
| | 957.50 | 973.50 | 962.50 | 23.00 | 985.50 |
| All Funds Temp/Seasonal & Part-Time Non-Benefitted Total | | | | | |
| | 48.00 | 48.25 | 48.25 | 1.00 | 49.25 |
| ALL FUNDS TOTAL | 1,005.50 | 1,021.75 | 1,010.75 | 24.00 | 1,034.75 |

* Temp/Seasonal/PT Non-Benefitted Position

Revenue for Major Funds

| Type Account Description | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|-------------------|---------------------|------------------------|-------------------|--------------------|----------------------|
| GENERAL FUND REVENUES | | | | | | |
| Investment Earnings | | | | | | |
| Investment Income | 423,608 | 350,000 | 525,000 | 400,000 | - | 400,000 |
| Investment Earnings Total | 423,608 | 350,000 | 525,000 | 400,000 | - | 400,000 |
| Ad Valorem Taxes | | | | | | |
| Tax - Current Ad Valorem | 23,881,223 | 26,063,525 | 25,879,611 | 30,125,096 | - | 30,125,096 |
| Tax - Delinquent Ad Valorem | 108,460 | 80,000 | 10,000 | 80,000 | - | 80,000 |
| Tax - Penal/Interest Ad Valorem | 83,320 | 50,000 | 60,000 | 50,000 | - | 50,000 |
| Ad Valorem Taxes Total | 24,073,003 | 26,193,525 | 25,949,611 | 30,255,096 | - | 30,255,096 |
| Sales Tax | | | | | | |
| Tax - Local Sales Tax | 28,799,040 | 29,858,434 | 29,273,808 | 29,566,546 | - | 29,566,546 |
| Sales Tax Total | 28,799,040 | 29,858,434 | 29,273,808 | 29,566,546 | - | 29,566,546 |
| Other Taxes | | | | | | |
| Tax - Mixed Drink | 736,542 | 680,000 | 725,000 | 710,000 | - | 710,000 |
| Tax - Natural Gas Franchise | 610,864 | 600,000 | 600,000 | 600,000 | - | 600,000 |
| Tax - Oil & Gas Franchise | 27,573 | 27,849 | 27,573 | 27,849 | - | 27,849 |
| Tax - Telecable Franchise | 987,878 | 970,000 | 970,000 | 970,000 | - | 970,000 |
| Tax - Telephone Franchise | 650,669 | 615,000 | 630,000 | 316,592 | - | 316,592 |
| Tax - Use of Streets | 74,648 | 70,000 | 62,000 | 70,000 | - | 70,000 |
| Tax -BTU Franchise | 369,312 | 320,000 | 350,000 | 340,000 | - | 340,000 |
| Other Taxes Total | 3,457,485 | 3,282,849 | 3,364,573 | 3,034,441 | - | 3,034,441 |
| Charges for Services - General Government | | | | | | |
| CSO -Certificate Searches | 58,679 | 51,500 | 46,000 | 45,000 | - | 45,000 |
| CSO - Notary Fee | 60 | 20 | 20 | 20 | - | 20 |
| CSO - Postage/Certificate Mail | 526 | 500 | 450 | 500 | - | 500 |
| CSO - Xerox/Repro Charges | 2 | 150 | - | 150 | - | 150 |
| P&DS - Mineral Interest Royalty | 1,961 | 2,000 | 2,200 | 2,000 | - | 2,000 |
| General Government Total | 61,229 | 54,170 | 48,670 | 47,670 | - | 47,670 |
| Charges for Services - Fiscal Department | | | | | | |
| Court - City Omni | 13,746 | 15,000 | 11,000 | 15,000 | - | 15,000 |
| Court - Court Dismissal Fees | 7,480 | 8,000 | 7,500 | 8,000 | - | 8,000 |
| Court - Expungement Fee | 2,380 | 200 | 5,000 | 1,000 | - | 1,000 |
| Court - FTA Warrant Services | 25 | 150 | - | 150 | - | 150 |
| Court - General Admin Fees | 42,132 | 45,000 | 40,000 | 40,000 | - | 40,000 |
| Court - Notary Fees | 150 | 150 | 150 | 150 | - | 150 |
| Court - Teen Court Admin Fees | 371 | 250 | 500 | 250 | - | 250 |
| Court - Time Pmt Fee/Unreserved | 18,794 | 20,000 | 17,000 | 20,000 | - | 20,000 |
| Court - Warrant Service Fee | 67,025 | 75,000 | 56,000 | 58,800 | - | 58,800 |
| Fiscal Department Total | 152,104 | 163,750 | 137,150 | 143,350 | - | 143,350 |
| Charges for Services - Police Department | | | | | | |
| Police - Arrest Fees | 65,526 | 72,100 | 62,000 | 62,000 | - | 62,000 |
| Police- Escort Services | 5,950 | 7,500 | 5,000 | 7,500 | - | 7,500 |
| Police - False Alarms | 10,553 | 20,000 | 6,000 | 10,000 | - | 10,000 |
| Police - Police Reports | 7,980 | 7,500 | 8,500 | 8,500 | - | 8,500 |
| Police - Records Check | 368 | 450 | 300 | 450 | - | 450 |
| Police - Unclaimed Money | 955 | - | 849 | - | - | - |
| Police - SRO Reimbursement | 4,526 | - | 4,661 | 2,500 | - | 2,500 |
| Police Department Total | 95,857 | 107,550 | 87,310 | 90,950 | - | 90,950 |
| Charges for Services - Fire Department | | | | | | |
| Fire - EMS Athletic Standbys | 49,277 | 50,000 | 40,000 | 45,000 | - | 45,000 |
| Fire - EMS Transport - Emergicon | 2,040,175 | 2,000,000 | 1,900,000 | 2,100,000 | - | 2,100,000 |
| Fire - EMS Transport - NRS | 6,925 | - | - | - | - | - |
| Fire - EMS Transport (County) | 279,581 | 285,000 | 286,571 | 285,000 | - | 285,000 |
| Fire - Auto Fire Alarm | 13,300 | 15,000 | 8,500 | 15,000 | - | 15,000 |
| Fire - Auto Hood Test | 2,100 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| Fire - Daycare Centers | 1,483 | 1,000 | 1,000 | 1,000 | - | 1,000 |
| Fire - Fire Sprinkler/Standpipe | 14,800 | 20,000 | 13,000 | 15,000 | - | 15,000 |
| Fire - Foster Homes | 480 | 500 | 350 | 500 | - | 500 |
| Fire - Fuel Line Leak | 3,875 | 5,000 | 3,000 | 5,000 | - | 5,000 |
| Fire - Fuel Tank Leak | 200 | - | - | - | - | - |
| Fire - Health Care Facilities | 1,300 | 1,500 | 1,000 | 1,500 | - | 1,500 |
| Fire - Nursing Homes | 600 | - | 300 | - | - | - |
| Fire - Revenue Rescue | 4 | - | - | - | - | - |
| Fire - Travel Fee-Outside City | 102 | - | - | - | - | - |
| Fire - Intergovtal-Reimb Trng | 1,028 | - | 910 | 1,000 | - | 1,000 |
| Fire - Task Force Reimb | 86,048 | - | 99,532 | 15,000 | - | 15,000 |
| Fire Department Total | 2,501,278 | 2,379,000 | 2,355,163 | 2,485,000 | - | 2,485,000 |

Revenue for Major Funds

| Type | Account Description | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|---|---|------------------|---------------------|------------------------|------------------|--------------------|----------------------|
| Charges for Services - Planning & Development Dept | | | | | | | |
| | P&DS - OFO Fees | 250 | - | 10,125 | - | - | - |
| | P&DS - Misc Fees | 568,010 | 540,000 | 440,000 | 450,000 | - | 450,000 |
| | Planning & Development Total | 568,260 | 540,000 | 450,125 | 450,000 | - | 450,000 |
| Charges for Services - Community Services | | | | | | | |
| | CS - Administration Fees | 480 | - | 840 | - | - | - |
| | CS - Mowing Charges | 624 | - | 20,106 | - | - | - |
| | Community Services Total | 1,104 | - | 20,946 | - | - | - |
| Charges for Services - Parks & Recreation | | | | | | | |
| | PARD - Recreation Programs | 9,298 | 7,000 | 35,000 | 25,000 | - | 25,000 |
| | PARD - Tournament Fees | 96,628 | 125,000 | 100,000 | 20,000 | - | 20,000 |
| | PARD - Heritage Programs | 7,529 | 5,000 | 4,500 | 5,000 | - | 5,000 |
| | PARD - Grave Open/Close Fee | 150 | 100 | 100 | 100 | - | 100 |
| | PARD - Post Burial Fees | 25,250 | 27,000 | 24,000 | 27,000 | - | 27,000 |
| | * PARD - Aquatics-Jr Lifeguard | 1,970 | 2,200 | 2,000 | 2,200 | - | 2,200 |
| | * PARD - Aquatics-Lifeguard Train | 6,995 | 10,000 | 8,500 | 10,000 | - | 10,000 |
| | * PARD - Southwood Pool Rec Programs | 34,795 | 40,000 | 37,000 | 40,000 | - | 40,000 |
| | * PARD - Thomas Pool Rec Programs | 15,417 | - | 100 | - | - | - |
| | * PARD - Adamson Lagoon Rec Programs | 165,754 | 202,000 | 195,000 | 202,000 | - | 202,000 |
| | * PARD - Swim Lessons Rec Programs | 84,063 | 85,000 | 85,000 | 85,000 | - | 85,000 |
| | * PARD - Water Fitness Rec Programs | 2,215 | 1,000 | 2,000 | 1,000 | - | 1,000 |
| | * PARD - Swim Team Rec Programs | 26,460 | 24,000 | 27,825 | 24,000 | - | 24,000 |
| | * PARD - Senior Center Rec Programs | 13,583 | 10,000 | 13,000 | 12,000 | - | 12,000 |
| | * PARD - Lincoln Center Rec Programs | 56,668 | 60,000 | 70,000 | 65,000 | - | 65,000 |
| | PARD - National Center Rec Programs | 4,161 | 10,000 | 5,000 | 10,000 | - | 10,000 |
| | PARD - SW Ctr Comm Rec Programs | 90 | 650 | - | 100 | - | 100 |
| | PARD - RE Meyer Ctr Rec Programs | - | - | - | 10,000 | - | 10,000 |
| | * PARD - Adult Softball Rec Programs | 80,930 | 90,000 | 70,000 | 85,000 | - | 85,000 |
| | * PARD - Adult Volleyball Rec Programs | 14,375 | 15,000 | 14,000 | 15,000 | - | 15,000 |
| | * PARD - Youth Basketball Rec Programs | 48,500 | 55,000 | 45,000 | 55,000 | - | 55,000 |
| | * PARD - Youth Flag Football Rec Programs | 22,980 | 20,000 | 15,000 | 20,000 | - | 20,000 |
| | * PARD - Youth Volleyball Rec Programs | 13,030 | 15,000 | 15,000 | 15,000 | - | 15,000 |
| | * PARD - Adult Kickball Rec Programs | 15,920 | 17,000 | 12,000 | 17,000 | - | 17,000 |
| | * PARD - Challenger Sports Rec Programs | 825 | 1,000 | 500 | 1,000 | - | 1,000 |
| | * PARD - Tennis Instruction Rec Programs | 16,805 | 17,000 | 20,000 | 17,000 | - | 17,000 |
| | * PARD - Ultimate Frisbee Rec Programs | 960 | 1,000 | 972 | 1,000 | - | 1,000 |
| | * PARD - Adult Basketball Rec Programs | - | - | - | 10,000 | - | 10,000 |
| | * PARD - Xtra Education Rec Programs | 41,423 | 80,000 | 25,000 | 50,000 | - | 50,000 |
| | Parks & Recreation Total | 806,772 | 919,950 | 826,497 | 824,400 | - | 824,400 |
| * Revenue was in the Recreation Fund for FY14. | | | | | | | |
| | Charges for Services Total | 4,186,604 | 4,164,420 | 3,925,860 | 4,041,370 | - | 4,041,370 |
| Fines & Penalties | | | | | | | |
| | Gen Gov't - Fines/Penalties-Parking | 1,710 | 300 | 2,000 | 1,500 | - | 1,500 |
| | Court - Fines/Penalties-Bond Forfeits | 794 | 500 | 3,000 | 500 | - | 500 |
| | Court - Fines/Penalties-Chld Safety Fd | 35,060 | 33,000 | 33,000 | 33,000 | - | 33,000 |
| | Court - Fines/Penalties-ChldSafeT Seat | 10,434 | 17,000 | 22,000 | 17,000 | - | 17,000 |
| | Court - Fines/Penalties-CityPrkg Fines | 55,795 | 45,000 | 50,000 | 45,000 | - | 45,000 |
| | Court - Fines/Penalties-CivilPrkg Fine | 125 | 300 | 100 | 300 | - | 300 |
| | Court - Fines/Penalties-Miscellaneous | 2,108,359 | 2,500,000 | 2,110,000 | 2,300,000 | - | 2,300,000 |
| | Court - Fines/Penalties-Traffic Fines | 27,823 | 40,000 | 25,000 | 25,000 | - | 25,000 |
| | Fines & Penalties Total | 2,240,100 | 2,636,100 | 2,245,100 | 2,422,300 | - | 2,422,300 |
| Licenses & Permits | | | | | | | |
| | Gen Gov't - License/Permit-Mixed Drink | 57,683 | 45,000 | 51,000 | 45,000 | - | 45,000 |
| | Gen Gov't - License/Permit-Cr Acc Bus Reg | 150 | - | 50 | - | - | - |
| | PD - License/Permit-Child Safe Prog | 97,415 | 95,000 | 95,000 | 95,000 | - | 95,000 |
| | PD - License/Permit-Taxi | 1,135 | 1,200 | 1,750 | 1,200 | - | 1,200 |
| | PD - License/Permit-Itinerant Vend | 4,325 | 3,500 | 4,500 | 3,500 | - | 3,500 |
| | PD - License/Permit-Livestock Per | 455 | 350 | 350 | 350 | - | 350 |
| | PD- License/Permit-Trans Ntwk Comp | - | 1,200 | - | 1,200 | - | 1,200 |
| | Fire - License/Permit-Ambulance Lic | 600 | 1,500 | 500 | 1,500 | - | 1,500 |
| | Fire - License/Permit-Fire Burn | 1,550 | 500 | 6,000 | 500 | - | 500 |
| | P&DS - Contractor Reg | 43,007 | 35,000 | 37,000 | 35,000 | - | 35,000 |
| | P&DS - Permits | 1,545,954 | 1,675,000 | 1,300,000 | 1,500,000 | - | 1,500,000 |
| | CS - Rental Registration | 20,685 | 10,000 | 15,000 | 10,000 | - | 10,000 |
| | Licenses & Permits Total | 1,772,959 | 1,868,250 | 1,511,150 | 1,693,250 | - | 1,693,250 |

Revenue for Major Funds

| Type Account Description | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|---|----------------|---------------------|------------------------|------------------|--------------------|----------------------|
| Other Revenue | | | | | | |
| Gen Gov't - Restitution | - | - | 150 | - | - | - |
| Gen Gov't - Contributions/Donations-Misc | 83 | - | 14 | - | - | - |
| Gen Gov't - Misc Operating Revenues | 4,264 | 750 | 46,094 | 750 | - | 750 |
| Fiscal - Other Fees-Credit Card Conven | 56,921 | 55,000 | 50,000 | 55,000 | - | 55,000 |
| Fiscal - Misc Operating Revenues | 63 | - | - | - | - | - |
| Contrib/Donate-Misc | 588 | - | 1,750 | - | - | - |
| PD - Contributions/Sponsorships | - | - | 11,200 | - | - | - |
| PD - Misc Operating Revenues | 162,616 | 175,000 | 140,000 | 150,000 | - | 150,000 |
| Fire - Contributions/Sponsorships | 4,550 | - | - | - | - | - |
| Fire - Grants-Non-Governmental | 24,094 | - | - | - | - | - |
| P&DS - Misc Operating Revenues | 50 | - | - | - | - | - |
| PARD - Rentals-Ball fields | 55,120 | 24,000 | 35,000 | 24,000 | - | 24,000 |
| PARD - Rentals-Park Pavilions | 42,050 | 40,000 | 38,000 | 40,000 | - | 40,000 |
| PARD - Rentals-WPC Amphitheater | 21,458 | 17,000 | 25,000 | 17,000 | - | 17,000 |
| PARD - Contributions/Sponsorships | 2,140 | - | 767 | - | - | - |
| PARD - Concessions-WPC | 12,628 | 7,500 | 8,500 | 7,500 | - | 7,500 |
| PARD - Misc Operating Revenues | 3,565 | 3,000 | 60,426 | 3,000 | - | 3,000 |
| * PARD - Rentals-Southwood Pool | 9,571 | 7,500 | 8,500 | 7,500 | - | 7,500 |
| * PARD - Rentals-Thomas Park Pool | 5,291 | - | - | - | - | - |
| * PARD - Rentals-Adamson Lagoon | 40,863 | 38,000 | 40,000 | 38,000 | - | 38,000 |
| * PARD - Concessions-Adamson Pool | 22,592 | 21,000 | 22,000 | 21,000 | - | 21,000 |
| * PARD - Concessions-Southwood Comm Ctr | 1 | - | 1,009 | - | - | - |
| * PARD - Concessions-SW Center Seniors | 55 | - | - | - | - | - |
| * PARD - Rentals-SW Center-Teen | (53) | - | - | - | - | - |
| PARD - Rentals-SW Center-Community | 29,283 | 25,000 | 17,000 | 25,000 | - | 25,000 |
| * PARD - Contributions/Sponsorships - Teen | - | - | - | - | - | - |
| * PARD - Rentals-Lincoln Center | 13,994 | 28,000 | 20,000 | 28,000 | - | 28,000 |
| * PARD - Contributions/Sponsorships - Lincoln Ctr | - | - | 490 | - | - | - |
| * PARD - Rentals-R.E.Meyer Center | - | - | 44 | - | - | - |
| * PARD - Concessions-Adult Softball | 6,714 | 10,000 | 6,000 | 10,000 | - | 10,000 |
| Other Revenue Total | 518,500 | 451,750 | 531,945 | 426,750 | - | 426,750 |

* Revenue was in the Recreation Fund for FY14.

| | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Intergovernmental | | | | | | |
| Fiscal - Other Intergovt-Reimb Costs | - | - | - | - | - | - |
| PD - Grants-Federal | 31,739 | - | - | - | - | - |
| PD - Grants-State | 33,564 | - | 8,854 | - | - | - |
| PD - Other Intergovt-Reimb Costs | 37,787 | - | 14,687 | - | - | - |
| Fire - Grants-Federal | 163,160 | - | - | - | 334,331 | 334,331 |
| Fire - Grants-State (includes Easterwood ILA) | - | - | - | - | - | - |
| Fire - Other Intergovt-Reimb Costs | 549,845 | 285,000 | 314,799 | 285,000 | - | 285,000 |
| Pub Work-Oth Intergov-Reimb | - | - | - | - | - | - |
| * PARD - Grants-Federal - Senior Center | 7,000 | 7,000 | 7,000 | 7,000 | - | 7,000 |
| Intergovernmental Total | 823,094 | 292,000 | 345,340 | 292,000 | 334,331 | 626,331 |

* Revenue was in the Recreation Fund for FY14.

| | | | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|----------|-------------------|
| Utility Transfer | | | | | | |
| Utility Transfer-Electric | 8,128,956 | 8,181,018 | 8,181,018 | 8,603,000 | - | 8,603,000 |
| Utility Transfer-Solid Waste | 735,000 | 785,000 | 785,000 | 850,000 | - | 850,000 |
| Utility Transfer-Wastewater | 1,510,930 | 1,625,386 | 1,625,386 | 1,865,000 | - | 1,865,000 |
| Utility Transfer-Water | 1,561,912 | 1,600,935 | 1,600,935 | 1,738,000 | - | 1,738,000 |
| Utility Transfer Total | 11,936,798 | 12,192,339 | 12,192,339 | 13,056,000 | - | 13,056,000 |

| | | | | | | |
|---------------------------------------|-----------|-----------|-----------|-----------|---------|-----------|
| Misc Non-Operating | | | | | | |
| Gen Gov't - Cash Over/Short | 5,481 | - | - | - | - | - |
| Gen Gov't - Fiber Lease Income | 59,602 | 20,000 | 10,000 | 20,000 | - | 20,000 |
| Gen Gov't - Sale of Scrap Metal | 78,540 | 10,300 | 60,000 | 10,300 | - | 10,300 |
| Gen Gov't - Misc Nonoperating Revenue | 163,046 | 77,250 | 265,000 | 80,000 | - | 80,000 |
| Fiscal - Collection Service Fees | 505 | 773 | 300 | 773 | - | 773 |
| Gen Gov't - Reimbursed Expenses | 9,864 | 10,300 | 5,000 | 10,300 | - | 10,300 |
| Fire - Reimbursed Expenses | 27,319 | 15,450 | 15,450 | 15,450 | - | 15,450 |
| PARD - Reimbursed Expenses | - | 5,665 | 1,125 | 5,665 | - | 5,665 |
| Transfer In-Community Dev Fd | 7,784 | 25,000 | 6,000 | 10,000 | - | 10,000 |
| Transfer In-Wolf Pen Creek TIF Fd | - | 12,238 | 11,812 | - | - | - |
| Transfer In-Hotel Tax Fd | 480,361 | 689,190 | 459,300 | 715,278 | 221,583 | 936,861 |
| Transfer In-Emp Benefit Fd | 61,345 | 73,000 | 65,000 | 75,000 | - | 75,000 |
| Transfer In-Fleet Repl Fd | - | - | - | 2,662,500 | - | 2,662,500 |
| Transfer In-IT Repl Fund | - | - | - | 209,027 | - | 209,027 |
| Transfer In-Equip Replace Fd | - | - | - | 197,112 | - | 197,112 |
| Transfer In-Streets CIP Fd | 366,810 | 350,000 | 350,000 | 350,000 | - | 350,000 |
| Transfer In-Drainage Fd | 102,010 | 102,010 | 102,010 | 103,030 | - | 103,030 |
| G&A Transfer In-Park Escrow Fd | 34,489 | 36,212 | 36,212 | 32,414 | - | 32,414 |
| G&A Transfer In-Rec Programs | 155,992 | 145,919 | 145,919 | 201,345 | - | 201,345 |
| G&A Transfer In-Spring Creek | - | - | - | 3,431 | - | 3,431 |
| G&A Transfer In-Electric Fd | 1,493,467 | 1,460,104 | 1,460,104 | 1,499,755 | - | 1,499,755 |

Revenue for Major Funds

| Type | Account Description | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|-----------------------------------|---------------------------------------|--------------------|---------------------|------------------------|--------------------|--------------------|----------------------|
| | G&A Transfer In-Water Fd | 888,259 | 841,150 | 841,150 | 838,196 | - | 838,196 |
| | G&A Transfer In-Wastewater Fd | 631,761 | 613,544 | 613,544 | 651,753 | - | 651,753 |
| | G&A Transfer In-Sanitation Fd | 671,477 | 682,176 | 682,176 | 753,499 | - | 753,499 |
| | G&A Transfer In-NG Parking Fd | 72,017 | 75,084 | 75,084 | 76,232 | - | 76,232 |
| | G&A Transfer In-Gen Gov CIP Fd | 113,667 | 118,773 | 118,773 | 177,786 | - | 177,786 |
| | G&A Transfer In-Parks CIP Fd | 34,490 | 36,213 | 36,213 | 32,415 | - | 32,415 |
| | G&A Transfer In-Streets CIP Fd | 454,007 | 462,819 | 462,819 | 578,132 | - | 578,132 |
| | G&A Transfer In-Elec CIP Fd | 45,353 | 48,944 | 48,944 | 75,640 | - | 75,640 |
| | G&A Transfer In-Water CIP Fd | 106,770 | 111,918 | 111,918 | 119,984 | - | 119,984 |
| | G&A Transfer In-WW CIP Fd | 106,770 | 111,918 | 111,918 | 233,444 | - | 233,444 |
| | G&A Transfer In-Drainage Fd | 415,459 | 430,430 | 430,430 | 537,279 | - | 537,279 |
| | G&A Transfer In-Rdway Mnt Fd | 134,457 | 137,130 | 137,130 | 159,467 | - | 159,467 |
| | Misc Non-Operating Total | 6,721,103 | 6,703,510 | 6,663,331 | 10,435,207 | 221,583 | 10,656,790 |
| General Fund Total | | 84,952,294 | 87,993,177 | 86,528,057 | 95,622,960 | 555,914 | 96,178,874 |
| HOTEL TAX FUND REVENUES | | | | | | | |
| | Hotel/Motel Tax Revenue | 5,737,743 | 5,493,466 | 5,727,207 | 5,784,479 | - | 5,784,479 |
| | Investment Income | 301,212 | 203,708 | 576,306 | 517,995 | - | 517,995 |
| | Misc Non-Operating Revenue | 10,436 | 17,890 | 247,033 | - | - | - |
| | Hotel Tax Fund Total | 6,049,391 | 5,715,064 | 6,550,546 | 6,302,474 | - | 6,302,474 |
| DEBT SERVICE FUND REVENUES | | | | | | | |
| | Tax - Current Ad Valorem | 18,943,061 | 20,109,296 | 20,109,296 | 21,246,328 | - | 21,246,328 |
| | Tax - Delinquent Ad Valorem | 81,358 | 60,000 | 60,000 | 60,000 | - | 60,000 |
| | Tax - Penal/Interest Ad Valorem | 65,228 | 40,000 | 40,000 | 40,000 | - | 40,000 |
| | Investment Income | 126,466 | 130,000 | 240,000 | 150,000 | - | 150,000 |
| * | General Fund | - | 125,000 | - | - | - | - |
| | * Memorial Cemetery Fund | 264,453 | 272,855 | 272,855 | 281,596 | - | 281,596 |
| | * Northgate Parking Fund | 200,000 | - | - | - | - | - |
| | Debt Service Fund Total | 19,680,566 | 20,737,151 | 20,722,151 | 21,777,924 | - | 21,777,924 |
| * Transfers in from other funds | | | | | | | |
| ELECTRIC FUND REVENUES | | | | | | | |
| | Sales - Residential/Taxable | 59,910,687 | 58,844,043 | 58,337,336 | 58,920,710 | - | 58,920,710 |
| | Sales - Commercial/Taxable | 30,927,975 | 30,881,071 | 31,163,669 | 31,475,310 | - | 31,475,310 |
| | Sales - Commercial/Non-Taxable | 11,665,188 | 11,668,526 | 11,492,223 | 11,607,150 | - | 11,607,150 |
| | Sales - Security Lights | 91,801 | 92,702 | 92,112 | 90,000 | - | 90,000 |
| | Sales - Other | 17,391 | 20,227 | 10,332 | 10,000 | - | 10,000 |
| | Other Fees - Pole Contact and Use | 219,114 | 212,097 | 191,147 | 193,100 | - | 193,100 |
| | Forfeiture/Discounts/Penalties | 1,405,928 | 940,789 | 918,041 | 927,200 | - | 927,200 |
| | Other Fees - Connect Fees | 309,807 | 258,519 | 377,782 | 300,000 | - | 300,000 |
| | Misc Operating Revenue | 246,009 | 201,898 | - | - | - | - |
| | Investment Income | 752,962 | 622,902 | 1,069,236 | 1,079,900 | - | 1,079,900 |
| | Insurance Reimbursement | - | 6,256 | 290 | - | - | - |
| | Reimbursed Expenses | 151,120 | 174,793 | (68,000) | 100,000 | - | 100,000 |
| | Cash Over/Short | 14 | - | (130) | - | - | - |
| | Collection Service Fees | 10,134 | 9,640 | 9,724 | 9,800 | - | 9,800 |
| | Sale of Property | 6,088 | 446 | (216) | - | - | - |
| | Sale of Scrap Metal | 19,077 | 44,457 | 30,000 | 10,000 | - | 10,000 |
| | Misc Operating Revenue | - | 3,717,000 | 3,500,000 | 4,000,000 | - | 4,000,000 |
| | Misc Non-Operating Revenue | 11,232 | 1,000 | - | - | - | - |
| | Other Misc Operating Revenue | - | - | - | - | - | - |
| | Other Non-Operating Street Lights Xfr | 1,081,710 | 1,090,000 | 1,090,000 | 495,320 | - | 495,320 |
| | Other Misc Non-Operating Revenue | - | - | - | - | - | - |
| | Transfer In-Electric CIP Fd | 12,334,932 | 20,354,000 | 20,354,000 | 23,227,000 | - | 23,227,000 |
| | Transfer In-Fleet Repl Fd | - | - | - | 90,000 | - | 90,000 |
| | G&A Tr In-Water Fd | 379,569 | 375,203 | 375,203 | 333,959 | - | 333,959 |
| | G&A Tr In-WW Fd | 352,666 | 346,982 | 346,982 | 308,333 | - | 308,333 |
| | Electric Fund Total | 119,893,404 | 129,862,551 | 129,289,731 | 133,177,782 | - | 133,177,782 |
| WATER FUND REVENUES | | | | | | | |
| | Sales - Residential/Non-Taxable | 8,840,870 | 9,266,685 | 8,361,890 | 10,063,200 | - | 10,063,200 |
| | Sales - Commercial/Non-Taxable | 6,383,280 | 6,605,647 | 6,313,134 | 7,352,000 | - | 7,352,000 |
| | Sales-Commercial-Effluent | 484,325 | - | (81,826) | - | - | - |
| | Other Fees - Connect Fees | 137,975 | 108,149 | 94,022 | 95,900 | - | 95,900 |
| | Sales-Water Taps | 422,281 | 413,774 | 247,207 | 252,200 | - | 252,200 |
| | Other Fees-Fire Flow | 7,600 | 7,416 | 5,100 | 5,200 | - | 5,200 |
| | Forfeiture/Discounts/Penalties | - | 135,394 | 137,101 | 139,800 | - | 139,800 |
| | Other Fees-Misc Operating Rev | 10,200 | - | 7,300 | 7,400 | - | 7,400 |
| | Investment Income | 93,512 | 60,000 | 136,210 | 109,000 | - | 109,000 |
| | Collection Service Fees | 5 | 3 | 3 | - | - | - |
| | Sale of Property | 14,929 | 15,379 | 15,379 | - | - | - |
| | Lease Income | 4,269 | 5,549 | 5,549 | 5,700 | - | 5,700 |
| | Sale of Scrap Metal | 13,510 | 15,450 | 15,450 | 15,800 | - | 15,800 |

Revenue for Major Funds

| Type | Account Description | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|--|---|--------------------|---------------------|------------------------|--------------------|--------------------|----------------------|
| | Misc Non-Operating Revenue | 27,500 | 28,325 | 28,325 | 27,000 | - | 27,000 |
| | Insurance Reimbursement | - | - | - | - | - | - |
| | Transfer In-Water CIP Fd | 10,774,503 | 7,207,505 | 7,207,505 | 14,237,059 | - | 14,237,059 |
| | Transfer In-W Imp Fee Fd | 359,152 | 301,933 | 350,000 | 290,000 | - | 290,000 |
| | Transfer In-Fleet Repl Fd | - | - | - | 170,000 | - | 170,000 |
| Water Fund Total | | 27,573,910 | 24,171,209 | 22,842,349 | 32,770,259 | - | 32,770,259 |
| WASTEWATER FUND REVENUES | | | | | | | |
| | Sales - Residential/Non-Taxable | 14,384,810 | 15,263,099 | 15,123,605 | 15,350,500 | - | 15,350,500 |
| | Sales - Commercial/Non-Taxable | 2,911,030 | 3,030,612 | 2,982,377 | 3,027,100 | - | 3,027,100 |
| | Sales-Sewer Taps | 201,400 | 198,533 | 121,675 | 124,100 | - | 124,100 |
| | Other Fees-Misc Operating Rev | - | - | - | - | - | - |
| | Investment Income | 215,124 | 227,527 | 252,725 | 128,900 | - | 128,900 |
| | Sp Assm/Impact Fees | 15,191 | - | - | - | - | - |
| | Forfeiture/Discounts/Penalties | - | 145,236 | 145,236 | 148,100 | - | 148,100 |
| | City Wide Wastewater Impact Rev-Cap Projs | - | - | - | - | - | - |
| | Reimbursed Expenses | - | - | - | - | - | - |
| | Sale of Property | 27,750 | 28,531 | 28,527 | 20,000 | - | 20,000 |
| | Sale of Scrap Metal | 90 | - | 890 | - | - | - |
| | Misc Non-Operating Revenue | 10,675 | - | - | - | - | - |
| | Transfer In-Comm Dev Fd | - | - | - | - | - | - |
| | Transfer In-Wastewater CIP Fd | 14,447,909 | 6,743,152 | 6,743,152 | 13,915,971 | - | 13,915,971 |
| | Transfer In-WW Imp Fee Fd | 330,075 | 328,881 | 328,881 | 1,176,000 | - | 1,176,000 |
| | Transfer In-Fleet Repl Fd | - | - | - | 190,000 | - | 190,000 |
| | General Fund | - | - | - | - | - | - |
| Wastewater Fund Total | | 32,544,053 | 25,965,571 | 25,727,068 | 34,080,671 | - | 34,080,671 |
| SOLID WASTE FUND REVENUES | | | | | | | |
| | Sales - Residential/Taxable | 5,994,617 | 6,659,107 | 6,628,090 | 6,890,933 | - | 6,890,933 |
| | Sales - Residential/Non-Taxable | 34,770 | 38,137 | 38,137 | 39,068 | - | 39,068 |
| | Sales - Commercial/Taxable | 2,947,548 | 2,986,064 | 3,209,740 | 3,401,234 | - | 3,401,234 |
| | Sales - Commercial/Non-Taxable | 562,356 | 665,285 | 581,283 | 595,467 | - | 595,467 |
| | Sales - State Surcharge | 899 | 883 | 600 | 606 | - | 606 |
| | Rent-Rolloff Ctr-Nt | 11,621 | 16,126 | 10,000 | 10,100 | - | 10,100 |
| | Rent-Rolloff Ctr-Tx | 2,276 | 2,607 | 3,100 | 3,000 | - | 3,000 |
| | Forfeiture/Discounts/Penalties | - | 82,405 | 83,336 | 84,167 | - | 84,167 |
| | Other Fees-Taxable | 48,616 | 35,197 | 39,000 | 39,390 | - | 39,390 |
| | Other Fees-Nontaxable | 4,339 | 3,617 | 4,300 | 4,415 | - | 4,415 |
| | Misc Nonoperating Revenue | - | - | - | - | - | - |
| | Sales-Other-Recycling | 272 | - | 500 | 500 | - | 500 |
| | Invest Income-BVSWMA | 363,781 | 352,963 | 352,963 | 353,850 | - | 353,850 |
| | Investment Income | 19,818 | 17,105 | 36,586 | 37,000 | - | 37,000 |
| | Grants-State | - | - | - | - | - | - |
| | Collection Svc Fees | 3,005 | 2,700 | 3,320 | 3,320 | - | 3,320 |
| | Sale of Property | - | - | - | - | - | - |
| | Sale of Scrap Metal | - | - | 1,436 | 1,000 | - | 1,000 |
| | Transfer In-Fleet Repl Fd | - | - | - | 790,000 | - | 790,000 |
| Solid Waste Fund Total | | 9,993,921 | 10,862,196 | 10,992,391 | 12,254,050 | - | 12,254,050 |
| DRAINAGE FUND REVENUES | | | | | | | |
| | Investment Income | 26,951 | 20,000 | 27,000 | 22,000 | - | 22,000 |
| | Sales-Resident-Nontax | 1,877,471 | 1,911,840 | 1,948,000 | 2,377,000 | - | 2,377,000 |
| | Sales-Commer-Nontax | 447,991 | 477,960 | 457,200 | 558,000 | - | 558,000 |
| | Forfeitures-Discounts-Penalty | - | - | - | 20,000 | - | 20,000 |
| | Other | - | - | 20,200 | - | - | - |
| | Transfer In-Fleet Repl Fd | - | - | - | 230,000 | - | 230,000 |
| Drainage Fund Total | | 2,352,413 | 2,409,800 | 2,452,400 | 3,207,000 | - | 3,207,000 |
| ROADWAY MAINTENANCE FUND REVENUES | | | | | | | |
| | Sales - Residential/Non-Taxable | 1,901,246 | 1,936,000 | 1,933,635 | 2,060,000 | - | 2,060,000 |
| | Sales - Residential-Multi | 1,682,606 | 1,723,000 | 1,812,595 | 1,940,000 | - | 1,940,000 |
| | Sales - Commercial/Taxable | 795,276 | 805,000 | 827,913 | 880,000 | - | 880,000 |
| | Investment Income | 24,454 | 15,000 | 15,000 | 16,000 | - | 16,000 |
| | Forfeiture/Discounts/Penalties | - | 9,530 | 33,600 | 34,000 | - | 34,000 |
| | Other | 222,683 | - | - | - | - | - |
| Roadway Maintenance Fund Total | | 4,626,265 | 4,488,530 | 4,622,743 | 4,930,000 | - | 4,930,000 |
| Major Funds Revenue Total | | 307,666,217 | 312,205,249 | 309,727,436 | 344,123,120 | 555,914 | 344,679,034 |

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

City Charter as amended Nov 6, 2018 Page 13 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 City Charter as amended Nov 6, 2018 Page 14 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 Finance Department 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 City 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 Finance Department 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, solid waste 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 Station 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 Solid Waste 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 Solid Waste 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, with the exception of inter-fund transfers involving an internal replacement fund; in the case of funds being moved to or from any of the replacement funds (IT, Equipment, or Fleet), Council approval is not required. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.

An exception shall be made in the case of the Water and Wastewater Funds. Because the accounting for salaries and benefits is based on functions performed within these two Funds, either Fund's employees can be expensed in either Fund depending upon whether a specific employee is performing a Water job versus a Wastewater job, regardless of the Fund in which that employee is budgeted. For this reason, the total budget of these two Funds shall be considered when comparing to the total of the actual expenditures of both Funds when determining if budget has been exceeded.

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 Department 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 Finance Department 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 Finance Department 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 Finance Department 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 City will maintain a schedule for the replacement of IT equipment and will establish charges assigned to departments to account for the cost of that replacement.
- 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.
- E. **EQUIPMENT REPLACEMENT.** There are necessary equipment items which are neither vehicles nor IT. These items are covered in the Equipment Replacement Fund. 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.

- C. 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. The Finance Department 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 Finance Department, 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 18% of the annual budgeted General Fund expenses. This percentage is the equivalent of approximately 65 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 18% of total operating expenses or the equivalent of approximately 65 days. Cash and Investments alone should be equivalent to 30 days of operations.
3. The Hotel Tax Fund balance should be at least 18% 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, or designee, 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

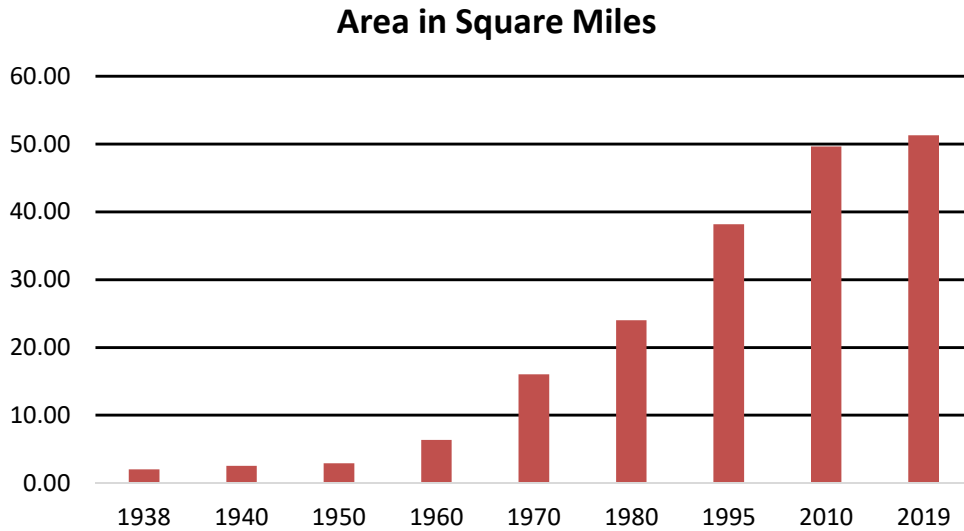
the next year's debt service payments may be met in a timely manner. The fund balance should not fall below 8.33% (one month) of average budgeted expenditures (in line with IRS guidelines).

XI. INTERNAL CONTROLS

- A. WRITTEN PROCEDURES.** Wherever possible, written procedures will be established and maintained by the Finance Department 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.** Department Directors are the City Manager Designee for their department. The Finance Director also serves as the Chief Financial Officer's designee. 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 Finance Department 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 General Statistics
(as of July 2019)

| | |
|---|-----------------|
| 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: | |
| Total registered voters (November 2018): | 114,003 |
| Registered voters voting in last municipal election (November 2018): | 54,877 |
| % of registered voters voting in last municipal election (November 2018): | 48.14% |
| Miles of streets | |
| Centerline Miles (CoCS, TXDoT, TAMU, Private & County) | 571.85 |
| Centerline Miles maintained by City | 343.62 |



City of College Station

Population and Demographic Estimates

| | | |
|-------------------|--------|---------|
| Population | 2019 * | 122,162 |
| Count | 2018 | 119,871 |
| | 2017 | 117,656 |
| | 2016 | 109,895 |
| | 2015 | 106,465 |
| | 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 | 50.7% |
| Female | 49.3% |

| | |
|--------------------|-------|
| Under 5 years | 5.3% |
| 5 to 9 years | 4.4% |
| 10 to 14 years | 4.2% |
| 15 to 19 years | 14.0% |
| 20 to 24 years | 29.7% |
| 25 to 34 years | 15.0% |
| 35 to 44 years | 8.7% |
| 45 to 54 years | 6.9% |
| 55 to 59 years | 3.1% |
| 60 to 64 years | 2.7% |
| 65 to 74 years | 3.7% |
| 75 to 84 years | 1.6% |
| 85 years and older | 0.7% |
| Median Age | 22.7 |

Race

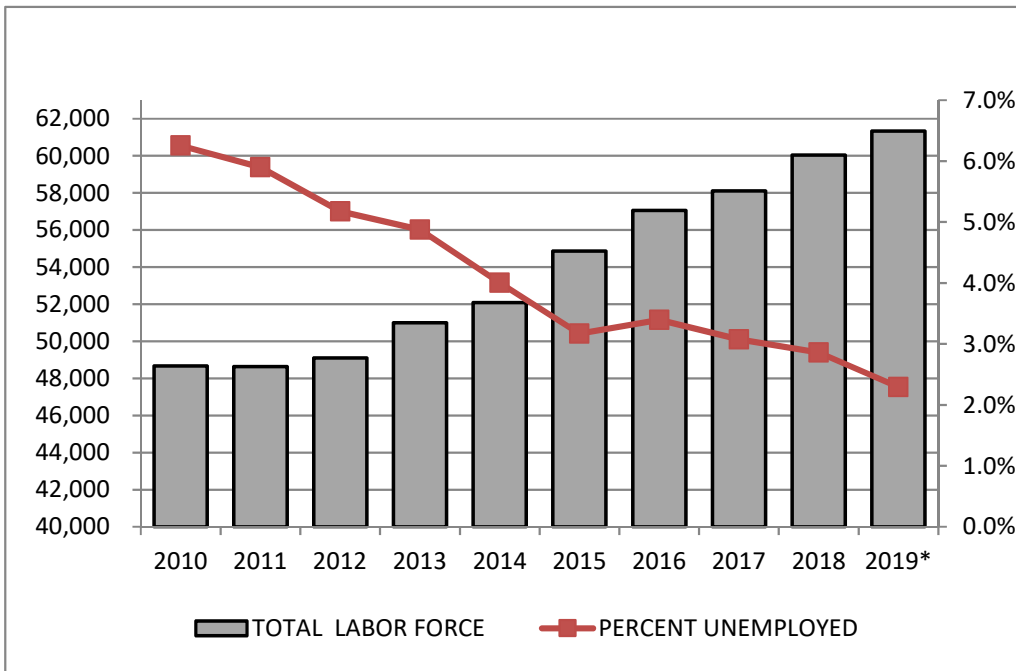
| | |
|--|-------|
| White | 65.4% |
| Black or African American | 8.0% |
| Hispanic or Latino | 14.8% |
| American Indian and Alaska Native | 0.2% |
| Asian | 9.8% |
| Native Hawaiian and Other Pacific Islander | 0.0% |
| Some other race | 0.2% |
| Two or more races | 1.7% |

* Estimate based upon Certificates of Occupancies. Source: City of College Station, Department of Planning and Development Services as of June 2019.

Source: U.S. Census Bureau, 2013-2017 American Community Survey

Primary Labor Force for College Station 2010 - 2019

| YEAR | TOTAL LABOR FORCE | NUMBER EMPLOYED | NUMBER UNEMPLOYED | PERCENT UNEMPLOYED |
|-------|-------------------|-----------------|-------------------|--------------------|
| 2010 | 48,667 | 45,623 | 3,044 | 6.3% |
| 2011 | 48,638 | 45,769 | 2,869 | 5.9% |
| 2012 | 49,095 | 46,554 | 2,541 | 5.2% |
| 2013 | 50,998 | 48,513 | 2,485 | 4.9% |
| 2014 | 52,092 | 50,007 | 2,085 | 4.0% |
| 2015 | 54,870 | 53,132 | 1,738 | 3.2% |
| 2016 | 57,047 | 55,110 | 1,937 | 3.4% |
| 2017 | 58,103 | 56,318 | 1,785 | 3.1% |
| 2018 | 60,033 | 58,318 | 1,715 | 2.9% |
| 2019* | 61,339 | 59,933 | 1,406 | 2.3% |



Source: Texas Workforce Commission

* Data reflects labor force and employment through May 2019.

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 | 48.2% |
| Service occupations | 17.1% |
| Sales and office occupations | 23.4% |
| Construction, extraction, maintenance and repair occupations | 4.7% |
| Production, transportation, and material moving occupations | 6.7% |

Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-year Estimate

Income and Benefits for College Station (in 2017 Inflation-Adjusted Dollars)

Households

| | |
|-----------------------------------|----------|
| Less than \$10,000 | 16.3% |
| \$10,000 to \$14,999 | 7.3% |
| \$15,000 to \$24,999 | 12.7% |
| \$25,000 to \$34,999 | 9.6% |
| \$35,000 to \$49,999 | 11.7% |
| \$50,000 to \$74,999 | 12.5% |
| \$75,000 to \$99,999 | 9.5% |
| \$100,000 to \$149,999 | 11.8% |
| \$150,000 to \$199,999 | 3.6% |
| \$200,000 or more | 5.0% |
| Median household income (dollars) | \$39,430 |
| Mean household income (dollars) | \$66,254 |

Families

| | |
|-----------------------------------|-----------|
| Less than \$10,000 | 6.2% |
| \$10,000 to \$14,999 | 2.6% |
| \$15,000 to \$24,999 | 8.2% |
| \$25,000 to \$34,999 | 7.1% |
| \$35,000 to \$49,999 | 11.0% |
| \$50,000 to \$74,999 | 15.4% |
| \$75,000 to \$99,999 | 13.2% |
| \$100,000 to \$149,999 | 19.7% |
| \$150,000 to \$199,999 | 7.0% |
| \$200,000 or more | 9.5% |
| Median household income (dollars) | \$74,428 |
| Mean household income (dollars) | \$101,207 |

Non-family Households

| | |
|-----------------------------------|----------|
| Median household income (dollars) | \$22,387 |
| Mean household income (dollars) | \$34,323 |

Mean travel time to work (minutes) 15.7

Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-year Estimate

Texas A&M University Enrollment

2009 - 2018

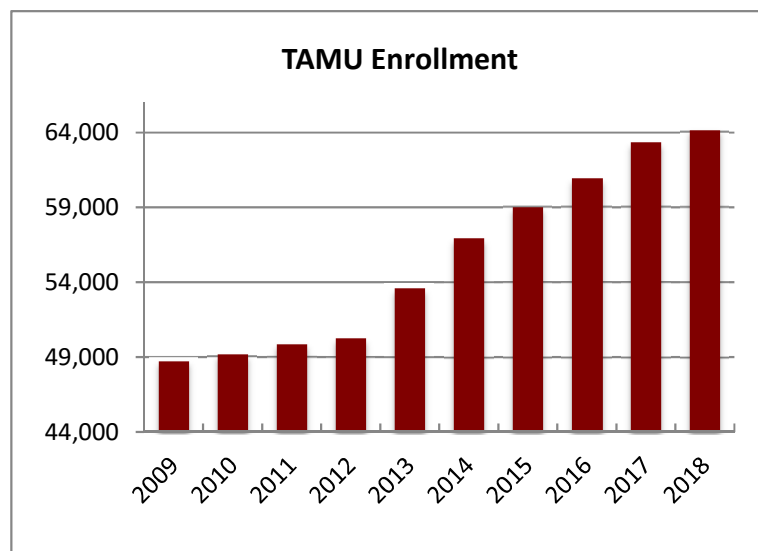


Established in 1876, Texas A&M University became the first public higher education institution in Texas.

The College Station campus posted a Fall 2018 enrollment of 64,126, 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> |
|-------------|------------------------------|
| 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 | 63,287 |
| 2018 | 64,126 |



Source: Texas A&M University DARS Enrollment Profile database. As of July 2019, preliminary Fall 2019 enrollment data was not available.

City of College Station

Principal Taxpayers

| College Station - Top 10 Taxpayers | Type of Business | 2019 Assessed Valuation | Percent of Total Assessed Valuation |
|---|-------------------------|------------------------------------|--|
| CPP College Station I, LLC | Housing | \$69,800,000 | 0.75% |
| The Standard at College Station LLC | Apartments | 65,100,000 | 0.70% |
| Sterling-A&M High Rise LLC | Housing | 63,614,688 | 0.68% |
| FujiFilm Diosynth Biotechnologies Texas LLC | Biotechnology | 60,671,010 | 0.65% |
| Woodridge College Station Phase II, LLC | Apartments | 55,470,994 | 0.59% |
| Woodridge College Station I, LLC | Apartments | 55,373,651 | 0.59% |
| Post Oak Mall - College Station LLC | Retail Mall | 54,570,040 | 0.58% |
| SW Meadows Point, LP | Housing | 53,740,000 | 0.57% |
| Culpepper Family, LP | Apartments | 53,654,459 | 0.57% |
| Weinberg Israel | Housing | 52,829,451 | 0.56% |
| | | \$584,824,293 | 6.25% |
| Top 5 Commercial Taxpayers * | Type of Business | Assessed Valuation | Valuation |
| Post Oak Mall - College Station LLC | Retail Mall | \$54,570,040 | 0.58% |
| College Station Hospital LP | Medical | 49,452,630 | 0.53% |
| Century Square Commercial Venture LLC | Mixed Use Retail | 46,600,270 | 0.50% |
| HEB;H E Butt Store Prop CO #1 | Retail | 35,343,740 | 0.38% |
| Wal-Mart Real Estate Business Trust | Retail | 34,189,190 | 0.37% |
| | | \$220,155,870 | 2.35% |
| Top 5 Industrial Taxpayers * | Type of Business | Assessed Valuation | Valuation |
| FujiFilm Diosynth Biotechnologies Texas LLC | Biotechnology | \$60,671,010 | 0.65% |
| FujiFilm Diosynth Biotech TX LLC | Biotechnology | 21,648,341 | 0.23% |
| Dealer Computer Services Inc. | Retail | 20,121,714 | 0.21% |
| AT&T Mobility LLC | Telecommunications | 9,445,880 | 0.10% |
| Dallas MTA LP | Telecommunications | 4,621,690 | 0.05% |
| | | \$116,508,635 | 1.24% |

Source: Brazos County Appraisal District

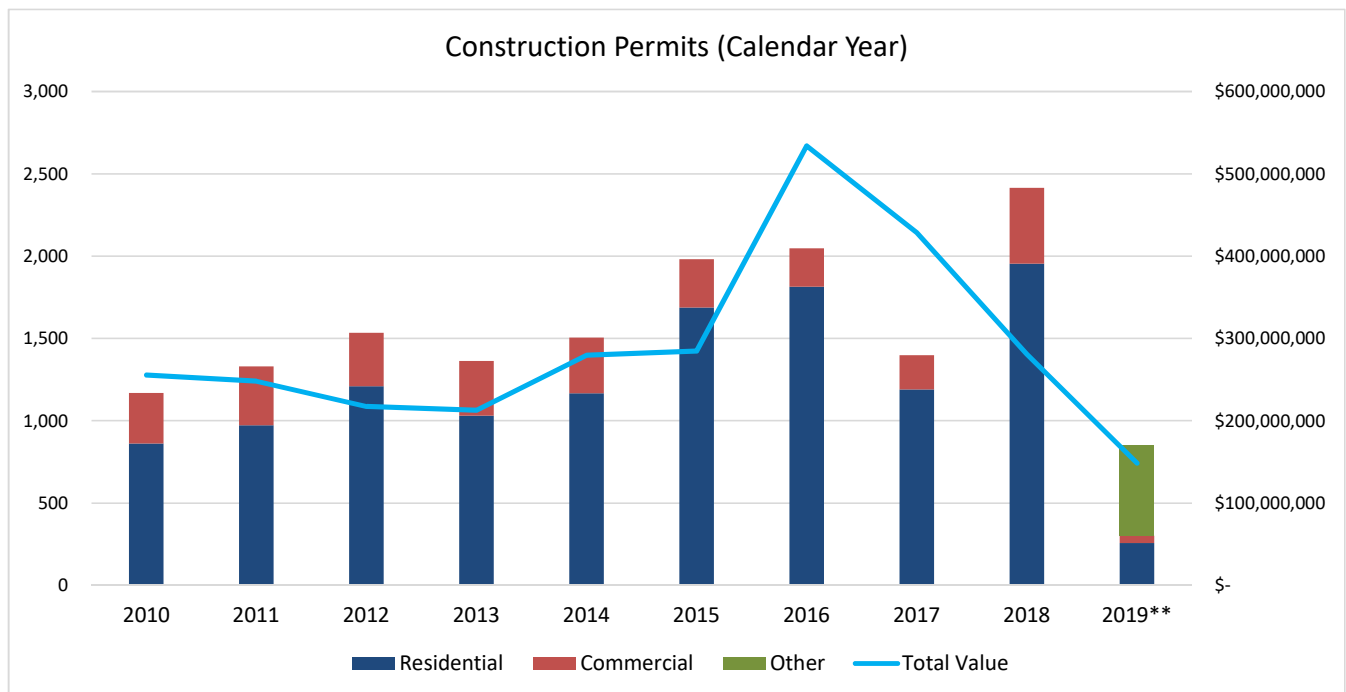
*Taxpayers may own additional land that is not classified as commercial or industrial therefore the value is not picked up on the commercial and industrial value report.

City of College Station Construction Permits Last Ten Calendar Years

| Year | Residential Construction | | Commercial Construction | | Other Construction* | | Total | |
|--------|--------------------------|---------------|-------------------------|---------------|---------------------|---------------|---------|----------------|
| | Permits | Value | Permits | Value | Permits | Value | Permits | Value |
| 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 | 1,953 | \$177,627,344 | 461 | \$103,143,722 | | | 2,414 | \$ 280,771,066 |
| 2019** | 256 | \$ 51,721,316 | 45 | \$ 68,130,988 | 551 | \$ 28,308,991 | 852 | \$ 148,161,295 |

* Starting in 2019, all new pools, remodels/renovations, new roofs, demolitions, slab only and other improvements are reported under "Other Construction". These permits were previously reported under Residential and Commercial.

** Year-to-date totals through June 2019



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.

** Year-to-date totals through June 2019

Source: The City of College Station, Planning and Development Services

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 | | | | | | | | | | | |
| Debt Service Fund | | X | | | | | | | | | | |
| Non-Major Governmental Funds | | | | | | | | | | | | |
| Economic Development Fund | | X | | | | | | | | | | |
| Efficiency Time Payment Fund | | X | | | | X | | | | | | |
| Spring Creek Local Government Fund | X | | | | | | | | | | | |
| Capital Projects Funds | | | | | | | | | | | | |
| General Gov't Projects Fund | | | | | | X | | | | | | |
| Parks Projects Fund | | | | | | | | | | | | |
| Streets Projects Fund | | | | | | X | | | | | | |
| Special Revenue Funds | | | | | | | | | | | | |
| Hotel Tax Fund | X | X | | | | | | | | | X | |
| Community Development Fund | | X | | | | | 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 | | | | | | | | | | | | |
| Court Security Fee Fund | | X | | | | | | | | | | |
| Juvenile Case Manager Fee Fund | | | | | | X | | | | | | |
| Truancy Prevention Fee Fund | | | | | | | | | | | | |
| 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 | | | | | | X | | | |
| Wastewater Projects Fund | | X | | | | | | | | X | X | |
| Internal Service Funds | | | | | | | | | | | | |
| Insurance Funds | X | | | | | | | | | | | |
| Fleet Replacement Fund | X | | | | | X | | | | | | |
| IT Replacement Fund | X | | | | | | | | | | | X |
| Equipment Replacement Fund | X | | | | | X | | | | | | |
| Fleet Maintenance Fund | X | | | | | X | | | | | | |
| Utility Customer Service Fund | X | 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.



Park System Inventory



| PARK NAME | PARK TYPE | ACREAGE | PARK ZONE | RESTROOMS | SHELTER | PAVILION | PICNIC UNITS | PLAY UNITS | SWINGS | POND | UNPAVED TRAILS | PAVED TRAILS | EXERCISE STATION | BASKETBALL COURT | SOCCER FIELD | SOFTBALL FIELD | BASEBALL FIELD | BACKSTOPS | BATTING CAGES | TENNIS COURT | VOLLEYBALL | SWIMMING POOL | SPLASH PAD | PARKING SPACES | PUBLIC ART | OTHER | |
|-------------------------------|-----------|---------|-----------|-----------|---------|----------|--------------|------------|--------|------|----------------|--------------|------------------|------------------|--------------|----------------|----------------|-----------|---------------|--------------|------------|---------------|------------|----------------|------------|---|----------------------------|
| ANDERSON | N | 8.95 | 6 | 0 | 0 | | 0 | • | | | •1/3 | | •2 | | | | | | 0 | | | | | | 30 | | |
| ART & MYRA BRIGHT | N | 11.92 | 4 | | • | | • | •2 | | | •1/2 | | | | | | | | | | | | | | | | |
| BARRACKS | N | 7.61 | 15 | | •3 | | • | | | | •1/3 | | • | • | | | | | | | | •2 | | | 6 | Dog Park, Horseshoes | |
| BEE CREEK | C | 44.51 | B | 0 | 0 | 0 | • | •4 | | | •1/3 | •1/2 | | | | 02 | | | | | 04 | • | 0 | | 237 | Arboretum, Pickleball | |
| BILLIE MADELEY | N | 5.06 | 2 | | | | | | | | •1 | | | | | | | | | | | | | | 2 | | |
| BRIDGEWOOD | N | 1.35 | 13 | | | | • | | | | | •1/3 | | | | | | | | | | | | | | | |
| BRISON | N | 8.07 | 6 | | | | | | | | | •1/3 | | | | | | | | | | | | | 10 | Bonfire Memorial Lights | |
| BROTHERS POND | N | 16.28 | 5 | | • | | • | •2 | | •FP | 01/2 | | • | •1/2 | | | | | | | | | | | | | |
| BRIAN BACHMANN COMMUNITY PARK | C | 42.21 | B | 03 | • | 0 | • | 0 | | | | | | 02 | 02 | | 06 | •4F | 0 | 04 | • | 0 | | | 544 | Skate Park Community Center, Horseshoes | |
| CARTER'S CROSSING | N | 8.54 | 4 | | • | | • | | | | | •1/8 | | | | | | | | | | | | | | | |
| CASTLEGATE | N | 8.26 | 13 | | • | | • | •2 | | OP | | •1/3 | | • | | | | | | | 02 | | | | | | |
| CASTLEROCK | N | 6.04 | 10 | | • | | • | •3 | | | | 01/3 | | | •F | | | | | | | | | | | | |
| COVE OF NANTUCKET | N | 3.39 | 12 | | | | | | | | | •1/3 | | | | | | | | | | | | | | | |
| CREEK VIEW | N | 4.37 | 10 | | • | | • | • | | | | 01/2 | • | | | | | | | | | | | | 7 | School | |
| CRESCENT POINTE | N | 5.06 | 4 | | | | | | | | | •1/3 | | | | | | | | | | | | | | | |
| CY MILLER | N | 2.77 | 3 | | • | | • | | | •FP | | •1/3 | | | | | | | | | | | | | | 0 | |
| EASTGATE | N | 2.28 | 2 | | | | | | | | | | | | | | | | | | | | | | | 0 | |
| EDELWEISS | N | 10.93 | 5 | | • | | • | •2 | | | | •1/2 | | • | •F | | | | | | | | | | | 10 | |
| EDELWEISS GARTENS | N | 14.14 | 10 | | • | | • | •2 | | | | 01/2 | | • | | | | | | | | | | | | | |
| EMERALD FOREST | N | 4.84 | 8 | | | | • | 0 | | | | 01/3 | | 01/2 | | | | | | | | | | | | | |
| ETONBURY | N | 1.13 | 13 | | 0 | | • | | | | | | | | | | | | | | | | | | | | |
| GABBARD | N | 10.75 | 6 | | • | | • | •2 | | •FP | | 01/3 | | | | | | | | | | | | | | | |
| GEORGIE K. FITCH | N | 11.15 | 5 | | • | | • | •2 | | | | 01/3 | | 0 | | | | | | | | | | | | | |
| JACK & DOROTHY MILLER | N | 10.01 | 5 | | 0 | | • | •2 | | | | •1/3 | • | ○C | •F | | | | | | | | | | | | School |
| JOHN CROMPTON | C | 14.48 | 7 | 0 | 0 | 0 | • | • | | •FP | | •1 | | ○C | | | | | | | | | | | | 50 | |
| LEMONTREE | C | 17.31 | 6 | 0 | | | • | • | | | | •1 | | •1/2 | | 0 | | | | | | | | | | 37 | |
| LICK CREEK | C | 523.44 | D | 0 | | | | | | | •2 | •3 | | | | | | | | | | | | | | 60 | Community Center, Dog Park |
| LIONS | N | 1.42 | 2 | | | | • | •2 | | | | | | ○C | | | | | | | | | | | | 10 | |
| LONGMIRE | N | 3.24 | 5 | | | | • | | | | | •1/4 | | | | | | | | | | | | | | | |
| LUTHER JONES | N | 1.56 | 6 | | | | | | | | | | | | | •F | | | | | | | | | | | |
| MERRY OAKS | N | 4.50 | 2 | | | | • | •2 | | | | 01/3 | | • | | | | | | | | | | | | | |
| NORTHGATE | N | 1.86 | 1 | | | | | | | | | | | | | | | | | | | | | | | | Undeveloped |
| OAKS | C | 7.92 | 2 | 0 | | 0 | • | • | | | | •1/4 | | ○C | | | | | | | | 0 | | | | | Disc Golf, Horseshoes |
| PARKWAY | N | 2.35 | 2 | | | | • | •2 | | | | | | | | | | | | | | | | | | | |
| PEBBLE CREEK | N | 10.74 | 11 | | • | | • | •4 | | | | •1/2 | | ○C | •2F | | | | | | | | | | | | School |
| PHILLIPS | N | 3.74 | 13 | | 0 | | • | | | | | | | | | | | | | | | | | | | | |
| REATTA MEADOWS | N | 2.98 | 10 | | •2 | | • | •2 | | | | 01/4 | • | | | | | | | | | | | | | | |
| RICHARD CARTER | N | 7.31 | 2 | | 0 | | | | | | | •1/3 | | | | | | | | | | | | | | • | State Historic |
| SANDSTONE | N | 15.74 | 8 | | • | | • | • | | | | •1/3 | • | • | •2F | | | | | | | | | | | 48 | |
| SMITH TRACT | N | 13.60 | 4 | | | | | | | | | | | | | | | | | | | | | | | | Undeveloped |

| PARK NAME | PARK TYPE | ACREAGE | PARK ZONE | RESTROOMS | SHELTERS | PAVILION | PICNIC UNITS | PLAY UNITS | SWINGS | POND | UNPAVED TRAILS | PAVED TRAILS | EXERCISE STATION | BASKETBALL COURT | SOCCER FIELDS | SOFTBALL FIELDS | BASEBALL FIELDS | BACKSTOPS | BATTING CAGES | TENNIS COURTS | VOLLEYBALL | SWIMMING POOL | SPLASH PAD | PARKING SPACES | PUBLIC ART | OTHER | |
|---------------------------|-----------|---------|-----------|-----------|----------|----------|--------------|------------|--------|------|----------------|--------------|------------------|------------------|---------------|-----------------|-----------------|-----------|---------------|---------------|------------|---------------|------------|----------------|------------|--|--|
| SONOMA | N | 6.82 | 10 | | | | | | | | | | | | | | | | | | | | | | | Undeveloped | |
| SOUTHEAST | C | 68.76 | C | | | | | | | | | | | | | | | | | | | | | | | Undeveloped | |
| SOUTHERN OAKS | N | 14.90 | 10 | | • | | • | •2 | | | | •1/3 | | • | | | | | | | | | | | | Disc Golf | |
| SOUTHWEST | N | 8.42 | 6 | | • | | • | | | •P | | 01/3 | • | | | | | | | | | | | | | | |
| STEEPLECHASE | C | 11.71 | 5 | | • | | • | •2 | | | | 01/2 | | 0 | | | | | | | | | | | | Dog Park | |
| STEPHEN C. BEACHY CENTRAL | C | 51.57 | C | 03 | 02 | 0 | • | 0 | | •FP | •1 | 01 | • | 0 | 03 | 04 | | | 02 | 02 | • | | | 297 | | PARD Office | |
| SUMMIT CROSSING | N | 9.32 | 4 | | | | | | | | | | | | | | | | | | | | | | | Undeveloped | |
| THOMAS | C | 11.20 | C | | 0 | | • | •4 | | | | 01 | • | •2 | | | | | | 02 | • | | | | 27 | | |
| UNIVERSITY | C | 10.01 | 2 | | • | | • | 02 | | •P | | 01/2 | | | | | | | | | | | | | 22 | Dog Park | |
| VETERANS ATHLETIC | C | 148.75 | C | 04 | 0 | 0 | • | 0 | | | | •1.5 | | | 013 | 05 | | | 02 | | | | | | 1269 | 0 | Veterans Memorial, History Mile, |
| W.A. TARROW (W. Smith) | C | 23.59 | B | 0 | 0 | 0 | • | 03 | | | | 01/3 | ○2C 01 | | | | 03 | •2F | 02 | | | | 0 | 319 | 0 | Community Center, State Historic Marker, GaGa Ball Pit | |
| WALLACE LAKE | N | 1.84 | 13 | | | | | | | | | 01/8 | 0 | | | | | | | | | | | | 20 | | |
| WILDWOOD | N | 28.71 | D | | | | | | | | | | | | | | | | | | | | | | | | |
| WINDWOOD | N | 1.43 | 4 | | • | | • | •2 | | | | 01 | | | | | | | | | | | | | | | |
| WOLF PEN CREEK | C | 63.83 | C | 03 | 0 | | • | 0 | | •P | | 02 | • | | | | | | | | | | | | 66 | 0 | Amphitheater, Green Room, Plaza, Disc Golf, Festival Site Community Center |
| WOODCREEK | N | 6.57 | 8 | | | | • | 0 | | | | •1/3 | | 01/2 | | | | | | | 0 | | | | | | |
| WOODLAND HILLS | N | 14.99 | 9 | | • | | • | 03 | | | | 01/2 | | | | | | | | | | | | | | | |

| QUANTITY | PARK TYPE | TOTAL ACREAGE* |
|---|----------------------|-----------------|
| 43 | Neighborhood | 324.94 |
| Total Neighborhood Park Acreage | | 324.94 |
| 14 | Community | 1,039.29 |
| Total Community Park Acreage | | 1,039.29 |
| Developed Parks: 52 Parks | | |
| Undeveloped Parks: 5 Parks | | |
| 2 | Municipal Cemeteries | 76.02 Acres |
| Cemeteries are not included in acreage totals. | | |
| 57 Total Parks ~ 1,364.22 | | |

*Park classification may change as park develop.

| KEY | |
|------------------------|--------------------------|
| C - Community Park | F - Open Practice Fields |
| N - Neighborhood Park | ○ - Lighted Facilities |
| FP - Fishing Pond | ● - Unlighted Facilities |
| P - Pond (Non-fishing) | |

| PARK ACREAGE PER 1,000 RESIDENTS | |
|---|--------------|
| Neighborhood Park Acres per 1,000 (324.94 Acres) | 2.71 |
| Community Park Acres per 1,000 (1,039.29 Acres) | 8.67 |
| Total Acreage (1064.22) per 1,000 Residents | 11.40 |
| Based on December 2018 Population Estimate of 119,871 received from the Office of Planning & Development Services. | |

**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;

| PAYMENT DATE | PRINCIPAL AMOUNT | INTEREST RATE | INTEREST AMOUNT | TOTAL DUE ON PAYMENT DATE | TOTAL DUE EACH YEAR | PRINCIPAL AMOUNT OUTSTANDING |
|--------------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 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

| PAYMENT DATE | PRINCIPAL AMOUNT | INTEREST RATE | INTEREST AMOUNT | TOTAL DUE ON PAYMENT DATE | TOTAL DUE EACH YEAR | PRINCIPAL AMOUNT OUTSTANDING |
|--------------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 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)

| PAYMENT DATE | PRINCIPAL AMOUNT | INTEREST RATE | INTEREST AMOUNT | TOTAL DUE ON PAYMENT DATE | TOTAL DUE EACH YEAR | PRINCIPAL AMOUNT OUTSTANDING |
|--------------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| 2-15-20 | 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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| 2-15-20 | 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

| PAYMENT DATE | PRINCIPAL AMOUNT | INTEREST RATE | INTEREST AMOUNT | TOTAL DUE ON PAYMENT DATE | TOTAL DUE EACH YEAR | PRINCIPAL AMOUNT OUTSTANDING |
|--------------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 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 |
|--------------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| 2-15-20 | 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 |
| 2-15-20 | 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)

| PAYMENT DATE | PRINCIPAL AMOUNT | INTEREST RATE | INTEREST AMOUNT | TOTAL DUE ON PAYMENT DATE | TOTAL DUE EACH YEAR | PRINCIPAL AMOUNT OUTSTANDING |
|--------------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| | | | | | | 11,740,000 |
| 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 |
| 2-15-20 | 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 |
| 2-15-20 | 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.

| <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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| | | | | | | 8,265,000 |
| 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 |
| 2-15-20 | 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.

| <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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| | | | | | | 16,505,000 |
| 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)

| <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> |
|-------------------------|-----------------------------|--------------------------|----------------------------|--------------------------------------|--------------------------------|---|
| | | | | | | 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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| 2-15-20 | 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 defesance). 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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| 2-15-20 | 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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| 2-15-20 | 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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| 2-15-20 | 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> |
|---------------------|-------------------------|----------------------|------------------------|----------------------------------|----------------------------|-------------------------------------|
| 2-15-20 | 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 |
| 2-15-20 | 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 |
| 2-15-20 | 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 |
| 2-15-20 | 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, \$57,725,000 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 |
| 2-15-20 | 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, \$37,380,000 in bonds were issued.
Total debt proceeds received were \$38,755,000. 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 |
| 2-15-20 | 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

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
Certificates of Obligation, Series 2019
PRINCIPAL - \$74,510,000*

Street Projects - \$7,711,000; Parks Projects - \$8,464,000; General Government Projects - \$22,925,000;
Water Projects \$13,006,000; Wastewater Projects - \$24,994,000; Electric Projects - \$4,200,000
*Due to the premium and discount received on this debt issue, \$74,510,000 in bonds were issued.
Total debt proceeds received were \$81,300,000. A premium of \$6,790,000 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 |
|--------------|------------------|---------------|-----------------|---------------------------|---------------------|------------------------------|
| | | | | | | 74,510,000 |
| 2-15-20 | 2,520,000 | 5.000% | 2,013,743 | 4,533,743 | | |
| 8-15-20 | | | 1,466,425 | 1,466,425 | 6,000,168 | 71,990,000 |
| 2-15-21 | 3,145,000 | 5.000% | 1,466,425 | 4,611,425 | | |
| 8-15-21 | | | 1,387,800 | 1,387,800 | 5,999,225 | 68,845,000 |
| 2-15-22 | 3,305,000 | 5.000% | 1,387,800 | 4,692,800 | | |
| 8-15-22 | | | 1,305,175 | 1,305,175 | 5,997,975 | 65,540,000 |
| 2-15-23 | 3,470,000 | 5.000% | 1,305,175 | 4,775,175 | | |
| 8-15-23 | | | 1,218,425 | 1,218,425 | 5,993,600 | 62,070,000 |
| 2-15-24 | 3,655,000 | 5.000% | 1,218,425 | 4,873,425 | | |
| 8-15-24 | | | 1,127,050 | 1,127,050 | 6,000,475 | 58,415,000 |
| 2-15-25 | 3,840,000 | 5.000% | 1,127,050 | 4,967,050 | | |
| 8-15-25 | | | 1,031,050 | 1,031,050 | 5,998,100 | 54,575,000 |
| 2-15-26 | 4,030,000 | 5.000% | 1,031,050 | 5,061,050 | | |
| 8-15-26 | | | 930,300 | 930,300 | 5,991,350 | 50,545,000 |
| 2-15-27 | 3,015,000 | 5.000% | 930,300 | 3,945,300 | | |
| 8-15-27 | | | 854,925 | 854,925 | 4,800,225 | 47,530,000 |
| 2-15-28 | 3,175,000 | 5.000% | 854,925 | 4,029,925 | | |
| 8-15-28 | | | 775,550 | 775,550 | 4,805,475 | 44,355,000 |
| 2-15-29 | 3,320,000 | 4.000% | 775,550 | 4,095,550 | | |
| 8-15-29 | | | 709,150 | 709,150 | 4,804,700 | 41,035,000 |
| 2-15-30 | 3,455,000 | 4.000% | 709,150 | 4,164,150 | | |
| 8-15-30 | | | 640,050 | 640,050 | 4,804,200 | 37,580,000 |
| 2-15-31 | 3,590,000 | 4.000% | 640,050 | 4,230,050 | | |
| 8-15-31 | | | 568,250 | 568,250 | 4,798,300 | 33,990,000 |
| 2-15-32 | 3,730,000 | 4.000% | 568,250 | 4,298,250 | | |
| 8-15-32 | | | 493,650 | 493,650 | 4,791,900 | 30,260,000 |
| 2-15-33 | 3,895,000 | 4.000% | 493,650 | 4,388,650 | | |
| 8-15-33 | | | 415,750 | 415,750 | 4,804,400 | 26,365,000 |
| 2-15-34 | 4,055,000 | 4.000% | 415,750 | 4,470,750 | | |
| 8-15-34 | | | 334,650 | 334,650 | 4,805,400 | 22,310,000 |
| 2-15-35 | 4,195,000 | 3.000% | 334,650 | 4,529,650 | | |
| 8-15-35 | | | 271,725 | 271,725 | 4,801,375 | 18,115,000 |
| 2-15-36 | 4,325,000 | 3.000% | 271,725 | 4,596,725 | | |
| 8-15-36 | | | 206,850 | 206,850 | 4,803,575 | 13,790,000 |
| 2-15-37 | 4,465,000 | 3.000% | 206,850 | 4,671,850 | | |
| 8-15-37 | | | 139,875 | 139,875 | 4,811,725 | 9,325,000 |
| 2-15-38 | 4,590,000 | 3.000% | 139,875 | 4,729,875 | | |
| 8-15-38 | | | 71,025 | 71,025 | 4,800,900 | 4,735,000 |
| 2-15-39 | 4,735,000 | 3.000% | 71,025 | 4,806,025 | | |
| | | | | | 4,806,025 | |
| Interest | 29,909,093 | | | | | |

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. For FY20, the usual \$300,000 that is set aside in Hotel Tax Fund is being reduced to \$200,000, allowing the other \$100,000 to be released for use in the General Fund Parks Programs. In addition, a one-time SLA will reimburse the General Fund 50% of the cost of new equipment for Southeast Park, resulting in a transfer of \$216,500. Another SLA will reimburse the General Fund for half the cost of two additional FTEs (a groundsworker and a crew leader). The estimated total recurring cost for this SLA is \$51,333. The expenditures for these items will be incurred in the General Fund at 100%, 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. A one-time SLA is being requested for FY20 in the amount of \$250,000 to cover the outlay of cash from the Economic Development Fund for the Biocorridor agreement.

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. For FY20, the recurring increases being requested include \$2,500 in additional funds to the College Station Noon Lions Club, \$49,742 to the Health District, and \$120,020 to the Appraisal District.

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. One new addition to this section is the purchase of replacement fleet, IT, and other equipment that was previously budgeted in the former Equipment Replacement Fund and reclassified at year-end. (See the Equipment Replacement Fund section for more details about the new method.)

**City of College Station
General Fund Transfers and Other (Sources) Uses**

| | FY18 Actual | FY19 Revised Budget | FY19 Year-End Estimate | FY20 Proposed Base Budget | FY20 Proposed SLAs | FY20 Proposed Budget |
|---|-----------------------|---------------------------|------------------------------|---------------------------------|--------------------------|----------------------------|
| INTERFUND TRANSFERS | | | | | | |
| Transfer In-Community Dev Fd | \$ (7,784) | \$ (25,000) | \$ (6,000) | \$ (10,000) | \$ - | \$ (10,000) |
| Transfer In-Hotel Tax Fd - HOT Funded Projects | (480,361) | (438,157) | (400,000) | (282,000) | - | (282,000) |
| Transfer In-Hotel Tax Fd - Parks Staff | - | (64,517) | (51,300) | (188,406) | - | (188,406) |
| Transfer In-Hotel Tax Fd - Public Comm Mktg | - | (186,516) | (8,000) | (144,872) | - | (144,872) |
| Transfer In-Hotel Tax Fd - From Tournaments to Parks Programs | - | - | - | (100,000) | - | (100,000) |
| Transfer In-Hotel Tax Fd - SE Park Equipment (50%) One-time | - | - | - | - | (216,500) | (216,500) |
| Transfer In-Hotel Tax Fd - Groundswoker/Crew Leader (50%) Recurring | - | - | - | - | (51,333) | (51,333) |
| Transfer In-Wolf Pen Creek TIF | - | (12,238) | (11,812) | - | - | - |
| Transfer In-Water Fund | (57,400) | - | - | - | - | - |
| Transfer In-EmpI Benefit Fd | (61,345) | (73,000) | (65,000) | (75,000) | - | (75,000) |
| Transfer In-Fleet Replacement | - | - | - | (2,662,500) | - | (2,662,500) |
| Transfer In-IT Replacement | - | - | - | (209,027) | - | (209,027) |
| Transfer In-Equipment Replacement | - | - | - | (197,112) | - | (197,112) |
| Transfer In-Streets CIP Fd - S&B | (366,810) | (350,000) | (350,000) | (350,000) | - | (350,000) |
| Transfer In-Drainage Fd | (102,010) | (102,010) | (102,010) | (103,030) | - | (103,030) |
| Transfer Out-Econ Dev Fd | 875,000 | 375,000 | 375,000 | 375,000 | 250,000 | 625,000 |
| Transfer Out-Electric Fd | 1,081,710 | 1,090,000 | 1,090,000 | 495,320 | - | 495,320 |
| Transfer Out-Sanitation Fd | - | - | - | - | - | - |
| Transfer Out-NG Parking Fd | - | - | - | - | - | - |
| Transfer Out-Spring Creek Local Govt Corp | - | 115,600 | 115,600 | - | - | - |
| Transfer Out-Equip Repl Fd | - | - | - | - | - | - |
| TOTAL: | 1,800,000 | 329,162 | 586,478 | (3,451,627) | (17,833) | (3,469,460) |
| GENERAL & ADMINISTRATIVE TRANSFERS | | | | | | |
| G&A Transfer In-Park Escrow Fd | (34,489) | (36,212) | (36,212) | (32,414) | - | (32,414) |
| G&A Transfer In-Rec Programs | (155,992) | (145,919) | (145,919) | (201,345) | - | (201,345) |
| G&A Transfer In-Spring Creek Corp | - | - | - | (3,431) | - | (3,431) |
| G&A Transfer In-Electric Fd | (1,493,467) | (1,460,104) | (1,460,104) | (1,499,755) | - | (1,499,755) |
| G&A Transfer In-Water Fd | (888,259) | (841,150) | (841,150) | (838,196) | - | (838,196) |
| G&A Transfer In-Wastewater Fd | (631,761) | (613,544) | (613,544) | (651,753) | - | (651,753) |
| G&A Transfer In-Sanitation Fd | (671,477) | (682,176) | (682,176) | (753,499) | - | (753,499) |
| G&A Transfer In-NG Parking Fd | (72,017) | (75,084) | (75,084) | (76,232) | - | (76,232) |
| G&A Transfer In-Gen Gov CIP Fd | (113,667) | (118,773) | (118,773) | (177,786) | - | (177,786) |
| G&A Transfer In-Parks CIP Fd | (34,490) | (36,213) | (36,213) | (32,415) | - | (32,415) |
| G&A Transfer In-Streets CIP Fd | (454,007) | (462,819) | (462,819) | (578,132) | - | (578,132) |
| G&A Transfer In-Elec CIP Fd | (45,353) | (48,944) | (48,944) | (75,640) | - | (75,640) |
| G&A Transfer In-Water CIP Fd | (106,770) | (111,918) | (111,918) | (119,984) | - | (119,984) |
| G&A Transfer In-WW CIP Fd | (106,770) | (111,918) | (111,918) | (233,444) | - | (233,444) |
| G&A Transfer In-Drainage Fd | (415,459) | (430,430) | (430,430) | (537,279) | - | (537,279) |
| G&A Transfer In-Roadway Maintenance Fd | (134,457) | (137,130) | (137,130) | (159,467) | - | (159,467) |
| TOTAL: | (5,358,435) | (5,312,334) | (5,312,334) | (5,970,772) | - | (5,970,772) |
| PUBLIC AGENCY FUNDING | | | | | | |
| Lions Club (Fireworks) | 15,000 | 15,000 | 15,000 | 15,000 | 2,500 | 17,500 |
| 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 | 359,150 | 395,065 | 395,065 | 359,150 | 49,742 | 408,892 |
| Appraisal District | 358,383 | 383,420 | 383,420 | 341,427 | 120,020 | 461,447 |
| Animal Shelter | 263,047 | 273,196 | 273,196 | 261,600 | - | 261,600 |
| TOTAL: | 1,380,580 | 1,451,681 | 1,451,681 | 1,362,177 | 172,262 | 1,534,439 |
| CONSULTING SERVICES | | | | | | |
| Deep East TX COG | 5,000 | 5,000 | 5,000 | 5,000 | - | 5,000 |
| Legislative Consulting | - | 40,000 | 40,000 | - | - | - |
| Muniservices | 24,392 | 45,000 | 45,000 | 45,000 | - | 45,000 |
| TOTAL: | 29,392 | 90,000 | 90,000 | 50,000 | - | 50,000 |
| CAPITAL OUTLAY/PROJECT TRANSFERS | | | | | | |
| Gen Gov CIP - Mobile Computing Infrastructure | - | 96,500 | 96,500 | - | - | - |
| Gen Gov CIP - New City Hall (TIRZ18) | - | 125,000 | 125,000 | 256,581 | - | 256,581 |
| Gen Gov CIP - New City Hall (Street Light savings) | - | - | - | 500,000 | - | 500,000 |
| Streets CIP - ITS Master Plan | - | 70,511 | 70,511 | - | - | - |
| TOTAL: | - | 292,011 | 292,011 | 756,581 | - | 756,581 |
| OTHER | | | | | | |
| Replacement Purchases - Comp Hardware | - | - | - | 147,027 | - | 147,027 |
| Replacement Purchases - Vehicles | - | - | - | 2,048,000 | - | 2,048,000 |
| Replacement Purchases - Mobile Video Cameras | - | - | - | 176,112 | - | 176,112 |
| Replacement Purchases - Fire Equipment | - | - | - | 21,000 | - | 21,000 |
| Nonoper Exp-Inventory Loss | 2,276 | - | 3,000 | 3,000 | - | 3,000 |
| Other Oper-Miscellaneous | 4,255 | - | 500 | 500 | - | 500 |
| Nonoper Exp-Miscellaneous | 4,056 | 73,168 | 4,000 | 4,000 | - | 4,000 |
| Contingency | - | 233,665 | - | 250,000 | - | 250,000 |
| TOTAL: | 10,587 | 306,833 | 7,500 | 2,649,639 | - | 2,649,639 |
| TOTAL NONDEPARTMENTAL: | \$ (2,137,876) | \$ (2,842,647) | \$ (2,884,664) | \$ (4,604,002) | \$ 154,429 | \$ (4,449,573) |

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 approved 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 have been identified based on their economic impact and the community services provided to the City. The Contract Partner agencies are Experience Bryan College Station (EBCS) Brazos Valley Economic Development Corporation (BVEDC) and Arts Council of the Brazos Valley (ACBV). **Department Budget Agencies** are agencies whose work directly supports the goals of a City Department.

FY20 proposed funding is:

| AGENCY | FUNDED BY | USE OF FUNDS | FY20 Proposed |
|---|--------------------------|---|---------------------|
| Arts Council of Brazos Valley | General | operations & maintenance | \$ 35,000 |
| Aggieland Humane Society | General | operations & maintenance | 261,600 |
| Brazos Valley Economic Development Corp. | General | operations & maintenance | 350,000 |
| College Station Noon Lions Club | General | 4th of July celebration | 17,500 |
| Brazos County Health Department | General | operations & maintenance | 408,892 |
| Brazos County Health Department | General | Roof - one-time FY20 | - |
| Brazos Central Appraisal District | General | operations & maintenance | 461,447 |
| | General Total | | \$ 1,534,439 |
| Arts Council of Brazos Valley | Hotel Tax | operations & maintenance/new facility | 290,000 |
| Arts Council of Brazos Valley | Hotel Tax | affiliate grant funding | 362,476 |
| Arts Council of Brazos Valley | Hotel Tax | marketing/public art | 35,500 |
| Easterwood Airport | Hotel Tax | marketing | 145,000 |
| Veterans Memorial | Hotel Tax | War on Terror Memorial | 25,000 |
| Bryan College Station Chamber of Commerce | Hotel Tax | Annual banquet, Outlook Conference | 25,000 |
| Experience Bryan College Station | Hotel Tax | grants | 669,114 |
| Experience Bryan College Station | Hotel Tax | operations & maintenance, marketing & advertising, major impact bid & sponsorship | 1,962,903 |
| | Hotel Tax Total | | \$ 3,514,993 |
| Keep Brazos Beautiful | Solid Waste | operations & maintenance, community enhancement projects | 49,190 |
| | Solid Waste Total | | \$ 49,190 |

Experience Bryan College Station operations and maintenance is joint funded by the Cities of College Station and Bryan based on the percentage of hotel tax revenue collected, see below for summary:

| | FY19 | FY20 |
|-------------------------|------|------|
| City of College Station | 78% | 77% |
| City of Bryan | 22% | 23% |

Community Development Block Grant (CDBG) eligible agencies have a selection process via the Joint Relief Funding Review Committee (JRFRC). 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.

City of College Station FY20 Proposed Outside Agency Funding

| | FY19 Approved Budget | FY19 Revised Budget | FY20 Base Budget | FY20 Proposed Inc/(Dec) | FY20 Total Proposed |
|--|----------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| GENERAL FUND | | | | | |
| ARTS COUNCIL OPERATIONS AND MAINTENANCE | 35,000 | 35,000 | 35,000 | - | 35,000 |
| AGGIELAND HUMANE SOCIETY | 263,047 | 263,047 | 261,600 | - | 261,600 |
| BRAZOS VALLEY ECONOMIC DEVELOPMENT CORPORATION | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ - | \$ 350,000 |
| COLLEGE STATION NOON LIONS CLUB - 4TH OF JULY | 15,000 | 15,000 | 15,000 | 2,500 | 17,500 |
| BRAZOS CO. HEALTH DISTRICT | 359,150 | 359,150 | 359,150 | 49,742 | 408,892 |
| BRAZOS CENTRAL APPRAISAL DISTRICT | 341,427 | 341,427 | 341,427 | 120,020 | 461,447 |
| | <u>\$ 1,363,624</u> | <u>\$ 1,363,624</u> | <u>\$ 1,362,177</u> | <u>\$ 172,262</u> | <u>\$ 1,534,439</u> |
| HOTEL TAX FUND | | | | | |
| ARTS COUNCIL AFFILIATE FUNDING | \$ 362,476 | \$ 362,476 | \$ 362,476 | \$ - | \$ 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 |
| B/CS CHAMBER OF COMMERCE | 25,000 | 25,000 | 25,000 | - | 25,000 |
| EASTERWOOD ADVERTISING | 114,376 | 114,376 | 114,376 | 30,624 | 145,000 |
| EXPERIENCE BRYAN COLLEGE STATION | 1,996,128 | 1,996,128 | 1,996,128 | (33,225) | 1,962,903 |
| EXPERIENCE BRYAN COLLEGE STATION - GRANTS | 588,950 | 588,950 | 588,950 | 80,164 | 669,114 |
| VETERANS MEMORIAL | 25,000 | 25,000 | 25,000 | - | 25,000 |
| | <u>\$ 3,437,430</u> | <u>\$ 3,437,430</u> | <u>\$ 3,437,430</u> | <u>\$ 77,563</u> | <u>\$ 3,514,993</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 | \$ - | \$ - | \$ 23,500 | \$ - | \$ 23,500 |
| BRAZOS MATERNAL & CHILD HEALTH CLINIC | 30,000 | 30,000 | 25,000 | - | 25,000 |
| BRAZOS VALLEY REHABILITATION CENTER | 24,753 | 24,753 | - | - | - |
| FAMILY PROMISE OF BRYAN-COLLEGE STATION | 30,000 | 30,000 | - | - | - |
| MENTAL HEALTH MENTAL RETARDATION AUTHORITY | 30,000 | 30,000 | 23,000 | - | 23,000 |
| UNITY PARTNERS DBA PROJECT UNITY | 30,000 | 30,000 | 24,000 | - | 24,000 |
| TWIN CITY MISSION | - | - | 24,000 | - | 24,000 |
| UNLIMITED POTENTIAL | - | - | 13,664 | - | 13,664 |
| CS PARD - LINCOLN CENTER SUMMER PROGRAM | - | - | 16,800 | - | 16,800 |
| CS FIRE - FIRE SAFETY FOR OLDER ADULTS | - | - | 13,200 | - | 13,200 |
| | <u>\$ 144,753</u> | <u>\$ 144,753</u> | <u>\$ 163,164</u> | <u>\$ -</u> | <u>\$ 163,164</u> |
| TOTAL OUTSIDE AGENCY FUNDING | <u>\$ 4,994,997</u> | <u>\$ 4,994,997</u> | <u>\$ 5,011,961</u> | <u>\$ 249,825</u> | <u>\$ 5,261,786</u> |

Glossary of Terms

ADA: Americans with Disability Act

AMI: Advanced Metering Infrastructure

BCAD: Brazos Central Appraisal District

BVSWMA: Brazos Valley Solid Waste Management Agency

CAD: Computer Aided Dispatch

CAFR: Comprehensive Annual Financial Report

CCWWTP: Carter Creek Wastewater Treatment Plant

CDBG: Community Development Block Grant

CHDO: Community Housing Development Organizations

CIP: Capital Improvement Program

CSISD: College Station Independent School District

CO: Certificates of Obligation

COCS: City of College Station

CPI-U: Consumer Price Index for All Urban Consumers

EBCS: Experience Bryan/College Station

ED: Economic Development

EMS: Emergency Medical Services

ERP: Enterprise Resource Planning

FTE: Full-time equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association of the United States and Canada

GIS: Geographical Information System

GOB: General Obligation Bonds

HOME: Home Investment Partnerships Program

HUD: Housing & Urban Development

ILA: Interlocal Agreement

ISO: Insurance Services Organization

IT: Information Technology

LCWWTP: Lick Creek Wastewater Treatment Plant

NERC: North American Electric Reliability Corporation

O&M: Operations and Maintenance

OPEB: Other Post-Employment Benefits

PARD: Parks and Recreation Department

PEG Fee: Public, Educational and Governmental Access Channel Fee

PPO: Preferred Provider Organization

SCADA: Supervisory Control and Data Acquisition

SLA: Service Level Adjustment

SRO: School Resource Officer

TAAF: Texas Amateur Athletic Federation

TAMU: Texas A&M University

TCOS: Transmission Cost of Service

TDA: Transmission Delivery Adjustment

TIF: Tax Increment Financing

TIRZ: Tax Increment Reinvestment Zone

UCS: Utility Customer Services

UPS: Uninterrupted Power Supply

W/WW: 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.

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.

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.

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.

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.

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.

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 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.

Investments: Securities held for the production of income, generally in the form of interest.

L

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.

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.

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.

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.

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.

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.

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.

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 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.

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.

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.