

# City of College Station **PROPOSED ANNUAL BUDGET**

2022 - 2023





# CITY OF COLLEGE STATION

**FISCAL YEAR 2022-2023**

**BUDGET COVER PAGE**

**JULY XX, 2022**

This budget will raise more/less revenue from property taxes than last year's budget by an amount of \$xxxxxx, which is a xxx percent increase/decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$xxxxxx.

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

**FOR:**

**AGAINST:**

**PRESENT AND NOT VOTING:**

**ABSENT:**

<b>PROPERTY TAX RATE COMPARISON</b>	<b>2022-2023</b>	<b>2021-2022</b>
Property Tax Rate:	\$ 0.xxxxxx/100	\$ 0.534618/100
No-New-Revenue Tax Rate:	\$ 0.xxxxxx/100	\$ 0.518885/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$ 0.xxxxxx/100	\$ 0.310411/100
Voter Approval Tax Rate:	\$ 0.xxxxxx/100	\$ 0.562519/100
Debt Rate:	\$ 0.xxxxxx/100	\$ 0.216442/100

Total debt obligation for the City of College Station secured by property taxes: \$xxxxxx.



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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of College Station  
Texas**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

**Executive Director**

# City of College Station

## PROPOSED 2022-23 BUDGET

### PROPOSED HOUSEHOLD TAX RATE

**52.4613¢** per \$100 of value  
▼ 1¢

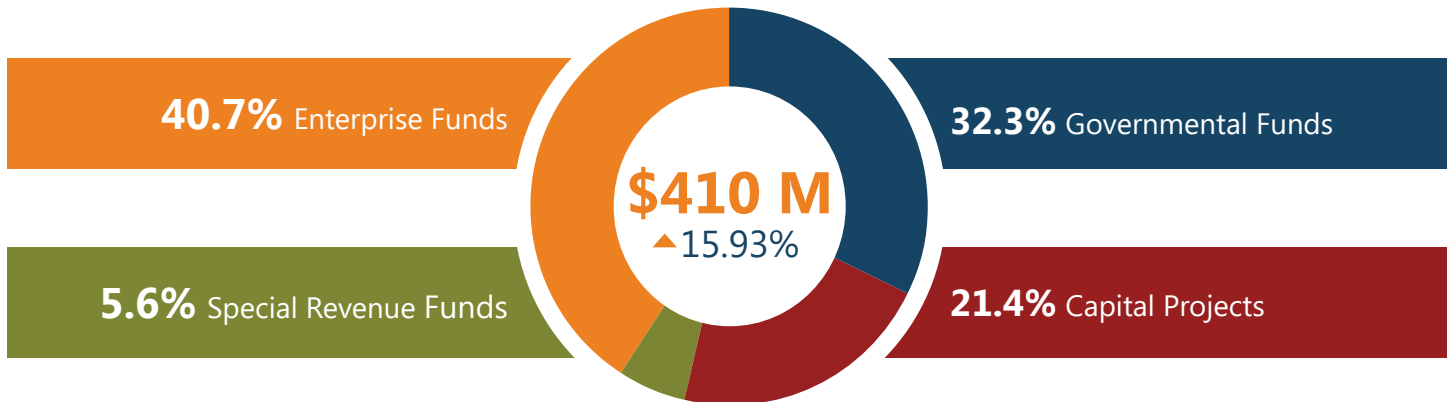
### GENERAL FUND BUDGET

**\$110 Million**  
▲ 10.7%

### PROPERTY VALUES

**\$11.7** Billion in Taxable Value  
New Value: **\$246 M**

## OVERALL PROPOSED BUDGET



## PROPOSED CITY PROPERTY TAX ON AVERAGE HOME (\$324,293)

**\$1,701.28** Annual City Tax  
▲ **\$183.70**  
▲ **\$15.31** per month



### Annual property tax bill:

**54% CSISD**  
**24% College Station**  
**22% Brazos County**

## SALES TAX YEAR-OVER-YEAR PROJECTIONS

FY 21 Actual	FY 22 Projection	FY 23 Budget
<b>\$33.8 M</b>	<b>\$38.0 M</b>	<b>\$38.8 M</b>

## GENERAL FUND REVENUES



**37%** Sales Taxes  
**34%** Property Taxes  
**15%** Other Revenue  
**14%** Utility Transfer

## OPERATING EXPENSES BY DEPARTMENT



Percentage	Department
<b>52%</b>	Public Safety (Police, Fire, EMS)
<b>12%</b>	Parks & Recreation/Library
<b>10%</b>	General Government
<b>9%</b>	Public Works
<b>7%</b>	Information Technology
<b>5%</b>	Planning & Development Services
<b>5%</b>	Fiscal Services

## KEY BUDGET ADDITIONS

**2** Police Officers, **2** Vehicles  
**7** Firefighters, **1** Ambulance  
**1** Northgate Coord./Code Officer  
**3** Solid Waste Employees, **2** Vehicles



# INFLATION IMPACT

Because of continuing and projected high inflation rates (January-May 2022 CPI-U: 11%), revenues must increase to cover costs.

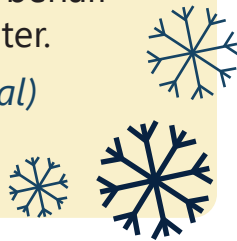
## RATE FACTORS



### Winter Storm Uri

**\$1,120**

Cost paid by the city on behalf of customers per meter.  
(\$48.34 million total)



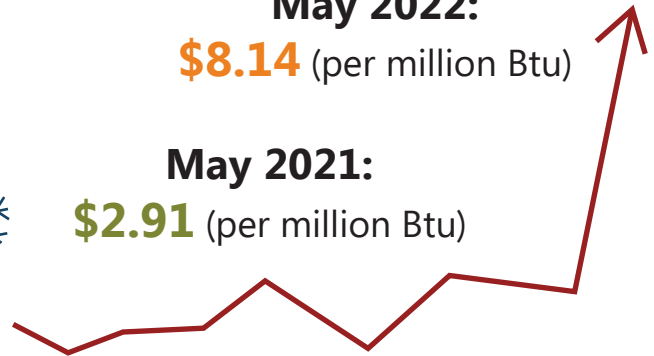
### Natural Gas Spot Price Inflation

**May 2022:**

**\$8.14** (per million Btu)

**May 2021:**

**\$2.91** (per million Btu)



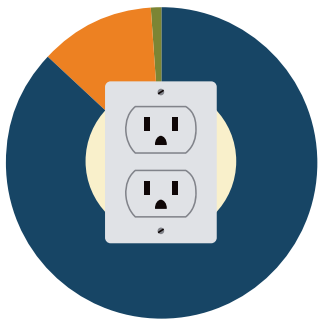
*Prices have almost tripled in the last year.*

## ELECTRIC UTILITY EXPENSES

Purchased Power/Operations **87%**

Employee Salaries & Benefits **12%**

Direct Capital Expenses **1%**



**The proposed budget includes a 10% rate increase in:**

- Electric Utility Rates (last increase: 2011)
- Solid Waste Collection Fees
- Roadway Maintenance Fees
- Drainage Fees
- Licenses and Permits

*No increase in water or wastewater rates.*

**TOTAL MONTHLY CHANGE ON  
AVERAGE RESIDENTIAL UTILITY BILL**

**+\$13.81**



# CITY OFFICIALS

## ELECTED OFFICIALS

### Mayor

**Karl Mooney**

### City Council Place 1

**Bob Brick**

### City Council Place 2

**John Crompton**

### City Council Place 3

**Linda Harvell**

### City Council Place 4

**Elizabeth Cunha**

### City Council Place 5

**John Nichols**

### City Council Place 6

**Dennis Maloney**



## CITY MANAGEMENT

### City Manager

Bryan C. Woods

### Deputy City Manager

Jeff Capps

### Assistant City Manager

Jeff Kersten

### Assistant City Manager

Jennifer Prochazka

### City Attorney Interim

Adam Falco

### City Secretary

Tanya Smith

### Internal Auditor

Ty Elliott

### Director of Fiscal Services

Mary Ellen Leonard

### Director of Planning & Development Services

Michael Ostrowski

### Director of Public Communications Interim

Colin Killian

### Director of Water Services

Gary Mechler

### Director of Electric Utility

Timothy Crabb

### Director of Public Works

Emily Fisher

### Director of Parks & Recreation

Steve Wright

### Director of Human Resources

Alison Pond

### Director of Community Services

Debbie Eller

### Director of Capital Projects

Jennifer Cain

### Chief Information Officer

Sam Rivera

### Chief Development Officer

Natalie Ruiz

### Chief of Police

Billy Couch

### Fire Chief

Richard Mann

# COMMUNITY PROFILE



Few cities in the country can match the wide range of appealing opportunities in College Station. Whether you are looking to start a successful career or business, want a safe place to raise a family, or desire a quiet location to spend your golden years, College Station has it all.

Ideally located in central Texas's heart within a three-hour drive of five of the nation's 20 largest cities, College Station is the home of Texas A&M University, one of the nation's largest public institutions. The city's resilient and robust economy diversified in recent years as a high-tech research and development hub, and its unemployment rate consistently ranks among the lowest in the country.

## GROWTH & ECONOMY

College Station's population has grown by more than 35% since 2010 to rank among the nation's fastest-growing cities. That rapid growth has created exceptional business opportunities and spurred impressive job growth.

In early 2021, the Milken Institute ranked College Station as the best-performing small city in Texas based on jobs, wages, and high-tech development. In 2022, College Station was ranked as the No. 2 most dynamic small metro in Texas and boasted one of the country's best housing markets.

## QUALITY OF LIFE

College Station is consistently rated among the country's best college towns, thanks to Texas A&M's 67,000+ students, who supply a healthy diversity of race, culture, and nationality that reflects the community's spirit and timeless values.

The Aggies are members of the mighty Southeastern Conference, making big-time college sports a major attraction. The school's football team regularly attracts crowds of more than 100,000 loyal fans who fill local hotels, restaurants, and stores. In 2022, Niche.com ranked College Station among the nation's best places for public schools (No. 14), raising families (No. 22), and overall quality of life (No. 27). In addition, SmartAsset rates the community as the country's 15th-safest city.







The George H.W. Bush Presidential Library and Museum is one of the region's most popular tourist attractions, with more than 125,000 annual visitors. Another top attraction is the Brazos Valley Veterans Memorial, featuring a world-class collection of memorials for every American war. The City of College Station maintains 64 public parks that cover nearly 1,800 acres. Many include tennis and basketball courts, swimming pools, dog parks, playgrounds, picnic pavilions, walking paths, and nature trails. The city also has a competition-quality skate park, a nature center, and a large outdoor amphitheater and festival site.

Adult and youth recreational programs include popular sports such as softball, basketball, volleyball, kickball, tennis, summer swim lessons, and a competitive youth swimming team.

College Station is also the only city in the country with nationally accredited departments in parks, public works, water, fire, police, and public safety communications.

## HISTORY

The community's origins go back to the founding of the Agricultural and Mechanical College of Texas, which opened in 1876 as the state's first higher education institution. Because of the school's isolation, administrators provided facilities for those associated with the college, and the campus became the focal point of community development.

The U.S. Postal Service designated the area as College Station, Texas, in 1877, deriving the name from the train station west of the campus.



In 1938, the community's growth influenced residents' desire to create a municipal government. They submitted a petition representing on and off-campus interests to the college's board of directors, which had no objection and suggested that a belt around the campus be included in the proposed city.

The City of College Station was incorporated by a 217-39 vote on Oct. 19, 1938. The first city council meeting was 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 the state began permitting general law cities to use the council-manager form of government. College Station was the first general law city in Texas to employ a city manager. When College Station's population exceeded 5,000 in 1952, College Station voters approved a home rule charter for the council-manager form of government.

# CITY OF COLLEGE STATION

## OFFICIAL SEAL

The city's first official seal was unveiled in December 2021 as part of the grand opening of the new city hall building. Each of the seal's elements represents significant aspects of the city's history and spirit:

Union Pacific's 4141 diesel locomotive is not only a tribute to College Station's beginnings as a rail stop next to the A&M College of Texas but also to former President George H.W. Bush. The engine was unveiled in 2005 and carried the late president on Dec. 6, 2018, to his final resting place on the Bush Presidential Library and Museum grounds. The engine is permanently displayed nearby and is an immense source of local pride.

The Rays of the Sun represent the life force that enables all things to thrive and grow. It also signifies the importance of our agricultural ties and the agriculture research at Texas A&M that has impacted countless lives worldwide.

The 6 Stars represent the nation's six branches of military service, Texas A&M's Corps of Cadets, and all who served, and continue to serve, our country. The stars also represent our respect and gratitude - always on display - for our veterans.



The Mirroring Live Oak branches symbolize strength and are associated with honor, nobility, and wisdom. Live oaks are prevalent throughout College Station and the surrounding area.

Texas A&M's venerable Academic Building dome signifies how the first word in our name - College Station - carries the most significance. We were borne out of A&M's establishment and expansion. College Station's rapid growth can be attributed to the high quality of education offered at the university and through the College Station Independent School District. Both produce graduates who change the world.

The year 1938 commemorates when citizens voted 217-39 on Oct. 19, 1938, to incorporate College Station as a city.

# COUNCIL STRATEGIC PLAN

## FY23 STRATEGIES



### GOOD GOVERNANCE

**GOAL: THE CITY IS GOVERNED IN A TRANSPARENT, EFFICIENT, ACCOUNTABLE AND RESPONSIVE MANNER ON BEHALF OF ITS CITIZENS THAT ACTIVELY PROMOTES CITIZEN INVOLVEMENT.**

- Increase transparency and improve the public's ability to participate in government by continuing to offer virtual options for public meetings, providing a centralized calendar for public meetings and events, allowing citizens to book city facilities through the city website.
- Work with College Station ISD to form a joint legislative committee.
- Explore annexation opportunities.
- Assist in completing transitional housing on Anderson.



### FINANCIAL SUSTAINABILITY

**GOAL: 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.**

- Explore and pursue methods of diversifying sources of city revenue.
- Consider alternative infrastructure funding opportunities.



### CORE SERVICES & INFRASTRUCTURE

**GOAL: THE CITY'S CORE SERVICES AND INFRASTRUCTURE ARE EFFICIENTLY, EFFECTIVELY AND STRATEGICALLY DELIVERED TO ENABLE ECONOMIC GROWTH AND DEVELOPMENT, AND MAINTAIN CITIZENS' HEALTH, SAFETY, AND GENERAL WELFARE.**

- Explore options for a community recreation center.
- Identify a site and begin the design of Fire Station No. 7.
- Increase and expand programming in the parks system.
- Partner with local agencies to build a medical examiner's office, a coroner's facility in Brazos County, and a mental health facility.
- Begin the planning and design of Southwest Park.
- Contribute to the HOME Revitalization Project.
- Evaluate library services.
- Make infrastructure improvements in aging areas of the community (e.g., McCulloch).
- Improve parks facilities, including tennis courts, baseball storage at Bachmann Park, and the construction of outdoor restrooms at the Lincoln Recreation Center.
- Explore options for expanded museums.





## NEIGHBORHOOD INTEGRITY

**GOAL:** THE CITY'S NEIGHBORHOODS ARE LONG TERM, VIABLE, SAFE, AND APPEALING.

- Advance the next phase of Mabel Clare Thomas Park improvements.
- Plan and design a downtown concept at Midtown.



## DIVERSE & GROWING ECONOMY

**GOAL:** 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.

- Begin Phase 2 of the Texas Independence Ballpark.
- Explore options for an indoor sports facility.
- Find opportunities to connect Century Square with Hensel Park.
- Pursue options for redeveloping Post Oak Mall and Wolf Pen Creek Park.
- Expand Christmas in College Station.
- Improve infrastructure, programming, and opportunities in Northgate.
- Add gateway signage at major entrances into College Station.



## IMPROVING MOBILITY

**GOAL:** THE CITY HAS A SAFE, EFFICIENT, SUSTAINABLE, INNOVATIVE AND WELL-CONNECTED MULTIMODAL TRANSPORTATION SYSTEM THAT CONTRIBUTES TO A HIGH QUALITY OF LIFE AND IS SENSITIVE TO SURROUNDING USES.

- Expand public transit options and increase multimodal infrastructure.
- Improve cooperation with Brazos Transit, including possible board representation.



## SUSTAINABLE CITY

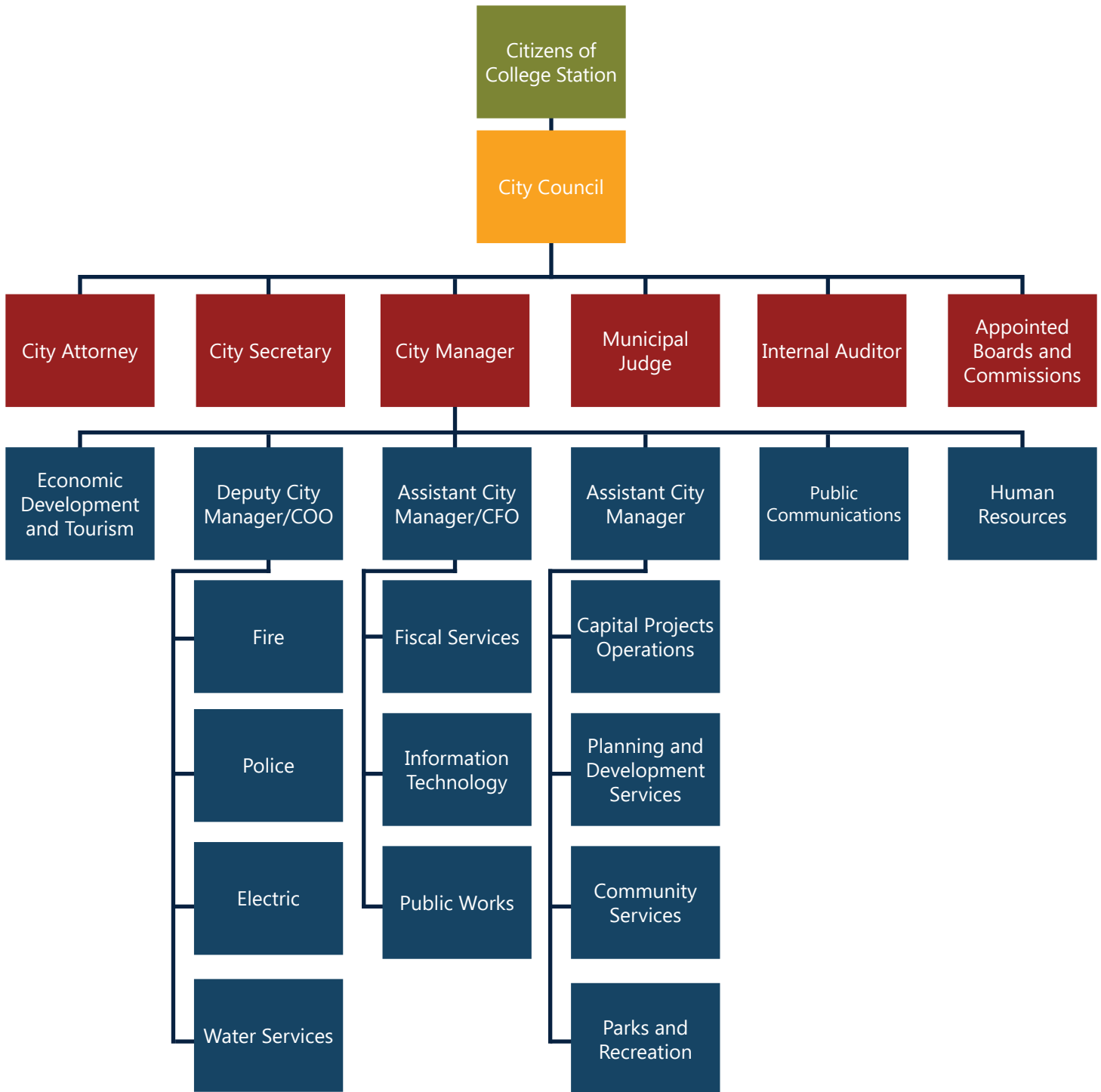
**GOAL:** THE CITY'S CONSERVATION AND ENVIRONMENTAL AWARENESS IS FISCALLY RESPONSIBLE AND RESULTS IN A REAL AND TANGIBLE RETURN ON INVESTMENT.

- Examine ways to use co-production for service delivery.

View the full City Council Strategic Plan at  
**[cstx.gov/CouncilStrategicPlan](http://cstx.gov/CouncilStrategicPlan).**

# CITY ORGANIZATION

## City of College Station





July 12, 2022

Honorable Mayor and City Council:

I am pleased to present the Fiscal Year 2022-2023 Proposed Budget for the City of College Station.

The City of College Station, along with the rest of the State and Nation, has seen challenging years as of late. We continue to navigate both positive and negative economic conditions and have taken those conditions into consideration in preparing a budget to meet the needs of the community. Prudent action and strategic planning over the last several years has provided resources and opportunities to address priorities as we continue to move through the impact of the pandemic that began over 2 years ago.

This proposed FY23 Budget reflects our community's continued growth, enhanced partnerships with Texas A&M University, new economic opportunities, investments in core services and a high quality of life for our residents.

## **COUNCIL GOALS INFLUENCING THIS BUDGET**

Through strategic planning, Council has directed staff to utilize the following guiding principles in developing 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
- The City's neighborhoods are long-term, viable, safe, and appealing
- Commitment to a safe, efficient, sustainable, and well-connected multimodal and innovative transportation system

This budget provides a roadmap for addressing the challenging public safety, infrastructure, and financial demands of the City during a period of economic growth and challenging conditions.

## **KEY STRATEGIC OBJECTIVES**

Below are key Council objectives identified during the strategic planning process from earlier this year:

- Explore diversifying sources of revenue
- Explore options for a community recreation center
- Identify a site and begin design of Fire Station #7
- Begin Phase 2 of Texas Independence Ballpark
- Contribute to the HOME revitalization project
- Expand Christmas in College Station
- Explore options for redevelopment at Post Oak Mall and Wolf Pen Creek
- Improve infrastructure programming, and opportunities in the Northgate area.

## **BUDGET SUMMARY**

The Fiscal Year 2022-2023 Proposed Net Budget for the City of College Station totals \$410,091,383 for all funds. \$322,505,341 is included for the operations and maintenance budget, and \$87,586,042 is included for the capital budget. This represents an increase of 15.84% when compared to the FY22 Approved Budget. The Budget was prepared using policy direction from the City Council through the Strategic Plan, Fiscal and Budgetary Policies, and previous City Council policy direction. The department directors also prepared and reviewed budget requests and made recommendations to the City Manager that were considered in the development of the Budget.

## **ECONOMIC CONDITIONS**

The City successfully navigated the impact of COVID-19 via prudent financial and operational management but has also been affected by the significant and rapid increase in prices across all economic sectors. As the FY23 Budget was prepared, adjustments were made to several key expenses that were significantly impacted by macroeconomic factors and geopolitical events. Fuel costs increased for all City departments and the market disruption for natural gas greatly increased the Purchase Power costs to the Electric Utility.

The City realized a significant increase in sales tax over the FY22 budgeted amount. This revenue indicates strong economic growth, however, goods and services are currently affected by significant inflation. Due to the higher costs incurred in FY22 to date, the City prepared the FY23 Budget with the expectation of continued inflation and supply chain disruptions. As a result, department budgets were adjusted to account for higher operating costs.

The City has also faced challenges hiring and retaining employees in some areas, comparable to the challenges other communities are facing. Through targeted recruitment and the addition of resources, we have made significant progress across many departments. The proposed budget includes substantial resources to continue the goal of recruiting the highest quality talent and achieving full staffing.

## **PROPERTY VALUATIONS**

The Proposed FY23 Budget was prepared with the estimated property valuations from the Brazos Central Appraisal District in April. Total estimated taxable values before the freeze adjustment are \$11,690,619,796. Of the increase in assessed values, \$245,823,867 or 2.02% is taxable new value added to the tax rolls. The taxable valuation amount includes a reserve estimate of \$475,774,504 for properties under review by the appraisal review board. Therefore, the net taxable value estimate reflects an increase of approximately 11.5% over 2022. Final values will be received from the Brazos Central Appraisal District in late July.

## **TAX RATE**

This budget was prepared with a recommended one cent reduction to the tax rate. The increase in property valuations will result in additional revenue to the City of about \$4,977,000 of which \$3,138,000 will go to the General Fund. The remaining \$1,839,000 will go to the Debt service fund. \$4,250,000 of the total increase is attributable to existing values with \$727,000 generated by new value added to the tax rolls as of January 2022.

As a result of recent legislative changes an estimated tax rate bank of 2.7903 cents is available in FY 23. The proposed budget was prepared utilizing 1.6 cents of this unused increment. These funds are proposed to be kept in reserve for future operational needs.

The estimated proposed ad valorem tax rates per \$100 of assessed valuation is as follows:

	Current Rate	Change	Proposed FY23
Debt Service Fund	21.6442	(0.5001)	21.1441
General Fund	31.8176	(0.5004)	31.3172
Estimated Proposed Tax Rate	<b>53.4618</b>	<b>(1.0005)</b>	<b>52.4613</b>
Estimated No New Revenue Rate	51.885		46.7963
Estimated Voter Approval Rate (before unused increment used)	56.2519		50.8613
Estimated Voter Approval Rate (after total unused increment used)	56.2519		53.6516

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

***Both the no-new-revenue rate and the voter approval rate will be determined by the Brazos County Tax Assessor/Collector in early August.***

## KEY SERVICE LEVEL INCREASES

As a service organization, salaries, and benefits accounts for 72% of General Fund operating expenses and 62% of City total operating expenses overall. College Station is like other cities in this respect. This budget contains the addition of 30 Full-Time Equivalents (FTEs) throughout the City. Of the proposed FTEs, 20 are in the general fund with 12 positions in Police and Fire. The General Fund's fund balance provides the City an opportunity to move forward with one-time proposals as well. The budget was also prepared utilizing operational reserves strategically saved over the last 3 years equivalent to 1.5 cents of the tax rate for public safety needs.

Below is a summary of some of the key additions included in the proposed budget:

***Maintain citizens health, safety, and general welfare (Utilize the 1.5 cents in reserve for Public Safety)***

- Police – 2 Police Officers - Northgate CSTEP positions/vehicles and equipment, 1 Technical Services Specialist, and 1 Records Technician, and includes in car and body camera system improvements
- Fire – 5<sup>th</sup> Ambulance includes: 7 Positions (grant) and vehicle, 1 additional reserve ambulance, 1 Fire/EMS Regulatory Compliance/Educator Position
- Public Works – Residential Rear Load Solid Waste crew, includes: 2 Solid Waste Equipment Operators and vehicle, and 1 Solid Waste Supervisor and Truck
- Water services – Environmental Compliance Coordinator, and a Backhoe
- Information Technology – 1 Cybersecurity Analyst, and network monitoring and security improvements
- Human Resources – 1 Recruiter and 1 Wellness Coordinator.

***Enable Economic Growth and Development***

- Economic Development and Tourism - 3 additional staff in Tourism to promote the community and bring visitors to College Station which includes a Convention Sales Coordinator and a Sports Sales Coordinator

***Promote long term, viable, safe, and appealing neighborhoods***

- Community Services – 1 Community Development Analyst, and 1 Northgate District Coordinator/Code Enforcement Officer
- Parks and Recreation – 2 Park Rangers, and equipment for ballfields

***Commitment to a safe, efficient, sustainable, and well-connected transportation system***

- Planning and Development Services – 1 Bicycle, Pedestrian, and Greenways Planner

***Stewardship of financial resources both current and future***

- Fiscal Services – 1 Purchasing Assistant, and 1 Financial Support Specialist

***Government that is transparent, efficient, accountable, and responsive that actively promotes citizen involvement.***

- Public Communications – 1 Website Coordinator

A complete list of recommended Service Level Adjustments can be found in each applicable departmental narrative, and in Appendix B.

## **COMPENSATION AND BENEFITS**

For FY23, a salary market adjustment of 5% as well as a one-time merit pool based on performance are included in the Proposed Budget for all non-step employees. A 4.5% pay scale adjustment and step pay increases are included in the Proposed Budget for all step employees (Uniformed Police and Fire).

As in prior years, contingency funds have been set aside for possible pay plan adjustments for specific positions to attract and/or retain personnel and to make strategic changes to compensation for employee retention.

The FY23 employee health benefit package includes one Preferred Provider Organization (PPO) option and one High Deductible option. In the FY23 Proposed Budget, City premium contributions for these plans are projected to increase. No increases to the employee premiums are proposed.

## ENTERPRISE FUNDS

The FY23 Proposed Budget includes a 10% increase in Electric Utility rates to address higher purchased power costs because of higher natural gas costs and to rebuild the electric reserves that were used to address the impacts of Winter Storm Uri.

The Roadway Maintenance, Solid Waste, and Drainage fees increase based on the Consumer Price Index – All Urban Areas (CPI-U) to keep pace with inflation. There is a 10% increase in the CPI-U for these fees.

## CAPITAL PROJECTS

The Proposed Capital Improvements Project Budget for FY23 totals \$87.6 million for all funds that include capital projects. These capital projects are important as the City continues to grow to ensure there is proper transportation, park, utility, and facility infrastructure in place in the City.

This year, the City established a Bond Citizen's Advisory Committee to review capital projects for a potential bond election in November. The City Council is determining which projects to include in a November 2022 bond election. After that election, the capital budget will be amended to include the first of any approved capital projects.

A full discussion of the capital projects, funding mechanisms and planned capital activity for FY23 can be found in the Capital Projects section of this document.

## CONCLUSION

The development of this budget reflects increased stability for our community and organization after significant challenges over the last couple of years. It also acknowledges economic challenges ahead of us with the impacts of inflation and a challenging job market. This document and the work it represents would not be possible without the expertise and dedication of those who have prepared it and will ultimately ensure it is carried out. I would like to personally thank the Finance Department as well as the Executive Management Team and our leaders throughout the organization for all the time, effort, and crucial input they provided in preparing this budget.

In closing, I am pleased to present the FY23 Proposed Budget to the City Council. I appreciate the leadership of the City Council, hard work of city staff and the continued resiliency and support of the community. I believe this FY23 Proposed Budget truly reflects the exciting opportunities and addresses the challenges we expect over the next year and beyond. I believe it also provides you the flexibility to make sound strategic decisions for our future and ensure our continued success as a community

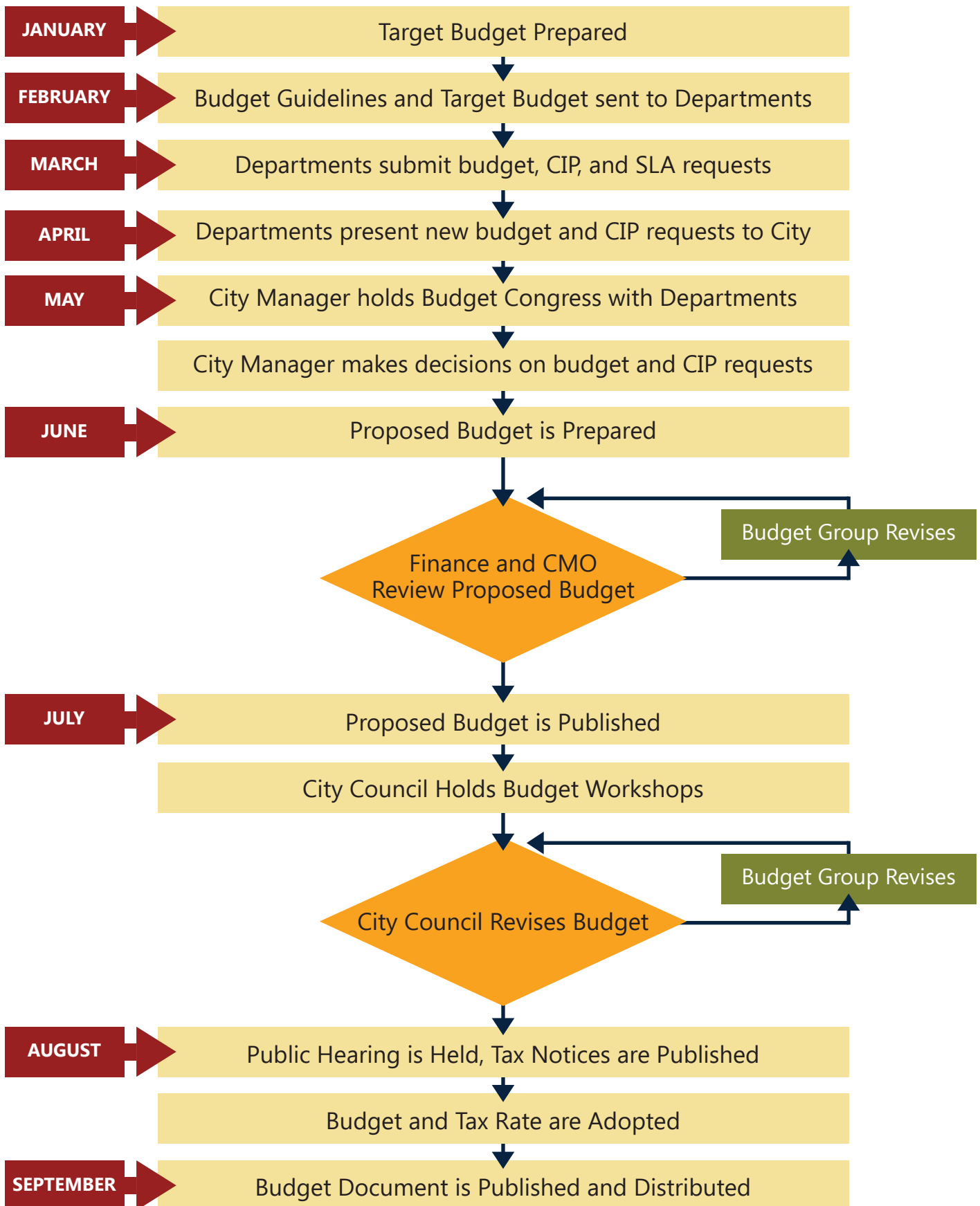
One City, One Team

Sincerely,



Bryan C. Woods  
City Manager

# BUDGET PROCESS





# STRATEGIC FINANCIAL PLANNING

## 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

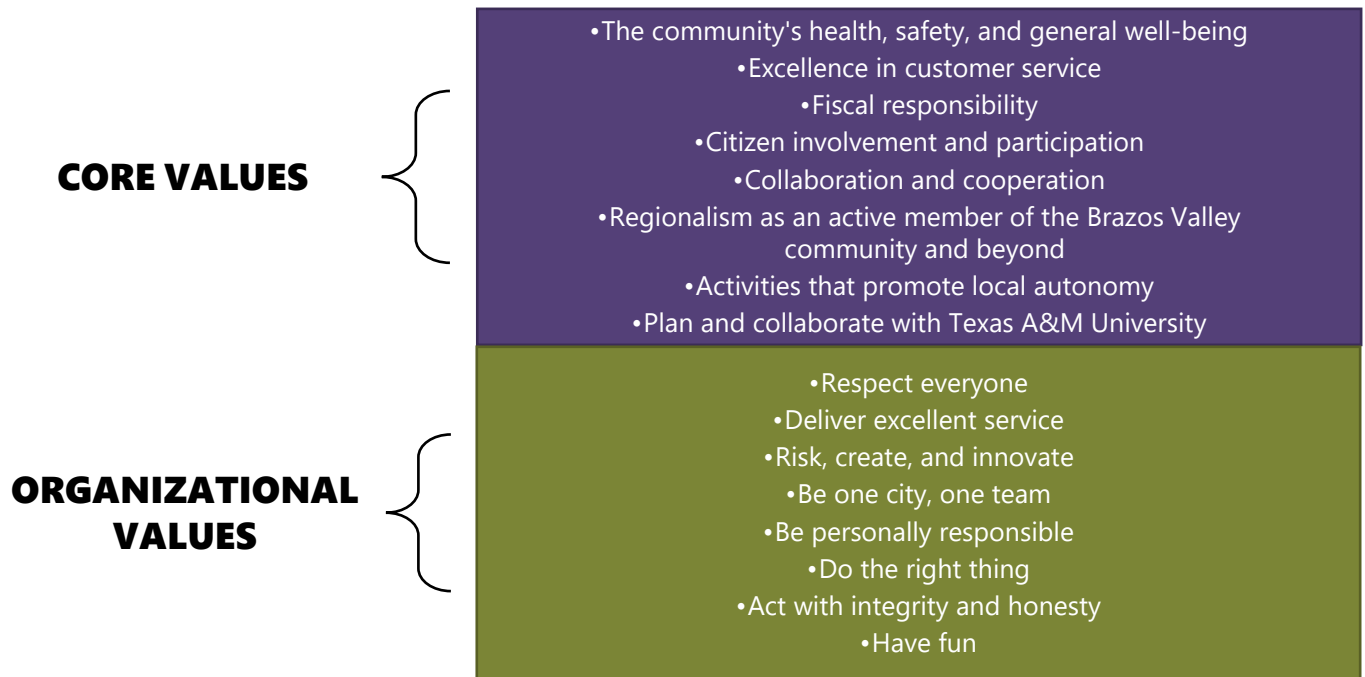
College Station, the proud home of Texas A&M University and the heart of Aggieland, will serve as an example of a vibrant, forward-thinking, knowledge-based community, that promotes the highest quality of life.

- **Distinctive Spaces:** Vibrant and distinct districts, attractive neighborhoods, revitalized gateways and corridors, and conserved natural areas, grounded in environmental stewardship and resiliency.
- **Strong Neighborhoods:** Viable and attractive neighborhoods that maintain long-term neighborhood integrity while collectively providing a wide range of housing options and other services for a diverse population.
- **A Prosperous Economy:** A diversified economy with a wide variety of competitive jobs and support for entrepreneurs that provides a tax base to support the City's ability to foster a high quality of life where economic prosperity is widespread.
- **Engaging Spaces:** Highly desirable parks, greenways, arts and cultural amenities that support high-quality experiences for residents and visitors.
- **Integrated Mobility:** An innovative, safe, and well-connected, multi-modal mobility system serving all user types that is designed to support the surrounding land uses.
- **Exceptional Services:** Exceptional municipal facilities and services that meet community needs, contribute to community character, exhibit environmental stewardship and resiliency, support surrounding land uses, incorporate full life-cycle costs, and are coordinated and fiscally responsible.
- **Managed Growth:** Fiscally responsible and carefully managed development that is aligned with growth expectations and the ability to provide safe, timely, and efficient infrastructure and services.
- **Collaborative Partnerships:** Well-coordinated planning at all levels and effective engagement with local jurisdictions, institutions, and organizations to further realize the City's vision and support the broad community.

College Station will remain a friendly and responsive community and 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.

Further information can be found in the City's Comprehensive Plan, which was adopted by City Council in October 2020. The full document is available at <https://www.cstx.gov/thenext10>.

# VALUES



## STRATEGIC PLAN

Using the mission statement, community vision, and values as a springboard, the College Station City Council sets the City's strategic direction by developing goals, supporting objectives, and action agendas. The City Council meets annually to discuss and revise these items. The Strategic Plan focuses organizational resources and directs the City and staff to undertake specific actions to achieve desired outcomes. This document presents a summary of the Strategic Plan in the Introduction section. A more detailed version is online at [cstx.gov/CouncilStrategicPlan](http://cstx.gov/CouncilStrategicPlan).

## LONG-RANGE FINANCIAL PLAN

Each year, departments submit Strategic Plans outlining departmental goals, challenges, and future needs. Departments assess and document their anticipated future needs in support of submitted Service Level Adjustment (SLA) requests to fulfill those needs. Departments also anticipate future SLA requests to achieve long-term future goals or to address potential challenges and/or meet Key Performance Indicators. The City uses these current and future SLA requests to develop five-year financial forecasts.

## 5-YEAR FINANCIAL FORECAST

The City uses the five-year financial forecasts to document the financial sustainability of departments' requested SLAs and the potential impact of City-wide goals and strategies. Citizens can also use them to review the City's progress towards those goals relative to expected costs or revenues. City Council, City management, staff, and citizens alike use the forecasts strategically consider current and future needs and service delivery relative to the City's financial position. These forecasts allow for dynamic 6-18 month

financial planning as well as longer-term planning for future years. The City reviews and updates these forecasts every month with current actuals and updated information that may affect future years.

## **FISCAL AND BUDGETARY POLICIES**

By charter, the City must adopt and approve a balanced budget no later than September 27<sup>th</sup> every year. The City reviews and adopts policies annually with the adoption of the Budget. The City includes Fiscal and Budgetary policies in Appendix F in this document. The Fiscal and Budgetary Policies serve as the framework for the City's financial management.

## **BUDGET DEVELOPMENT**

The City integrates strategic planning and budget processes with the financial forecasts to ensure policies and financial controls are met. Fiscal control is at the department level in the General Fund and at the fund level for other funds. The development of the budget begins early in the calendar year and typically continues through late summer.

The City traditionally budgets salary and benefit expenses at 97% of actual costs to account for anticipated vacancies and staff turnover may occur during the fiscal year. The Finance Department works with other City Departments to develop and refine Target Budgets for the upcoming fiscal year. These Target Budgets include the aforementioned salary and benefit budgets plus fixed costs, contractual obligations, and other operational expenses. These costs generally reflect the amounts departments need to sustain the service levels from the prior year.

Departments submit any material changes in the cost of providing services for Council consideration via SLAs. Departments propose SLAs to either increase or maintain service delivery in response to population growth, economic conditions, citizen requested changes in services (e.g., a new fire station), Council directed initiatives or goals, and/or a combination of these factors. SLAs can either increase or decrease a department's budget and can result in new efficiencies or improved services.

Lead by the Director of Fiscal Services, Department Directors review each SLA and make recommendations to the City Manager on which SLAs to include for City Council consideration. This aggregation and discussion of departmental needs, submitted SLAs, and final recommendation occurs during the Budget Congress. Staff includes these budget recommendations in the Proposed Budget which is reviewed and discussed by City Council during Budget Workshops. Council directed changes and/or additions are included in the Budget voted on by Council after the Budget Workshops.

During the fiscal year, the City can amend the Budget based on current operational conditions, economic circumstances, or to respond to other situations. The Fiscal and Budgetary Policy in Appendix F present the Budget Amendment process.

## **KEY PERFORMANCE INDICATORS**

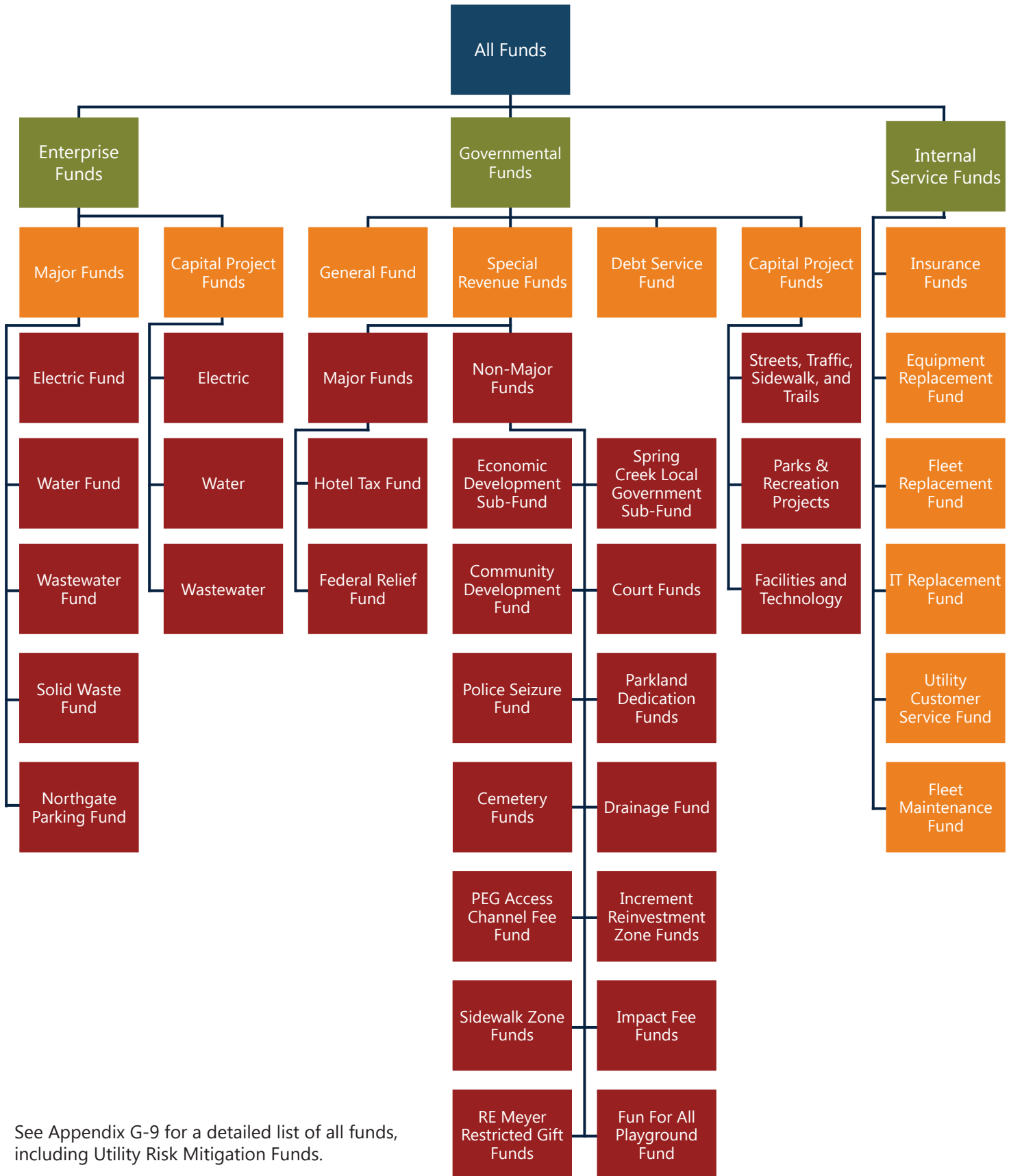
Performance measurement is essential for organizational improvement. Key Performance Indicators (KPIs) help the City identify strengths and weaknesses, areas of high performance, areas for improvement, and helps set benchmarks with historical data. City Staff use KPIs as tools to align services with departmental and City-wide goals. Staff the KPIs and related data to make decisions and determine future requests. In FY22, the City reexamined historically collected KPIs and began refining them to align better with the City and departmental strategic plans.

## **ANNUAL REPORT**

The City's Charter requires an annual independent audit of accounts and other financial transactions conducted by the City in the most recently concluded fiscal year. Upon conclusion of this audit, staff and outside auditors shall submit this audited Annual Report to the City Council. The FY21 Annual report is available at [https://www.cstx.gov/departments\\_city\\_hall/fiscal/accounting/annual\\_report](https://www.cstx.gov/departments_city_hall/fiscal/accounting/annual_report).

# FUND STRUCTURE

## City of College Station



See Appendix G-9 for a detailed list of all funds, including Utility Risk Mitigation Funds.

# FUND STRUCTURES AND DOCUMENT ORGANIZATION

## FUND STRUCTURES

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 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 determines 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, which is the same basis used for financial statement reporting. Revenues are recognized when they are both measurable and available. 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 liability is incurred, with a few exceptions. Exceptions can be found in the Financial Policies Appendix F.

- **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 funds 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 general government principal, interest, and related costs on long-term debt. General government debt is paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is restricted exclusively for general government debt service payments.
- 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.

- The **Facilities and Technology Capital Projects Fund** accounts for the costs of municipal facility projects and improvements made with funds primarily provided by proceeds from the sale of long-term debt and cash contributions.
- **Non-Major Governmental Funds**
  - Economic Development, Efficiency Time Payment Fee and the Spring Creek Local Government Corporation subfunds are considered non-major Governmental Funds. These subfunds are budgeted as distinct funds and prepared using the same accounting basis as major governmental funds.
- **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, construction, or repair of Parks 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 are prepared using the modified accrual basis of accounting and the current financial resources measurement focus. The budget measures the net change in working capital (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. 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 related **Electric Risk Mitigation Fund** hedges against unexpected, extraordinary utility risks and resulting expenses.
  - 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 related **Water Risk Mitigation Fund** hedges against unexpected, extraordinary utility risks and resulting expenses.
  - 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. The related **Wastewater Risk Mitigation Fund** hedges against unexpected, extraordinary utility risks and resulting expenses.

- **Non-Major Enterprise Funds**

- The City's **Solid Waste Fund** and **Northgate Parking Fund** are non-major enterprise funds.

### **Internal Service Funds**

Internal service funds account for services provided to other departments 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.

## **BUDGET DOCUMENT ORGANIZATION**

This document includes the following sections:

- **Executive Summary**

- Includes the Transmittal Letter and Executive Summary. The Executive Summary section provides a general overview of the budget and identifies key changes from the prior year.
- Net Budget Expenditure Comparison is a two- year summary comparison of total approved budgeted expenditures by fund, net of interfund transfers in/out. This analysis compares the original approved budgets of the fiscal years in question. The comparison includes both departmental operating and fund-level non-operating expenses (e.g., transfers, debt service payments, etc.)
- All Funds Operations Expenditure Summary presents only operating costs by fund. These costs include prior year actuals, current year revised budget and year-end estimate, the base budget, SLAs, and the total budget. The summary also presents the percentage change from the current year revised budget to the current budget. This report contains expenditures by classification and shows the personnel count by fund.

- **Operating Funds Sections**

- An overview of various services provided and resources available organized by fund type (Governmental, Enterprise, Special Revenue, and Internal Service Funds).
- Fund operating summary which includes:
  - Actual prior year revenues and expenses (operational and non-departmental).
  - The current year revised budget through Budget Amendment #3
  - The current year revenue and expenditure year-end estimates as of April 30, 2022
  - The future year Base Budget.
  - Proposed future year Service Level Adjustments (SLAs).
  - The future year Budget.
  - Percentage year-over-year change in the Budget (current year to future year).
- Departmental detail for each operating fund which includes:
  - A departmental overview,
  - A departmental fund summary which includes:
    - Financial details of each department division.
    - Summary of expenditures by functional classification type (e.g., salaries, supplies, maintenance, purchased services, etc.).



- Summary of full-time equivalent personnel (FTE's) within the department.
- A departmental organization chart,
- A departmental strategic plan which includes:
  - The mission statement and primary services of that department,
  - Top departmental goals for the coming year stating the goal, issues, plan of action, and Council Strategic Initiative addressed by the goal.
- Specific key performance indicators to measure departmental service levels.
- **Capital Projects Section**
  - Capital Improvement Projects (CIP) summaries include:
    - A narrative description of the ongoing projects
    - A five-year summary of the plan including:
      - Budget appropriations from inception with current and future year appropriations listed separately
      - Projected expenditures from inception with current and future years presented separately by year.
      - Estimated additional future years O&M costs anticipated for each major capital project.
- **Appendices**
  - Detailed supplemental schedules of personnel, major revenues, debt schedules, and Service Level Adjustments (SLAs)
  - Supplemental information to meet specific Charter requirements
  - Fiscal and Budgetary Policies
  - Statistical overviews of the community including population, demographics, economic characteristics, and principal taxpayers
  - Glossary
  - Outside Agencies
  - Recreation Programs Revenues and Fee Recovery



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**Additional Digital Resources (All links can also be found at [www.cstx.gov/budget](http://www.cstx.gov/budget) )**  
[Detailed Council Strategic Plan](#)



CITY OF COLLEGE STATION

*Home of Texas A&M University®*

# FY23 EXECUTIVE SUMMARY

## 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.**

As public servants, the City has a responsibility to provide core services to the community while also recognizing the significant economic burden that those services place on its citizens. Although the City adapted and responded to the COVID-19 pandemic and Winter Storm Uri, it still faces challenges from significant inflation, continued supply chain disruptions, and a volatile economic environment. Nevertheless, we are optimistic that the City can maintain its strong financial position while providing and improving core services for our citizens. This narrative will discuss not only the City's on-going operations but also future economic challenges and resultant FY23 budget.

The fiscal year for this budget begins October 1, 2022 and ends September 30, 2023. We start with a City Council strategic planning process that is explained in more detail at [cstx.gov/CouncilStrategicPlan](https://cstx.gov/CouncilStrategicPlan). The Proposed Budget will be submitted to Council on July 12, 2022. As this is a complex, lengthy document, we included a summary of the City's Fund Structures and this document's organization in the Introduction. Additional resources designed to help understand this budget can be found at [cstx.gov/budget](https://cstx.gov/budget).

Electronic versions of the budget are available on the City's website at [cstx.gov](https://cstx.gov). Physical copies will be located at the City Secretary's office, the Meyer Senior and Community Center located at 2275 Dartmouth Street, and the Larry J. Ringer Library in College Station.

For FY23, City produced an online General Fund simulation to gather community and citizen feedback regarding the tax rate and funding priorities. Citizens prioritized departments' specific FY23 SLA requests and provided comments. City leadership considered this feedback when reviewing the FY23 Budget.

FY23 Proposed Net Budget Summary	
Fund Type	Proposed Net Budget
Governmental Funds	\$132,575,522
Enterprise Funds	167,034,651
Special Revenue Funds	22,895,168
<b>Subtotal O&amp;M</b>	<b>\$322,505,341</b>
Cash used for Capital Projects	15,700,000
Capital Projects	71,886,042
<b>Subtotal Capital</b>	<b>\$87,586,042</b>
<b>Total Net Budget</b>	<b>\$410,091,383</b>

# ECONOMIC CONDITIONS

## IMPACTS OF INFLATION IN FY22 AND IN THE FY23 BUDGET

Although the City successfully navigated the impact of COVID-19 and Winter Storm Uri via prudent financial management, the City was also affected by the significant and rapid increase in prices in all economic sectors. As the City prepared the FY23 Budget, it also adjusted several key expenses in FY22 that were significantly impacted by macroeconomic factors and geopolitical events. Fuel costs increased for all City departments, while Russia's invasion of Ukraine and resulting energy market disruption greatly increased the Purchase Power costs to the Electric Utility. Purchase Power costs are affected by the price of natural gas, which increased dramatically due to reduced supply and increased demand. In spite of these challenges, the City realized significantly more sales tax than budgeted, due to higher consumer prices.

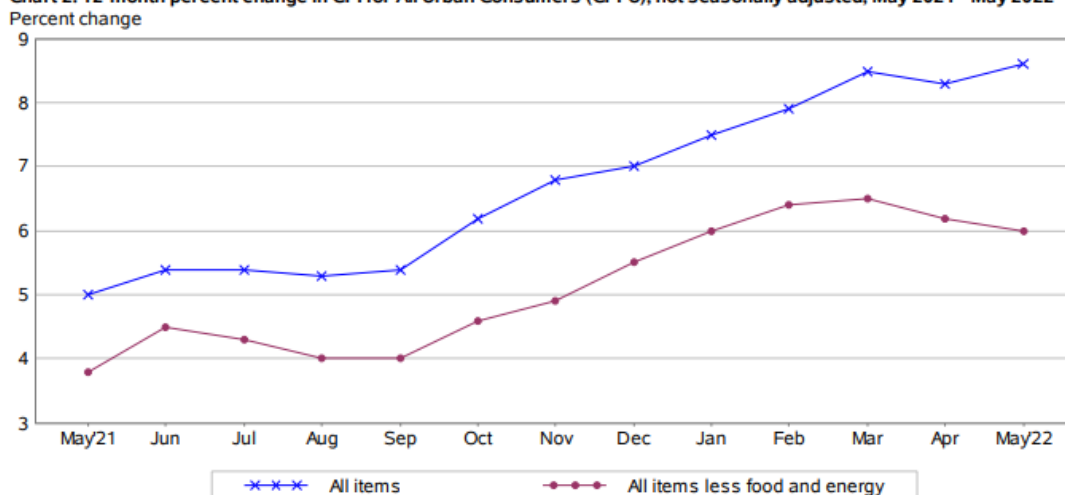
The General Fund year-end estimate for FY22 revenue exceeds Budget by approximately \$6,000,000:

- The City developed a conservative FY22 sales tax budget by keeping it relatively flat versus actual FY21 receipts. The City attempted to account for normal economic activity seen at the end of FY21, while not projecting significant increases in consumer spending. The City expects sales tax to exceed the FY22 budget by approximately \$4,000,000.
- The City expects combined Charges for Services and Licenses & Permits revenues to exceed FY22 Budget by approximately \$2,000,000.

The City realized an increase in sales tax in part because goods and services are currently affected by significant inflation. Charges for Services increased due to higher EMS revenues. Licenses & Permits revenues were higher than anticipated, in part because permit fees are relative to some property values and the continued strong real estate market. Due to the higher costs incurred in FY22 to date, the City prepared the FY23 Budget with the expectation of continued inflation and supply chain disruptions. As a result, department budgets were adjusted to account for higher operating costs.

The latest available inflation data from the Bureau of Labor Statistics as seen below, shows a year-over-year 8.6% increase in the Consumer Price Index (CPI). This increase is the largest in 40 years, affecting all economic sectors. Energy rose 34.6% while food and commodities rose 10.1% and 8.5%, respectively.

**Chart 2. 12-month percent change in CPI for All Urban Consumers (CPI-U), not seasonally adjusted, May 2021 - May 2022**





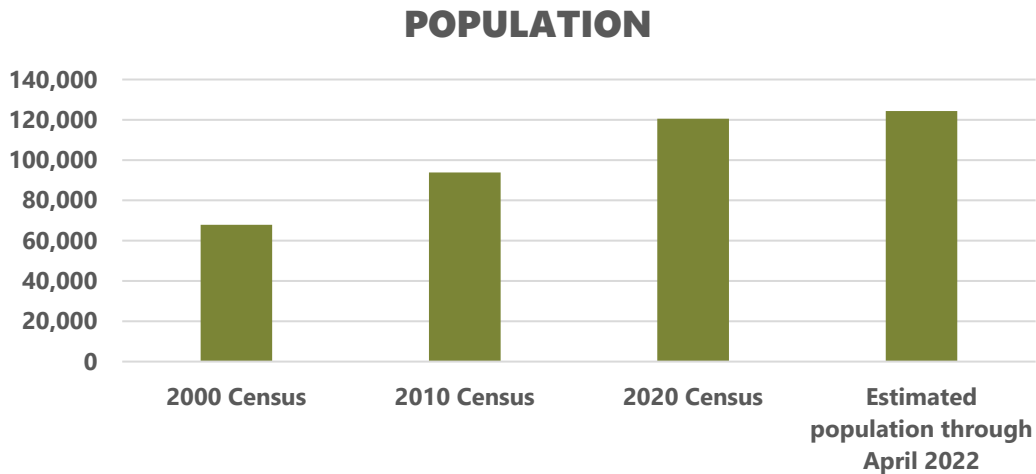
Similarly, the Producer Price Index rose 11% year-over-year as of April 2022. Producer prices for goods rose 16.3%. These increases affect the City's current and future operations. Increases in the costs of goods and services force departments to spend more for fewer supplies. The price of concrete or polymer pipes are approximately 52-53% higher than April 2021. Raw steel prices are up 26% year-over-year. These increases in core inputs result in drastically higher capital costs.

The City identified several risks that affected the FY23 Budget. These risks include:

- Impact of sustained inflation on goods and services purchased by the City.
  - The City incorporated FY22 actual costs into the FY23 Proposed Budget. As a result, departmental budgets increased before any Service Level Adjustments were considered. Significant expense items (e.g., Purchase Power) were also adjusted based on current and projected market conditions. The City anticipates rising costs to last throughout FY23.
  - The City strategically ordered planned FY23 Fleet Replacement vehicles in FY22 due to on-going supply chain constraints and rising prices. The City included these planned purchases on FY22 Budget Amendment #2. Due to supply constraints these vehicles have not yet been ordered. The City is currently waiting on FY21 replacement purchases.
- Impact of federal monetary policy and changes to interest rates on capital funding.
  - Despite lingering effects of the COVID-19 pandemic, the war in Ukraine, and volatile economic conditions, the City anticipates maintaining its bond ratings largely due to strong financial management.
  - To secure more favorable interest rates on planned Certificate of Obligation debt, the City issued debt one year early for most Governmental capital projects. As a result, the FY23 Budget includes a debt offering of \$33.95 million only for utility projects. The City will continue to analyze and adjust that plan based on facts and circumstances before issuing the debt in Summer of 2023.
- Impact of sustained inflation on sales tax revenues and possible recessionary risk.
  - The City has again budgeted FY23 sales tax revenues conservatively, with a projected 2% increase from current actuals. The City anticipates that sales tax will grow at a much slower rate than in FY21 and FY22 due to inflated prices reducing consumer disposable spending. The City is also planning for a possible recession by projecting even slower sales tax growth in FY24 and FY25.

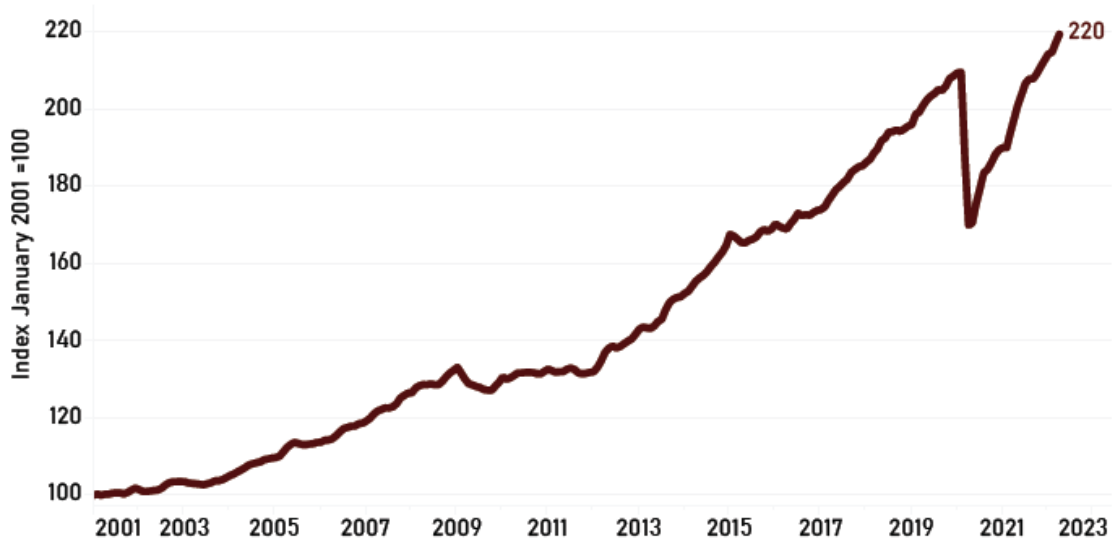
## POPULATION

Population within the City limits has steadily grown an average of 2.5% per year, with an overall growth of 28.4% from the 2010 Census to the 2020 Census. Planning & Development Services provides monthly population estimates between official US Censuses because the demand for City services depends on population growth. The City population is 124,358 as of April 30, 2022. Planning & Development Services projects a 2% population growth from April 2022 to September 2023.



## LOCAL ECONOMY AND EMPLOYMENT

The Texas A&M Private Enterprise Research Center developed a monthly index (College Station-Bryan Business-Cycle Index) to measure the economic performance of the local economy. The most recent estimate of the CSB Business-Cycle Index (June 2022, using April 2022 data) rose 1.1% indicating a rise in taxable sales and increasing nonfarm employment. The index has now reached a level just above its pre-pandemic level.

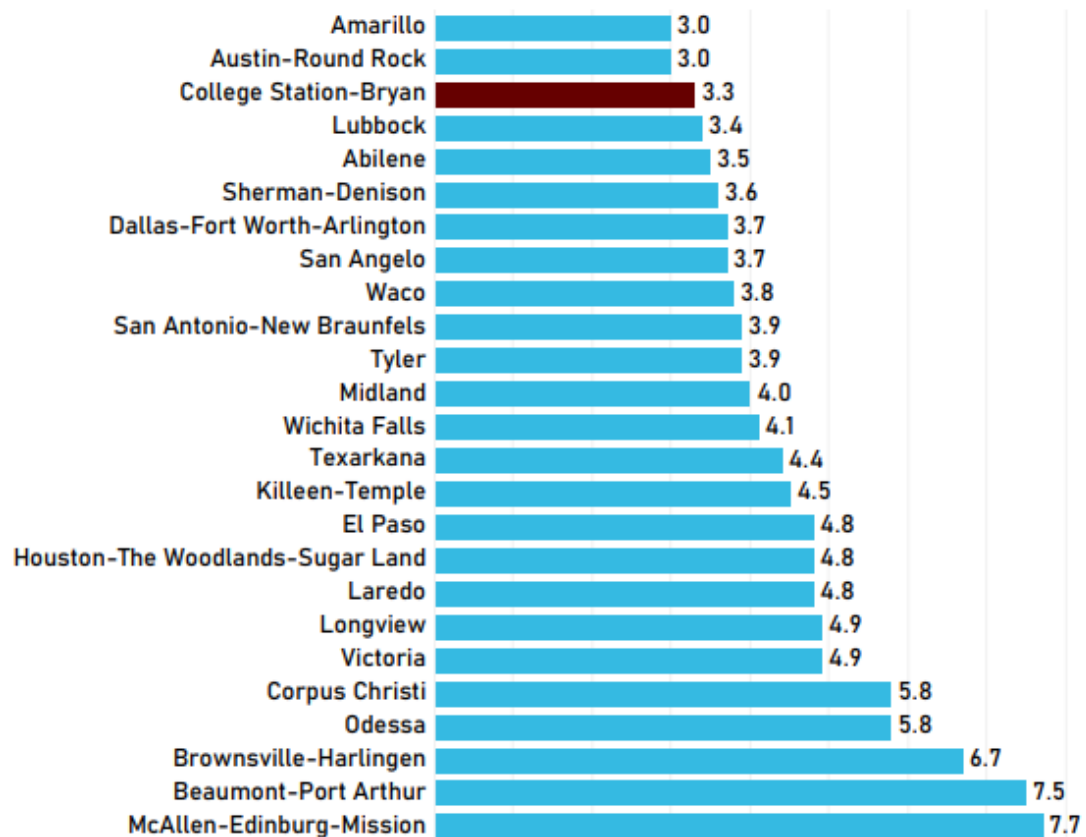


Last reported data point: April 2022 (monthly). Source: Private Enterprise Research Center.

The following are the relevant changes from most recent index:

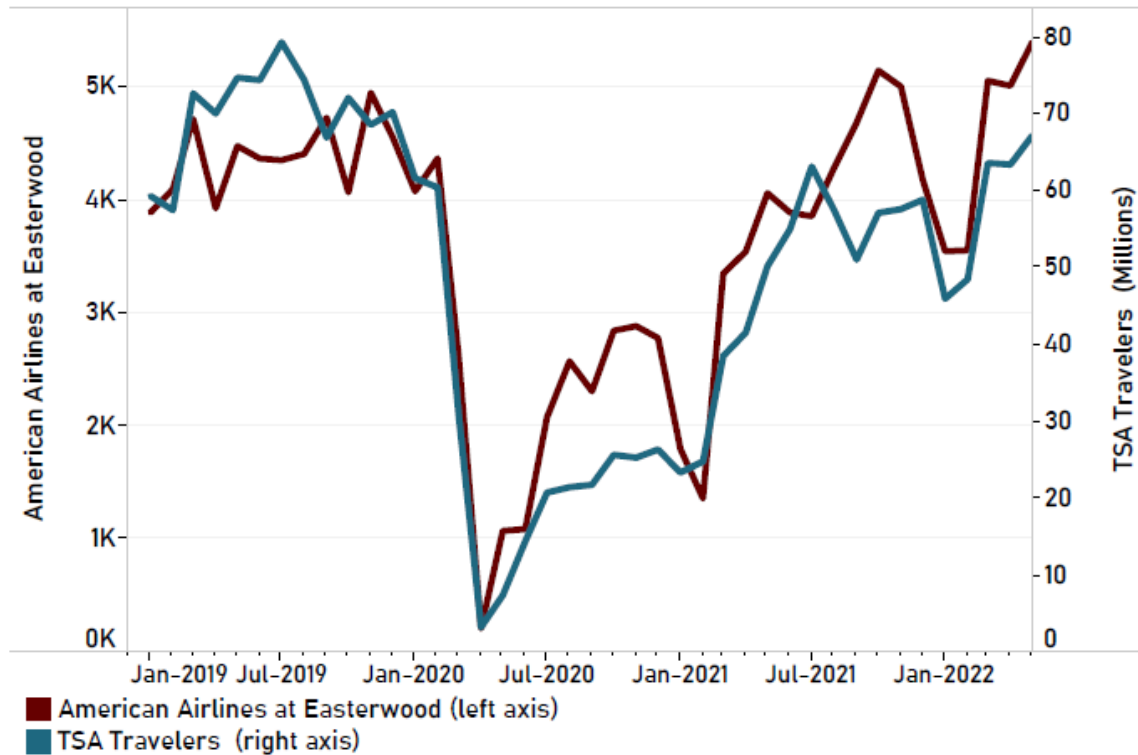
- The Business-Cycle Index increased by 1.1% from March 2022 to April 2022.
- The revised local unemployment rate decreased from 3.4% in March 2022 to 3.3% in April.
- Local nonfarm employment increased by 0.5% in April and is 2.3% higher than February 2020 (pre-pandemic).
- Real taxable sales increased 3.8% from March to April, and are 6.4% higher than the same month in 2021.
- State of Texas tax revenues through April are 20.8% higher than the same period in fiscal year 2021.

The City of College Station has benefited from a consistently lower unemployment rate than State or National levels prior to COVID-19. According to the Bureau of Labor Statistics, the City's unemployment rate as of April 2022 is 2.6%, with the broader Bryan/College Station Metropolitan Statistical Area (MSA) at 3.3%. Of the broader MSA rates, only Amarillo and Austin-Round Rock are lower.



Source: Bureau of Labor Statistics, Local Area Unemployment Statistics, seasonally adjusted, April 2022.

Air travel in and out of the local airport, Easterwood, is an indicator of local economic health and an indication of pandemic recovery. The number of travelers out of Easterwood Airport on American Airlines in May 2022 was higher than the May of the previous two years and was also 20% higher than in May 2019. As United Airlines ends service to Easterwood Airport, travel on American Airlines may increase. In general, local passenger counts follow the same general pattern seen nationally.



Sources: Texas A&M University System and Transportation Security Administration.

# **GENERAL FUND**

## **FY22 STATUS AND PROJECTIONS**

As a result of continued unexpected sales tax receipts above budget, the reimbursement of public safety costs via federal funds, and prudent departmental expense management, the City anticipates it will begin FY23 with a General Fund unassigned fund balance of approximately \$51.2 million. If the cost of goods and services purchased by the City continue to increase, the City will develop possible solutions, including FY22 and FY23 Budget Amendments to address the increases.

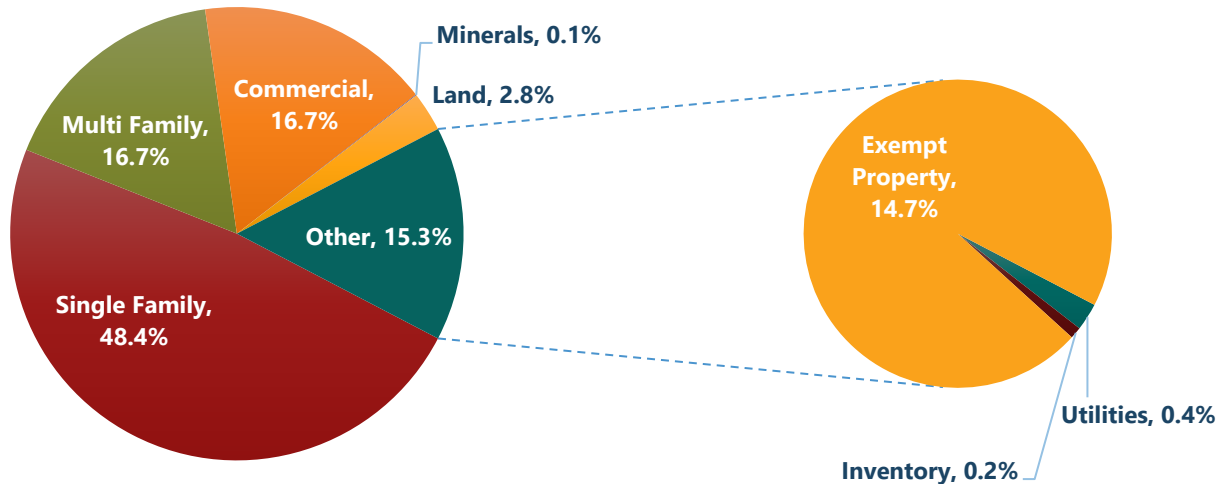
The City received \$29.48 million in American Recovery Plan Act (ARPA) funds. Of this, \$16.1 million was recognized in FY22 using qualifying payroll expenses related to public safety employees who responded to and/or mitigated the COVID-19 public health emergency. The City incurred these payroll expenses in the General Fund. The City anticipates using the remaining balance on additional qualifying expenses for Water and Wastewater capital infrastructure. These qualifying expenses must be incurred or encumbered prior to December 2024. The City will not recognize funds until they are qualified and received.

## **AD VALOREM VALUATIONS**

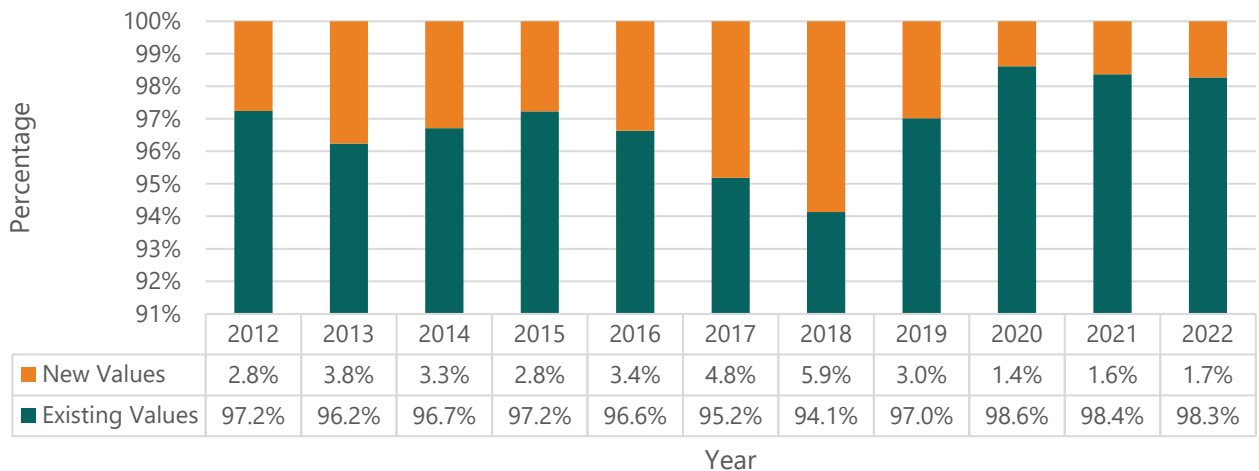
The Proposed FY23 Budget was prepared with the estimated property valuations from the Brazos Central Appraisal District dated April 29, 2022. The Chief Appraiser of Brazos County must deliver a certified appraisal roll or certified estimate of taxable value to the City by July 25, 2022. To meet the filing deadline under Senate Bill 2, the Budget and Tax Rate must be adopted by City Council no later than August 15, 2022 if an election is necessary. If not, the Budget and Tax Rate can be adopted by City Council later in August or September.

Total estimated taxable values before the freeze adjustment is \$11,690,619,796. This amount includes a reserve estimate of \$475,774,504 for properties under review by the appraisal review board. This represents an increase of 11.5% in taxable property over 2022. Of this increase to assessed values, \$245,823,867 or 2.02% is taxable new value added to the tax rolls. The increase in existing property values is approximately 13.7% for 2022.

## PERCENTAGE OF TAXABLE MARKET VALUATIONS BY TYPE



## PERCENTAGE OF NEW & EXISTING VALUES BY YEAR



■ Existing Values ■ New Values

## PROPERTY TAX RATE

Property or Ad Valorem Tax revenue accounts for approximately 34% of General Fund revenues. General Fund revenues pay for public safety needs of the community as well as public works, parks, and other governmental services. To provide for current and future needs of the City, the FY23 Proposed Budget includes a tax rate of 52.4613 cents per \$100 assessed valuation which is a reduction of an estimated (1.0005) cents per \$100 assessed valuation versus the overall FY22 tax rate. The increase in property

valuations and new value on the tax rolls discussed previously will result in additional revenue of about \$4,977,000 of which \$3,138,000 will go to the General Fund with the remaining \$1,839,000 going to the Debt service fund. Existing values account for \$4,250,000 with \$727,000 generated by new value added to the tax rolls as of January 2022.

The Proposed ad valorem tax rates per \$100 of assessed valuation using the estimated April 29, 2022 property valuation are as follows:

	Current Rate	Change	Proposed FY23
<b>Debt Service Fund</b>	21.6442	(0.5001)	21.1441
<b>General Fund</b>	31.8176	(0.5004)	31.3172
<b>Total</b>	<b>53.4618</b>	<b>(1.0005)</b>	<b>52.4613</b>
<b>Estimated No New Revenue Rate</b>	51.8885		46.7966
<b>Estimated Voter Approval Rate – before available increment use</b>	56.2519		50.8613
<b>Estimated Voter Approval Rate – after available increment use</b>	56.2519		53.6516
<b>* Rates above are stated cents per \$100 assessed valuation</b>			

***Both the no-new-revenue rate and the voter approval rate are estimated as of 04/15/2022.***

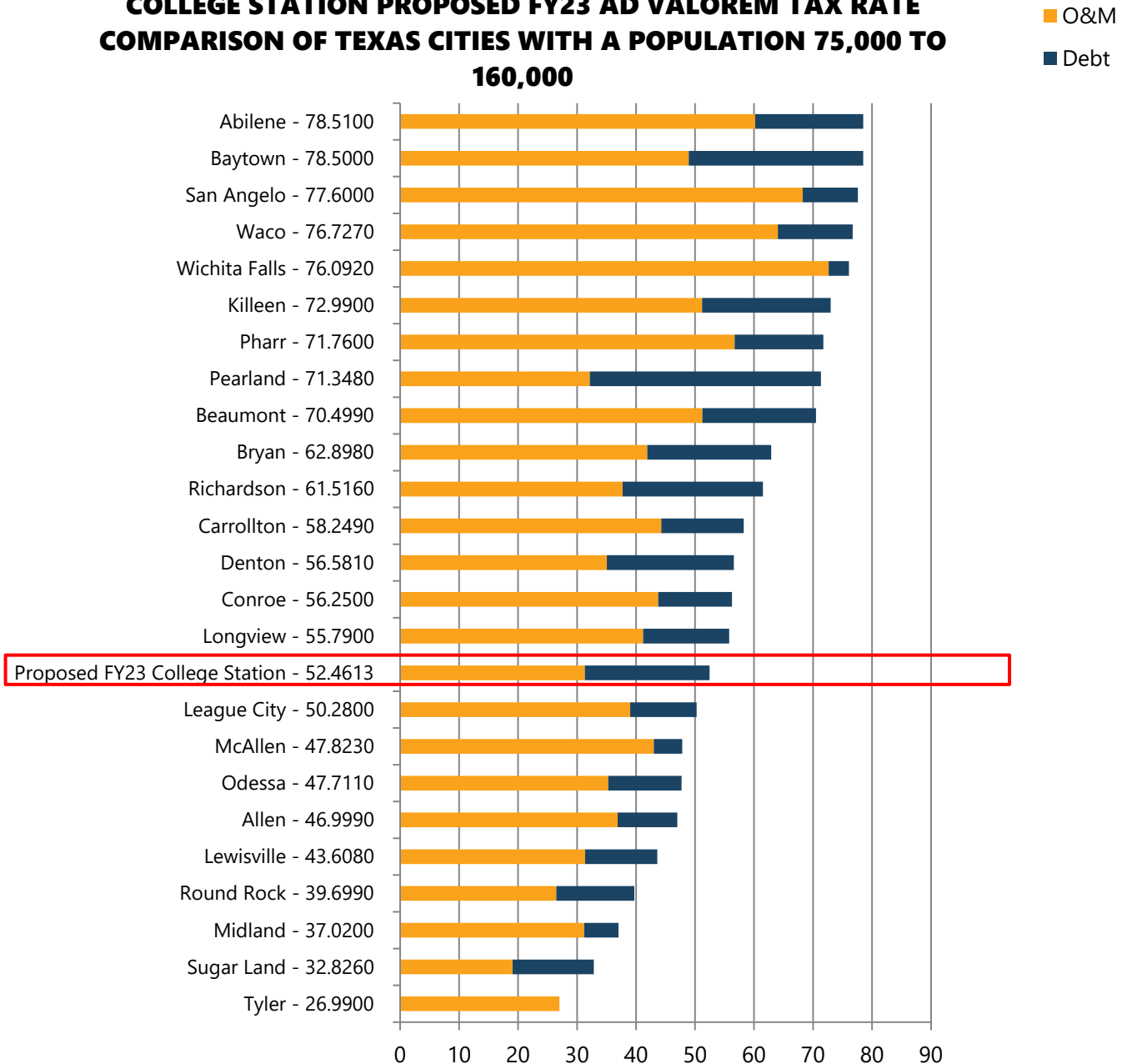
The no-new-revenue rate is a benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year, after accounting for changes in the appraised values. The voter-approval tax rate is the tax rate that requires a city to hold an automatic election on the November uniform election date if it adopts a rate exceeding this rate.

Modifications to the calculation of the voter-approval operations & maintenance (O&M) rate are permitted if the taxing unit is affected by a disaster declaration. If the taxing unit qualifies under this scenario, the "no-new-revenue" O&M rate is multiplied by 1.08. Council directed staff to direct the tax office to calculate the no-new-revenue rate under this provision at its meeting on May 13, 2021. As a result of adopting a FY22 property tax rate below the 3.5% revenue cap allowed and operating under a disaster declaration, the City has available an estimated 2.7903 cents per \$100 of assessed valuation in an increment "bank". This "bank" or increment allows the City to raise ad valorem tax revenue over the 3.5% revenue cap without going to the voters for approval for three years subsequent to the disaster. This budget proposes the City adopt a tax rate utilizing 1.60 cents per \$100 of assessed valuation of the estimated available 2.7903 cents per \$100 of assessed valuation available in the increment bank. Additional tax rate disclosures can be found on our website at [cstx.gov](http://cstx.gov). and the Brazos County Truth in Taxation website at [brazos.countytaxrates.com](http://brazos.countytaxrates.com).

# TAX RATE COMPARISON

The chart below compares College Station's FY23 Proposed combined O&M and Debt tax rate to of the Approved tax rate of other benchmark cities. All benchmark cities are within the state of Texas and have populations between 75,000 and 160,000. To remain consistent, the City compares the same cities every year. College Station continues to remain in the lower half of tax rates among the surveyed cities.

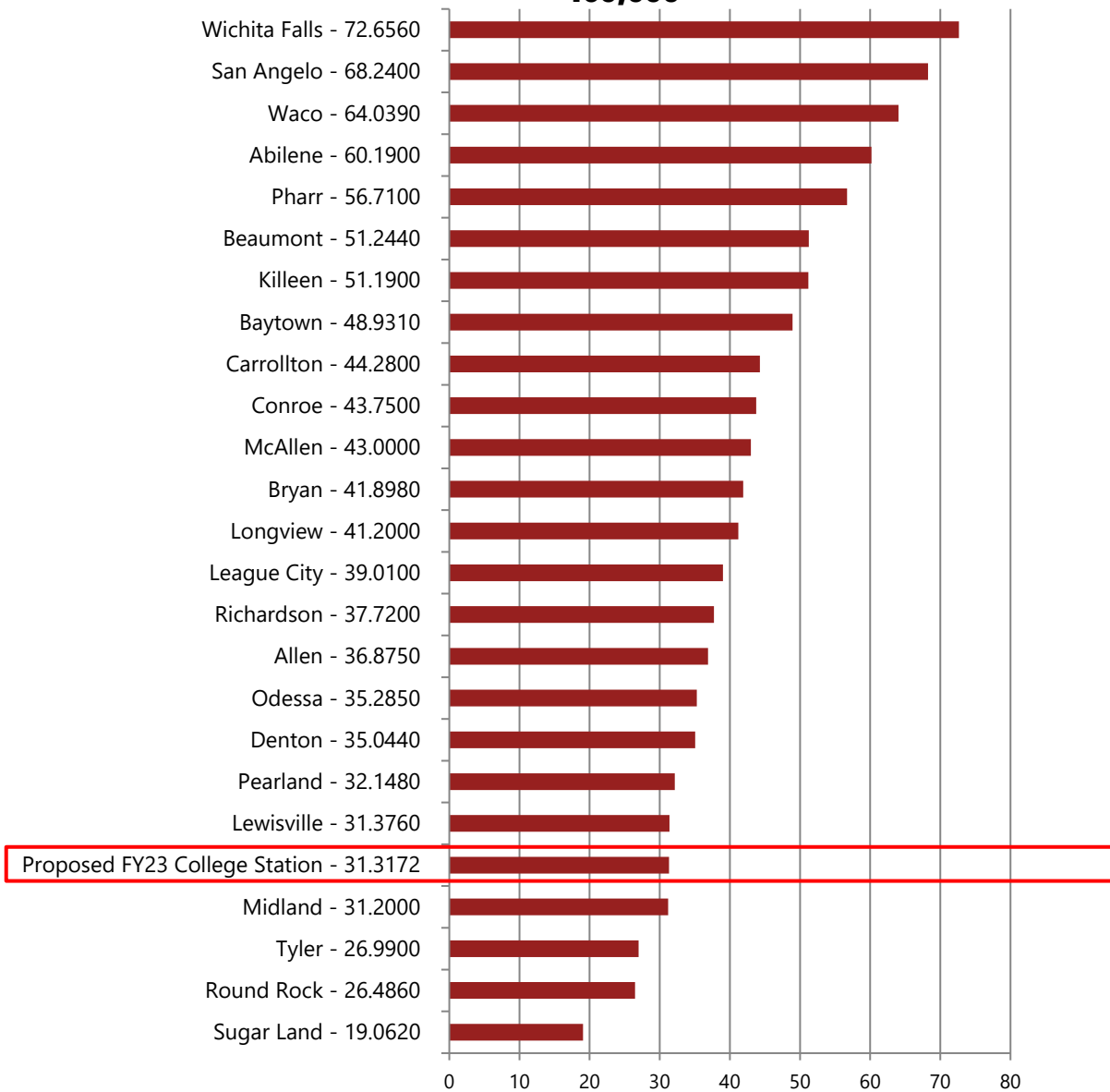
## COLLEGE STATION PROPOSED FY23 AD VALOREM TAX RATE COMPARISON OF TEXAS CITIES WITH A POPULATION 75,000 TO 160,000





The chart below compares College Station's FY23 Proposed O&M portion of the tax rate to the Approved FY22 O&M tax rate for the same cities. The O&M portion of the tax rate is the portion that pays for the governmental services like Police and Fire. College Station is in the lowest third of O&M tax rates among surveyed cities.

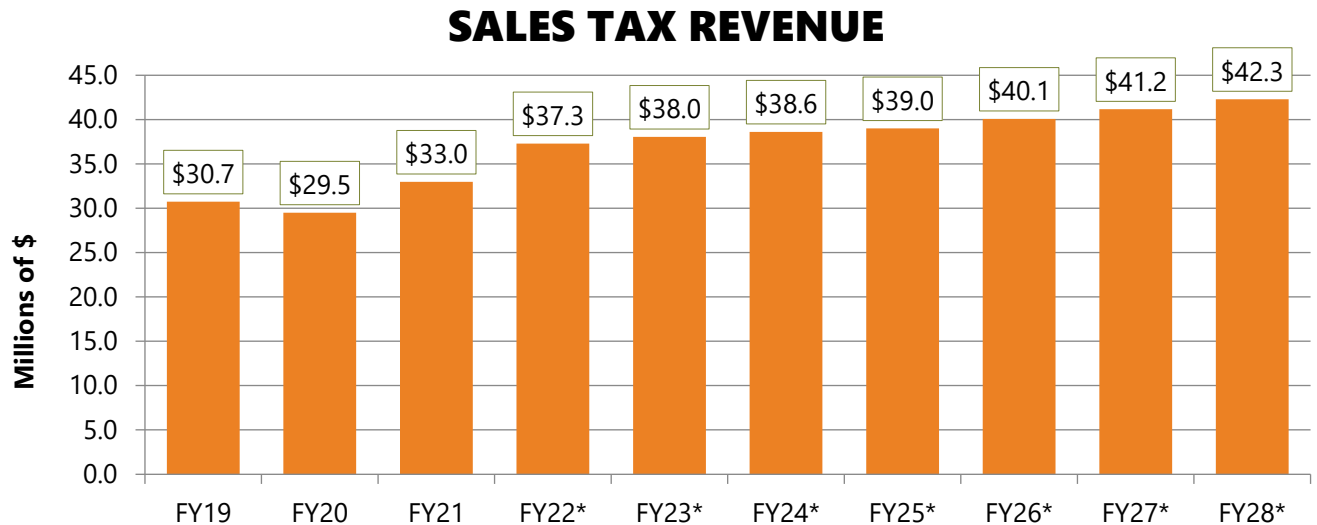
**COLLEGE STATION PROPOSED FY23 AD VALOREM O&M TAX RATE  
COMPARISON OF TEXAS CITIES WITH A POPULATION 75,000 TO  
160,000**



These two charts will change as other comparable cities approve their FY23 ad valorem tax rate.

## SALES TAX REVENUES

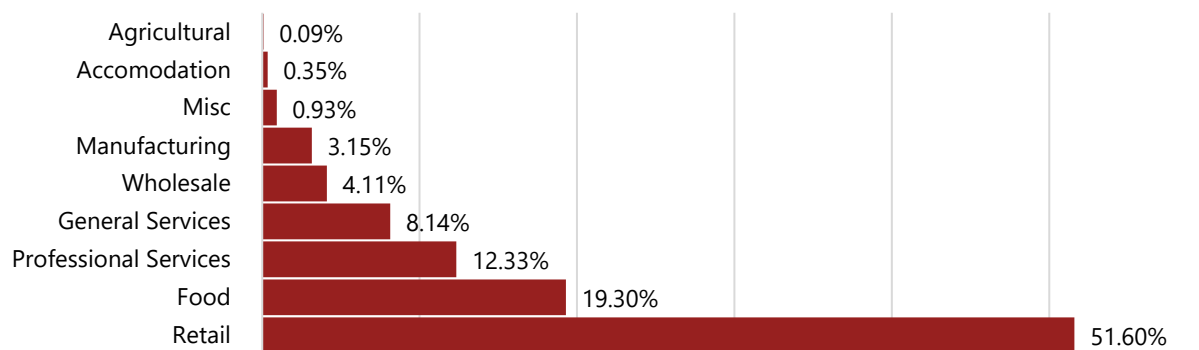
Sales tax is a significant revenue source for the General Fund, accounting for approximately 37% of General Fund revenues. The City estimates FY22 sales tax receipts of \$37.3 million, which is an increase of 13.1% over FY21 receipts. The FY23 Budget includes sales tax revenues of \$38 million which reflects a 2.0% increase over the FY22 year-end estimate.



The above chart reflects sales tax revenues the City received and projects to receive (\*)

Retail and food services make up approximately 71% of the College Station sales tax base, with professional and general services accounting for an additional 20%.

## SALES TAX BY INDUSTRY TYPE

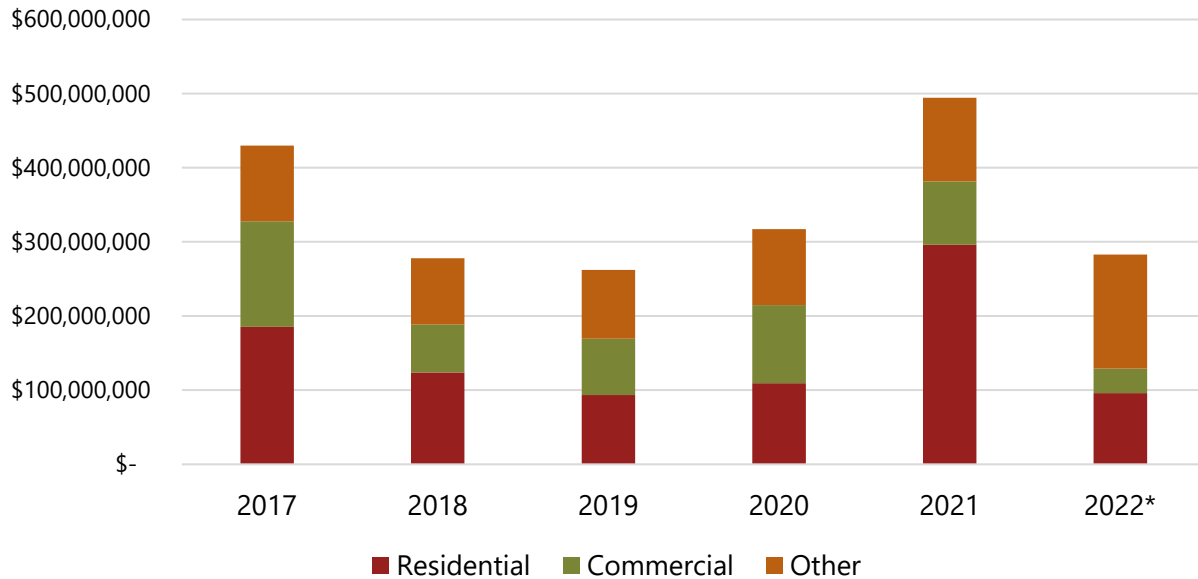


## BUILDING PERMITS AND DEVELOPMENT

Due to inflationary pressures in construction materials and labor, house prices continued to increase from last year. Additionally, the supply chain constraints continued even after the worst effects of the COVID-19 pandemic. The combination of higher labor and material costs plus limited new housing supply increased market prices for properties across the City.

In 2021, the estimated value of total building permits issued was \$471 million. The total number and value of permits issued in FY21 were at a level not seen since 2017 when Texas A&M increased student enrollment. From January 2022 through June 2022, the City issued total permits estimated at almost \$300 million in valuation. While these values are an estimate, much of this permitted value will likely turn into new taxable assessed value in the following years. The Residential and Commercial categories generally include new construction permits. The Other category includes demolitions, signs, pools, other minor structures, remodels/renovations, and reroof permits. The 2022 values reflect data through June 2022.

### Construction Permit Valuation (Calendar Year)



\* Year-to-date as of June 2022.

## NEW POSITIONS IN THE FY23 BUDGET

As a service organization, salaries and benefits accounts for 72% of General Fund operating expenses and 62% of total City operating expenses (excluding Purchase Power). College Station is similar to other cities in this respect. The FY23 Proposed Budget includes funding for 30.0 new positions as follows:

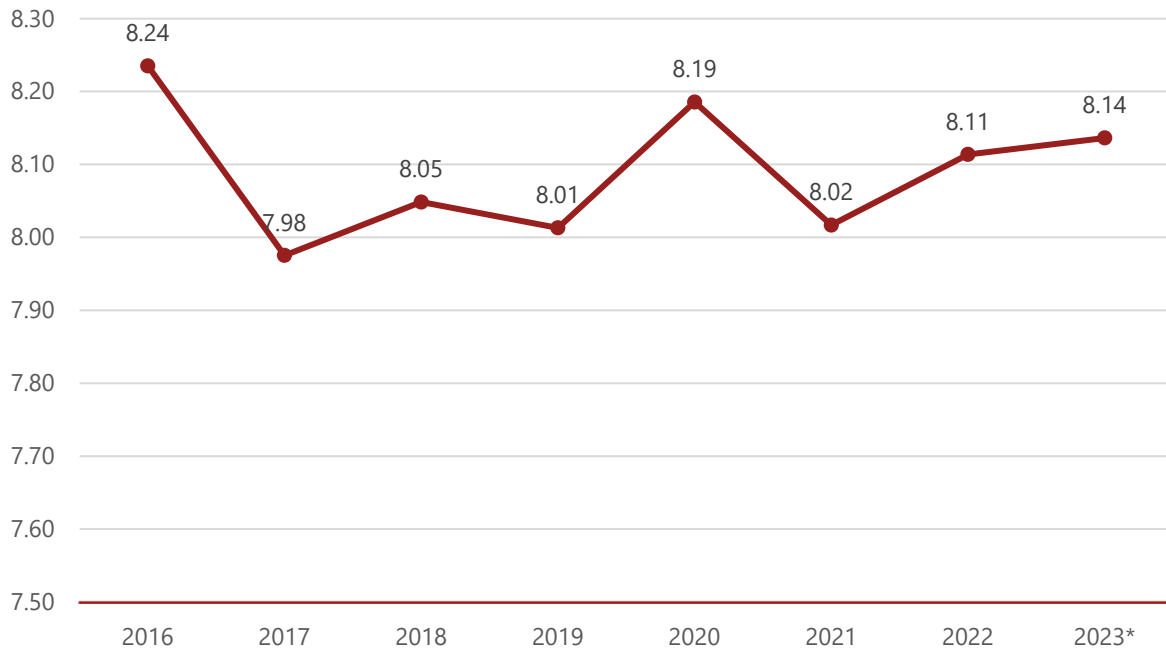
Dept	One-Time Cost	Recurring Cost	Total	Increase FTE	Vehicle
Police	\$293,400	\$421,800	\$715,200	4.00	2.00
Fire	552,400	954,200	1,506,600	8.00	1.00
<b>Subtotal Public Safety</b>	845,800	1,376,000	2,221,800	12.0	3.0
PARD	5,400	134,300	139,700	2.00	-
P&DS	2,700	97,000	99,700	1.00	-
IT	2,800	114,800	117,600	1.00	-
Fiscal	8,400	147,800	156,200	2.00	-
General Govt - Public Comm	2,700	97,400	100,100	1.00	-
General Govt - HR	500	112,600	113,100	1.00	-
<b>Total General Fund</b>	868,300	2,079,900	2,948,200	20.0	3.0
Hotel Tax Fund	8,100	297,700	305,800	3.00	-
Community Development Fund	2,700	88,200	90,900	1.00	-
Northgate Fund	-	57,900	57,900	1.00	-
Wastewater Fund	4,700	102,700	107,400	1.00	-
Solid Waste Fund	425,300	365,900	791,200	3.00	2.00
Employee Benefits Fund	28,600	152,700	181,300	1.00	-
	<b>\$1,337,700</b>	<b>\$3,145,000</b>	<b>\$4,482,700</b>	<b>30.0</b>	<b>5.0</b>

The FY23 Proposed Budget reflects the impact of positions that were reclassified, reallocated or exchanged with other departments in order to meet service requirements. Appendix C in the FY23 Proposed Budget reflects 1,042.5 Full and Part Time positions.

The City budgets for temporary/seasonal and part-time non-benefitted employees are derived by calculating the number of hours worked and the number of positions. The Parks and Recreation Department makes extensive use of these temporary/seasonal and part-time non-benefitted personnel for seasonal programs. Other departments also utilize these types of positions. A table detailing specific part time non-benefitted / temporary / seasonal positions by department is included in Appendix C.

The following table presents the City's All Fund FTE total over time. The City presents specific positions by department in Appendix C. These totals may change during the year as Council may approve additional positions via Budget Amendments.

## Total Full Time Equivalent Employees per 1,000 Population



\*2023 includes departments' recommended SLAs with FTEs

The graph is different than in prior years due to changes in the underlying population data. Planning & Development Services revised the population estimates after receiving the official 2020 Census results. The Total Full Time Employee data comes from Appendix C. The sharp increase in FY20 is due to a significantly lower revised population total (a reduction from the original estimate to the official 2020 Census result) and the addition of 24.00 FTEs.

## COMPENSATION AND BENEFITS

For FY23, a cost of living market adjustment of 5% as well as a one-time merit pool based on performance are included in the Proposed Budget for all non-step employees. A 4.5% pay scale adjustment and step pay increases are included in the Proposed Budget for all step employees (Police and Fire). Similar to other organizations, the City is faced with vacancies across all departments and challenges in finding applicants for posted positions. These challenges arose in FY22 and the City expects them to continue through FY23 as the national and local labor market remains volatile.

As in prior years, contingency funds have been set aside for possible pay plan adjustments for specific positions to attract and/or retain qualified personnel. The FY23 amount is similar to what the City budgeted in FY22 to address current market conditions and to make strategic decisions with respect to employee retention and compensation.

The FY23 employee health benefit package includes one Preferred Provider Organization (PPO) option and one High Deductible option. In the FY23 Budget, City premium contributions for these plans are projected to increase 15.4%. All other benefit levels are projected to remain at FY22 levels.

## SERVICE LEVEL ADJUSTMENTS (SLA)

In addition to the positions discussed above, departments requested additional expense adjustments to meet Strategic Goals or operational Key Performance Indicators. As the City focused on combatting the effects of COVID-19 and recovering from Winter Storm Uri, departments reduced operating funding and/or did not request needed expense items. The proposed FY23 budget includes departmental requests to meet required service levels. Below is a summary of the departmental SLA expense requests. The City presents further details in the departmental summaries and Appendix B.

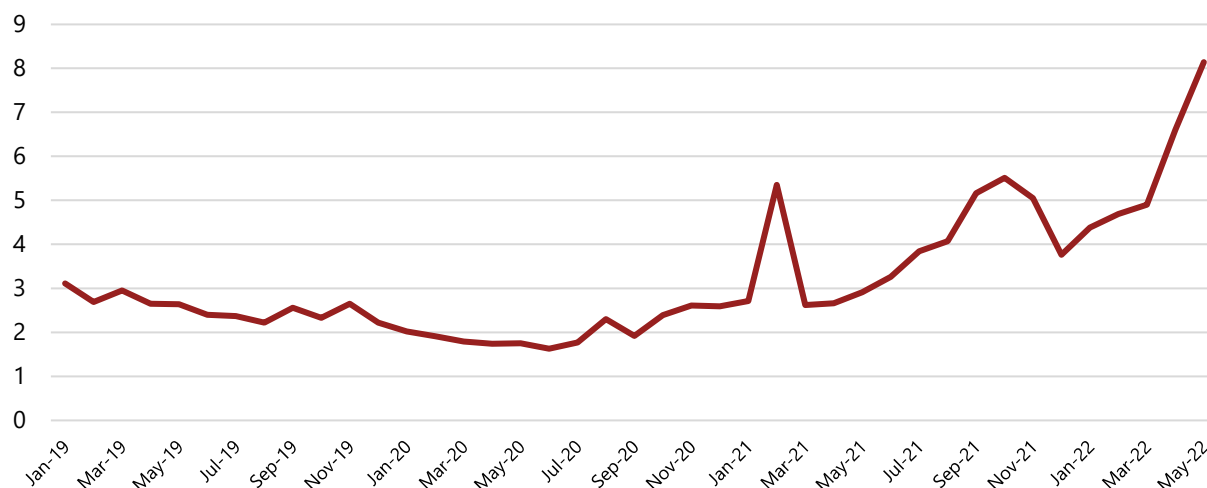
Dept	One-Time Cost	Recurring Cost	Total	Vehicle
Police	\$131,800	\$739,400	\$871,200	-
Fire	355,600	134,600	490,200	1.00
Public Works	993,300	61,100	1,054,400	1.00
PARD	245,800	155,500	401,300	5.00
P&DS	200,200	40,000	240,200	-
IT	146,000	179,300	325,300	-
Fiscal	100,000	-	100,000	-
General Govt – Mayor/Council	-	6,000	6,000	-
General Govt – City Secretary	10,000	16,500	26,500	-
General Govt – Internal Auditor	20,000	20,000	40,000	-
General Govt – Econ Dev	30,000	78,000	108,000	-
General Govt – Legal	50,000	-	50,000	-
General Govt – City Manager	75,000	40,000	115,000	-
General Govt – Community Svcs	13,800	2,400	16,200	-
General Govt – Public Comm	15,000	-	15,000	-
Utility Customer Service	252,400	-	252,400	-
Court Technology Fund	21,000	2,000	23,000	-
Hotel Tax	135,300	242,800	378,100	-
Drainage Fund	65,000	3,000	68,000	-
Northgate Parking Fund	120,000	-	120,000	-
Electric Fund	522,100	98,400	620,500	3.00
Water Fund	295,000	48,600	343,600	3.00
Wastewater Fund	-	20,000	20,000	-
Solid Waste Fund	3,700	25,500	29,200	-
	<b>\$3,801,000</b>	<b>\$1,913,100</b>	<b>\$5,714,100</b>	<b>13.0</b>

# ENTERPRISE FUNDS

## IMPACT OF INFLATION

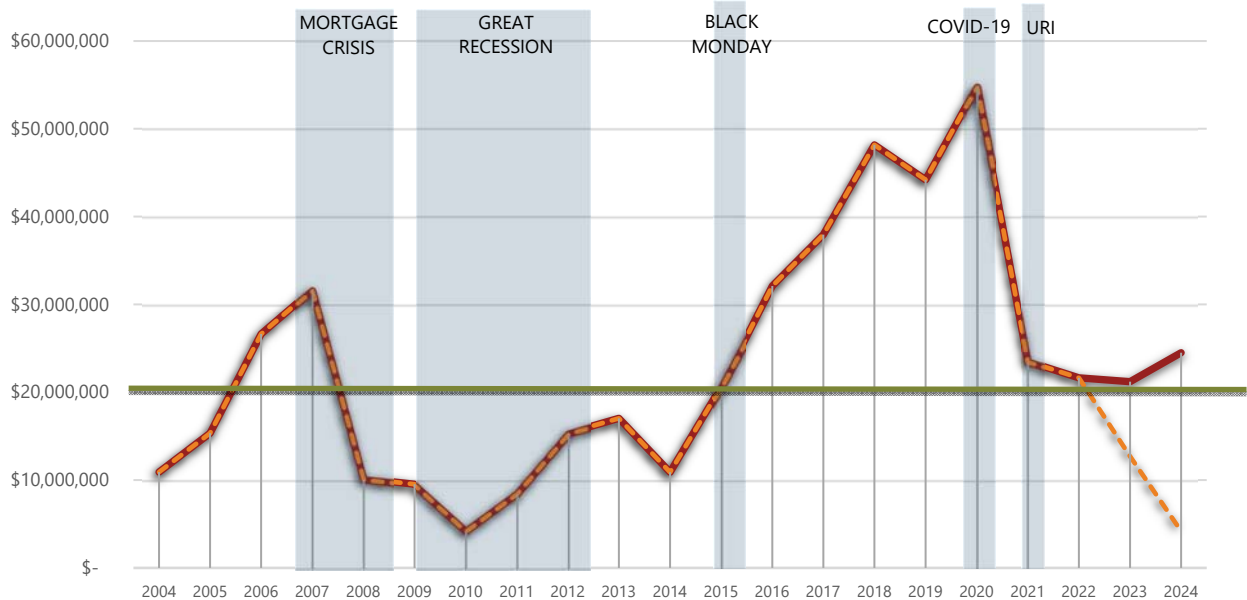
Similar to the General Fund, all Enterprise Funds operated by the City incurred significantly higher operating costs for supplies and materials. Especially pronounced were the significantly higher Purchase Power costs for the Electric Department which increased in late FY21 and escalated sharply in early FY22. Natural gas prices affect Purchase Power costs. When the City prepared the FY22 Budget, natural gas prices were around \$3.50/MMBtu on the open market. At the time of publication, market prices are approaching \$9.00/MMBtu.

### SPOT PRICE FOR NATURAL GAS (\$ PER MILLION BTU)



This dramatic increase is due to significant inflation in all energy costs and the resulting energy market disruption from the war in Ukraine. Through May 2022, the City has incurred an average of 30% higher energy costs per month compared to FY21 actuals (excluding the Winter Storm Uri expenses). As a result of these higher operating costs and the need to stabilize the fund balance after Winter Storm Uri, the FY23 Proposed Budget includes a 10% Electric rate increase. The City intends to use this rate increase to cover the historically high Purchase Power costs, increased capital expenses due to inflated prices for industrial and capital materials, and to maintain the required fund balance.

## ELECTRIC WORKING CAPITAL 2004-2024



Minimum reserve requirement of 18%

The above chart reflects historical and projected FY23-FY24 fund balances. The solid line presents projected fund balance with the proposed rate increase. The dashed line represents projected fund balance without the proposed rate increase. Both scenarios incorporate significantly higher Purchase Power costs.

## OTHER UTILITY RATES

The Proposed FY23 Budget does not include rate changes for the Water or Wastewater Utilities. Roadway Maintenance, Solid Waste, and Drainage fees increase based on the Consumer Price Index – All Urban Areas (CPI-U) to keep pace with inflation. There is a 10% increase in the CPI-U for these fees.

In addition to the proposed rate increase for the Electric Utility, the City is also adjusting the Transmission Delivery Adjustment (TDA) surcharge to match the Utility's cost of service. The City uses the TDA to cover transmission charges incurred to bring power to College Station. The City continually reviews historical and expected Transmission costs and expects to adjust the TDA surcharge on an annual basis.

## UTILITY TRANSFERS

The Proposed FY23 Budget does not include any changes to the transfer percentage from any utility. The City is also not transferring the maximum amount from the Electric Utility. The City intends to retain any additional operating revenue from the proposed rate increase in the Electric Fund to cover the aforementioned costs and to stabilize fund balance.



# **CAPITAL PROJECTS**

## **CAPITAL FUNDING AND INTEREST RATES**

Due to the Federal Reserve's decision to raise interest rates and reduce its balance sheet in FY22, the City decided to strategically issue debt to cover anticipated capital expenses. As part of this strategy, the City decided to issue additional debt in FY22 to cover projected FY23 expenses. This debt would otherwise be issued in Summer 2023. By issuing this debt early, the City expects to secure lower interest rates for its Certificate of Obligation debt. As a result, the FY23 Budget does not include any Certificate of Obligation debt for Governmental capital projects. The FY23 Budget still includes planned Certificate of Obligation debt for Utility capital projects. If the City proceeds with a General Obligation bond election in Fall 2022, any additional revenues and capital budget appropriations will be included on a Budget Amendment. The City still faces risks of increased capital costs, primarily in materials and contracted labor, and sustained supply chain shortages for all currently approved and budgeted projects.

## **CAPITAL BUDGET PROCESS**

The City prepares a 5-year CIP Budget and a 10-year debt service projection, which Council reviews as part of the budget process. The CIP Budget presents all authorized anticipated capital expenses in several sections depending on project type, services provided, and funding source. 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.

A full discussion of the capital projects, funding mechanisms and planned capital activity for FY23 can be found in the Capital Projects section of this document. The City also produces a Capital Project Budget Supplement to this document that contains a complete list of approved and appropriated projects along with project-specific details and scope. The Supplement is available at [cstx.gov/budget](https://cstx.gov/budget) with a direct link available via the Additional Budget Resources page at the end of this section.

# **CONCLUSION**

The development of this budget reflects the City's response to the current inflationary environment, sustained supply chain disruptions, and a tight national and local labor market. The Proposed FY23 Budget reflects a strategic approach to accomplishing the community's goals while managing these challenges.

# NET BUDGET EXPENDITURE COMPARISON

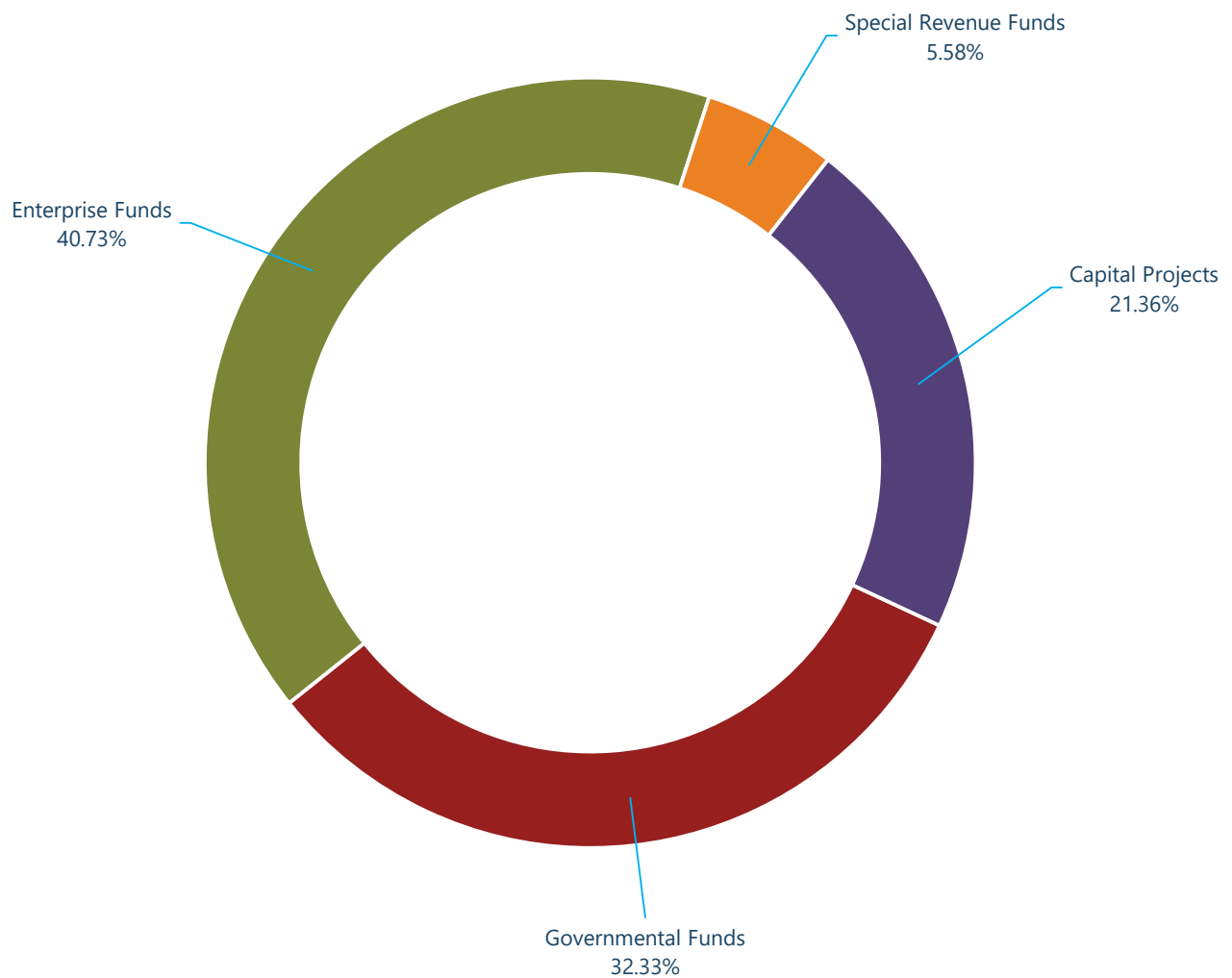
The table below shows the Proposed Net Budgeted Expenditures for FY23 of \$410,091,383. Budgeted FY23 fund balance transfers for capital projects are \$15,700,000, with \$71,886,042 budgeted for capital expenditures. The combined total results in a total FY23 appropriation of \$87,586,042 for capital projects.

Fund	Approved FY22 Budget	Proposed FY23 Budget	Percentage Change
General Fund	\$93,790,742	\$106,406,498	13.45%
Utility Funds	131,868,553	151,964,941	15.24%
Solid Waste Fund	13,589,635	13,422,923	-1.23%
Drainage Fund (O&M)	2,527,558	2,761,723	9.26%
Roadway Maintenance Fund	5,326,756	5,785,961	8.62%
Debt Service Fund	22,604,268	25,672,037	13.57%
Hotel Tax Fund	5,511,513	6,579,466	19.38%
Northgate Parking Fund	1,118,774	1,646,787	47.20%
Police Seizure Fund	100,906	31,500	-68.78%
Wolf Pen Creek TIF Fund	-	-	-
East Medical District TIRZ #19	-	-	-
Dartmouth Synthetic TIRZ	-	-	-
System-wide Roadway Impact Fee Funds	-	-	-
System-wide Water Impact Fee Fund	350,000	600,000	71.43%
System-wide Wastewater Impact Fee Fund	2,600,000	3,500,000	34.62%
PEG Access Channel Fee Fund	206,000	206,000	0.00%
Municipal Court Funds	161,865	191,744	18.46%
Community Development Fund	2,043,991	1,686,586	-17.49%
Federal Relief Fund	-	1,000,000	-
Economic Development Fund	-	471,987	-
Spring Creek Local Govt Fund	(207,866) <sup>1</sup>	25,000	-
Internal Service Funds	-	-	-
R.E. Meyer Fund	31,000	30,975	-0.08%
Fun For All Fund	-	-	-
TX Ave Cemetery Endowment Fund	3,000	3,000	0.00%
Memorial Cemetery Endowment Fund	40,540	40,540	0.00%
Memorial Cemetery Fund	500,764	477,673	-4.61%
<b>Total Net Expenditures</b>	<b>\$282,167,999</b>	<b>\$322,505,341</b>	<b>14.30%</b>
Utilities Transfer to CIP - Utility CIP	4,200,000	4,200,000	0.00%
Utilities Transfer to CIP - General Gov. CIP	-	-	-
Northgate Parking to General Gov. CIP	-	-	-
R.E. Meyer Fund Transfer to General Gov. CIP	-	-	-
SW Roadway Impact to Streets CIP	1,000,000	1,300,000	30.00%
Community Development Transfer to CIP	-	-	-
PEG Access Channel Fee Fund to CIP	-	-	-
General Fund Transfer to CIP	4,085,525	300,000	-92.66%
Federal Relief Fund to W/WW CIP	-	9,900,000	N/A
<b>Cash Transfers for CIP</b>	<b>\$9,285,525</b>	<b>\$15,700,000</b>	<b>69.08%</b>
General Gov't CIP	28,161,947	27,714,710	-1.59%
Utilities CIP	25,659,425	42,729,832	66.53%
Community Development CIP	-	-	-
Special Revenue CIP	1,178,515	1,266,500	7.47%
Hotel Tax Capital Projects	7,550,000	175,000	-97.68%
<b>Total Net Capital Expenditures</b>	<b>\$62,549,887</b>	<b>\$71,886,042</b>	<b>14.93%</b>
<b>TOTAL ALL FUNDS NET EXPENDITURES</b>	<b>\$354,003,411</b>	<b>\$410,091,383</b>	<b>15.84%</b>

<sup>1</sup> Spring Creek Local Government Fund has an FY22 budgeted transfer of \$306,205. This transfer is intended to catch up the expenses incurred in past fiscal years and to cover the FY22 budgeted expenses of \$98,339. This Fund appears to have a net negative FY22 budget due to this transfer, which covers multiple years of historical expenses.

# NET TOTAL FY23 PROPOSED BUDGET

## \$410,091,383



# ANALYSIS OF TAX RATE

	Approved FY20	Approved FY21	Approved FY22	Proposed FY23
<b>Assessed Valuation of Real and Exempt Property</b>	\$ 12,103,431,252	\$ 12,266,036,618	\$ 12,947,813,992	\$ 15,117,331,439
<b>Less: Homestead Exemption</b>	152,210,126	155,626,621	167,851,107	191,248,693
<b>Less: Exempt Property</b>	1,799,154,404	1,842,982,423	1,944,789,107	2,201,806,513
<b>Less: Other Exemptions</b>	380,250	392,503	133,740,507	339,396,809
<b>Less: Over 65 and Veterans Exemptions</b>	142,423,235	158,529,236	177,725,208	191,882,434
<b>Less: House Bill 366</b>				
<b>Less: Abatements</b>	4,831,255			
<b>Less: Proration</b>				
<b>Less: CHDO</b>	11,522,214	11,914,270	15,321,994	14,787,382
<b>Less: The Med Sold to CHI / St. Joe's</b>	57,944,980			
<b>Less: Freeport</b>	13,579,547	17,121,533	24,501,690	11,815,308
<b>Total Exemptions</b>	<u>2,182,046,011</u>	<u>2,186,566,586</u>	<u>2,463,929,613</u>	<u>2,950,937,139</u>
<b>Taxable Assessed Value</b>	\$ 9,921,385,241	\$ 10,079,470,032	\$ 10,483,884,379	\$ 12,166,394,300
<b>Reserve Estimate</b>	\$ (117,314)	\$ (8,460,895)		\$ (475,774,504)
<b>Est Total Assessed Value</b>	<u>\$ 9,921,267,927</u>	<u>\$ 10,071,009,137</u>	<u>\$ 10,483,884,379</u>	<u>\$ 11,690,619,796</u>
<b>Freeze Taxable</b>	792,742,161	833,719,060	889,023,249	1,029,031,234
<b>Transfer Adjustment</b>	686,938	689,455	1,640,744	1,501,475
<b>Freeze Adjusted Taxable</b>	<u>\$ 9,127,838,828</u>	<u>\$ 9,236,600,622</u>	<u>\$ 9,593,220,386</u>	<u>\$ 10,660,087,087</u>
<b>O&amp;M and Debt Service Portion</b>	\$ 9,917,526,517	\$ 10,045,832,829	\$ 10,443,681,174	\$ 11,622,170,999
<b>TIRZ 18/19 Captured Value</b>	2,382,950	21,715,416	35,588,682	62,680,643
<b>Synthetic TIRZ Dartmouth Captured Value</b>	1,358,460	3,460,892	4,614,523	5,768,154
<b>Total</b>	<u>\$ 9,921,267,927</u>	<u>\$ 10,071,009,137</u>	<u>\$ 10,483,884,379</u>	<u>\$ 11,690,619,796</u>
<b>Freeze Actual Tax</b>	\$ 2,923,675	\$ 3,156,128	\$ 3,327,384	\$ 3,636,766
<b>Amount lost to Tax Freeze</b>	1,314,467	5,181,063	5,562,848	6,653,546
<b>Total Tax Levy</b>	<u>\$ 51,722,744</u>	<u>\$ 52,536,657</u>	<u>\$ 53,654,674</u>	<u>\$ 59,560,979</u>
<b>Estimate 100% Collection</b>	<u>\$ 51,766,031</u>	<u>\$ 52,536,657</u>	<u>\$ 54,614,467</u>	<u>\$ 59,591,239</u>

	Tax Rate Per \$100 Valuation	Percent Of Levy	FY23 Estimated Taxes
<b>Debt Service</b>	0.211441	40.3%	\$ 23,873,031
<b>General Fund</b>	0.313172	59.7%	\$ 35,359,117
<b>TIRZ 18</b>	0.524613	100.0%	***
<b>TIRZ 19</b>	0.524613	100.0%	\$ 328,831
<b>Dartmouth Synthetic TII</b>	0.524613	100.0%	\$ 30,260
<b>Proposed Tax Rate</b>	0.524613	100.0%	\$ 59,591,239

# City of College Station

## All Funds Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
General Fund	\$ 82,075,024	\$ 99,814,065	\$ 96,927,021	\$ 103,611,539	\$ 6,607,500	\$ 110,219,039	10.42%
Economic Development Subfund	630,609	759,297	759,174	821,987	-	821,987	8.26%
Spring Creek Subfund	13,527	107,100	88,714	25,000	-	25,000	-76.66%
Efficiency Time Payment Fund	4,703	8,660	5,700	8,884	-	8,884	2.59%
Property Casualty Fund	216,311	243,301	262,840	332,126	-	332,126	36.51%
Employee Benefits Fund	83,430	82,975	92,679	90,406	101,300	191,706	131.04%
Workers Compensation Fund	157,657	171,442	184,441	242,094	-	242,094	41.21%
Utility Customer Service Fund	2,921,864	3,719,908	2,985,132	4,177,789	252,400	4,430,189	19.09%
Fleet Maintenance Fund	2,535,335	2,922,124	2,914,071	3,119,673	-	3,119,673	6.76%
Court Technology Fee Fund	45,142	83,096	46,876	84,023	23,000	107,023	28.79%
Court Security Fee Fund	48,236	51,760	51,171	59,297	-	59,297	14.56%
Juvenile Case Manager Fee Fund	61,384	9,309	2,774	7,375	-	7,375	-20.78%
Truancy Prevention Fee Fund	-	9,040	9,040	9,165	-	9,165	1.38%
Police Seizure Fund	18,355	110,630	116,811	31,500	-	31,500	-71.53%
Hotel Tax Fund	3,356,550	4,053,826	4,121,125	4,474,997	683,900	5,158,897	27.26%
Community Development Fund	2,639,599	4,507,747	4,507,747	1,595,686	90,900	1,686,586	-62.58%
Memorial Cemetery Maintenance Fund	-	40,540	-	40,540	-	40,540	0.00%
PEG Fund	66,557	106,000	106,000	106,000	-	106,000	0.00%
R E Meyer Fund	-	31,000	-	30,975	-	30,975	-0.08%
Drainage Fund	1,461,023	1,856,413	1,781,028	1,950,991	68,000	2,018,991	8.76%
Roadway Maintenance Fee Fund	5,099,997	4,963,000	4,963,000	5,315,000	-	5,315,000	7.09%
Northgate Parking Fund	702,081	985,840	947,940	973,957	177,900	1,151,857	16.84%
Electric Fund	124,629,572	88,374,440	92,713,176	95,951,633	620,500	96,572,133	9.28%
Water Fund	6,892,250	6,969,490	7,313,332	7,391,244	343,600	7,734,844	10.98%
Wastewater Fund	6,413,546	7,329,404	7,132,206	7,557,680	127,400	7,685,080	4.85%
Solid Waste Fund	8,235,332	9,278,820	9,248,559	9,418,732	820,400	10,239,132	10.35%
<b>TOTAL</b>	<b>\$ 248,308,084</b>	<b>\$ 236,589,227</b>	<b>\$ 237,280,557</b>	<b>\$ 247,428,293</b>	<b>\$ 9,916,800</b>	<b>\$ 257,345,093</b>	<b>8.77%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 75,331,815	\$ 84,876,029	\$ 82,549,210	\$ 86,132,733	\$ 2,404,499	\$ 88,537,232	4.31%
Health Insurance	10,900,358	12,975,912	13,089,066	14,206,659	453,572	14,660,231	12.98%
Supplies	7,651,746	9,732,139	9,374,878	9,492,451	908,900	10,401,351	6.88%
Maintenance	7,574,808	9,891,982	9,664,345	10,079,278	308,670	10,387,948	5.01%
Purchased Services	34,789,158	41,721,288	40,524,150	39,784,872	3,129,259	42,914,131	2.86%
Legal Notices	22,404	40,274	31,701	40,574	10,000	50,574	25.57%
Purchased Power/Wheeling	111,364,646	73,763,000	78,348,870	80,000,000	-	80,000,000	8.46%
Capital Outlay	573,023	2,743,136	2,673,004	321,500	2,696,800	3,018,300	10.03%
Direct Capital	100,127	270,000	158,730	330,000	5,100	335,100	24.11%
Pay Plan Contingency	-	575,467	866,603	7,040,226	-	7,040,226	
<b>TOTAL</b>	<b>\$ 248,308,084</b>	<b>\$ 236,589,227</b>	<b>\$ 237,280,557</b>	<b>\$ 247,428,293</b>	<b>\$ 9,916,800</b>	<b>\$ 257,345,093</b>	<b>8.77%</b>

PERSONNEL							
	FY21 Actual	FY22 Revised Budget		FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
General Fund	691.70	699.70		700.70	20.00	720.70	3.00%
Property Casualty Fund	2.50	3.00		3.00	-	3.00	0.00%
Employee Benefits Fund	1.00	1.00		1.00	1.00	2.00	100.00%
Workers Comp Fund	1.50	2.00		2.00	-	2.00	0.00%
Utility Customer Service Fund	20.00	20.00		20.00	-	20.00	0.00%
Fleet Maintenance Fund	17.00	18.00		18.00	-	18.00	0.00%
Court Security Fund	0.50	0.50		0.50	-	0.50	0.00%
Hotel Tax Fund	14.30	15.30		14.30	3.00	17.30	13.07%
Community Development Fund	4.00	3.00		3.00	1.00	4.00	33.33%
Drainage Fund	18.00	18.00		18.00	-	18.00	0.00%
Northgate Fund	7.00	7.00		7.00	1.00	8.00	14.29%
Electric Fund	89.00	92.00		92.00	-	92.00	0.00%
Water Fund	43.00	44.00		44.00	-	44.00	0.00%
Wastewater Fund	47.00	46.00		47.00	1.00	48.00	4.35%
Solid Waste Fund	41.00	42.00		42.00	3.00	45.00	7.14%
<b>TOTAL</b>	<b>997.50</b>	<b>1,011.50</b>		<b>1,012.50</b>	<b>30.00</b>	<b>1,042.50</b>	<b>3.06%</b>



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

# General Fund

The General Fund is the chief operating fund and primary governmental fund of the City of College Station that includes Police, Fire, Public Works, Parks and Recreation, Planning and Development, Information Technology, Fiscal Services, and General Government.

The General Fund receives significant review from City staff, City Council, and the citizens. The General Fund is viewed as the “backbone” of the City since it provides most of the services for the community.

Fiscal and Budgetary Policy serves as a guide to enable the City to achieve a long-term stable and positive financial condition for the City.

## REVENUES

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 influences are explained below.

**Property (Ad Valorem) Taxes** – levied based on appraised value of property as determined by the Brazos Central Appraisal District. Major factors affecting property tax revenues include population, development, property values, tax rate and tax assessor appraisal. Anticipated revenues are based on the O&M tax rate per \$100 valuation.

**Sales Tax** – includes sales tax and mixed beverage taxes. Revenue estimates are based on analysis of historical revenues and expected future retail sales, employment, and economic factors. Population, retail sales, the economy and consumer price index are the major influences of sales tax revenue.

**Other Taxes** – includes franchise taxes for phone, cable, oil and gas, and natural gas.

**Licenses and Permits** - consists primarily of Planning and Development permits with an expected increase in FY23 vs the FY22 budget. Factors affecting these revenues include population, development, construction, and rate of charges.

**Charges for Services** – includes miscellaneous charges and fees from various departments within the General Fund, including Police, Fire, and Parks and Recreation. Major influences are rates of charges, population, and activity levels.

**Fines, Forfeits, and Penalties** - includes ticket and court fines from Municipal Court generated primarily through traffic citations.

**Intergovernmental Revenues** - reimbursements from Easterwood Airport, Texas A&M University, and College Station Independent School District for traffic control and various state and federal agreements are included as Intergovernmental Revenue. Reimbursements from the City of Bryan, Texas A&M University, and Brazos County for a portion of the Joint Emergency Operations Center’s Staff Assistant position are also reflected here as revenue. State and federal grants are also included in this type of revenue. The Fire department has applied for a SAFER grant that will cover years 1-3 of the costs for seven firefighters (see Fire Department text summary for more information).

**Investment Earnings** - estimated based on average fund balance and the interest rate on the pooled cash account.

**Utility Transfers** – the intent of these transfers is to provide a fair and reasonable return and benefit to the City and its citizens for their ownership risk related to the City’s various utility operations.

**Miscellaneous Revenues** – includes items such as sale of scrap metal, and other miscellaneous non-operating revenue.

## **EXPENDITURES**

The principal service provided by the City is to protect its residents’ lives and property. Public safety (Police and Fire departments) represents nearly half of operating expenditures in the General Fund.

Operating expenditures are proposed to increase in FY23 primarily due to the proposed pay plan and SLAs.

A total of 720.70 positions, including 20 new positions, are proposed in the FY23 General Fund budget. A full listing of personnel can be found in Appendix C.

There are departmental summaries for each function of the General Fund that detail expenditures by classifications and discusses the proposed SLAs.

Non-departmental expenditures include:

- Interfund transfers includes both transfers into the General Fund as well as transfers out of the General Fund to other funds.
- General and administrative transfers that reflect the recovery of the costs associated with the administrative services provided by departments within the General Fund to other funds.
- Public Agency funding – funding for other community agencies.
- Consulting Services – tax collections and data analytics assistance.
- Capital Outlay/Project Transfers – cash for capital purchases.

See Appendix I for detail discussion of General Fund non-departmental expenditures.

FY23 total expenditures and transfers are projected to increase 25.88% due to the FY22 one-time transfer in of \$20,477,319 for ARPA eligible expenses incurred.

## **CONTINGENCY**

Contingency funds are budgeted to cover unforeseen events that are not specifically accounted for in the departmental budgets.

Projected ending fund balance will meet reserve requirements in accordance with the City’s Fiscal and Budgetary policy.



# City of College Station

## General Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 33,572,361	\$ 46,783,987	\$ 46,783,987	\$ 67,951,072		\$ 67,951,072	
<b>Revenues</b>							
Ad Valorem Taxes	\$ 31,159,834	\$ 32,416,701	\$ 32,457,530	\$ 35,454,117	\$ -	\$ 35,454,117	9.37%
Sales Tax	33,806,416	33,694,435	37,996,420	38,826,352	-	38,826,352	15.23%
Other Taxes	2,484,475	2,507,000	2,793,860	2,484,000	-	2,484,000	-0.92%
Charges for Services	4,848,734	3,981,098	4,753,345	4,164,000	-	4,164,000	4.59%
Fines and Penalties	2,406,948	2,340,000	2,593,940	2,551,000	-	2,551,000	9.02%
Licenses and Permits	2,608,138	1,779,000	2,782,550	2,887,000	-	2,887,000	62.28%
Rents, Royalties and Contributions	579,414	571,331	531,470	526,331	-	526,331	-7.88%
Contributions	9,992	2,000	530	1,000	-	1,000	-50.00%
Other Revenue	173,458	241,000	225,460	229,000	-	229,000	-4.98%
Nongovernmental Grants	-	-	5,590	-	-	-	-
Intergovernmental	6,138,879	949,641	877,760	1,441,000	-	1,441,000	51.74%
Utility Transfer	14,907,000	14,484,700	14,484,700	14,996,380	-	14,996,380	3.53%
Investment Earnings	75,680	97,000	177,740	680,000	-	680,000	601.03%
Misc Non-Operating	240,350	147,000	248,570	252,000	-	252,000	71.43%
Gain (Loss) on Sale of Assets	13,496	3,176,780	2,470,990	-	-	-	-100.00%
<b>Total Revenues</b>	\$ 99,452,814	\$ 96,387,686	\$ 102,400,455	\$ 104,492,180	\$ -	\$ 104,492,180	8.41%
<b>Total Funds Available</b>	\$ 133,025,175	\$ 143,171,673	\$ 149,184,442	\$ 172,443,252		\$ 172,443,252	
<b>Expenditures:</b>							
Police Dept	\$ 23,902,336	\$ 27,737,126	\$ 27,092,255	\$ 27,616,773	\$ 1,386,400	\$ 29,003,173	4.56%
Fire Dept	20,257,493	23,143,366	23,114,689	23,519,285	1,996,800	25,516,085	10.25%
Public Works Dept	7,257,702	9,799,726	9,196,508	9,096,148	1,054,400	10,150,548	3.58%
PARD and Rec Programs	7,822,963	10,225,219	10,069,103	10,083,762	541,000	10,624,762	3.91%
Library	1,265,959	1,421,130	1,421,130	1,371,258	-	1,371,258	-3.51%
Planning and Development	3,906,464	4,800,901	4,641,706	4,844,491	339,900	5,184,391	7.99%
IT	5,651,081	7,222,650	6,816,429	7,528,010	442,900	7,970,910	10.36%
Fiscal Services Dept	4,530,666	5,641,127	5,071,863	5,279,605	256,200	5,535,805	-1.87%
General Government Dept	7,480,362	9,352,398	9,032,916	9,329,207	589,900	9,919,107	6.06%
Pay Plan Contingency	-	470,422	470,422	4,943,000	-	4,943,000	
<b>Total Operating Expenditures</b>	\$ 82,075,024	\$ 99,814,065	\$ 96,927,021	\$ 103,611,539	\$ 6,607,500	\$ 110,219,039	10.42%
<b>Transfers:</b>							
Transfers In	(490,421)	(20,582,399)	(20,582,399)	(1,300,000)	-	(1,300,000)	-93.68%
Transfers In - CIP	-	(2,063,000)	(2,063,000)	-	-	-	-100.00%
Transfers In - Replacements	(1,719,005)	(8,484,047)	(8,484,047)	(312,572)	-	(312,572)	-96.32%
G&A Transfers In	(6,496,704)	(6,309,315)	(6,309,315)	(7,565,070)	-	(7,565,070)	19.90%
Transfers Out	6,809,675	3,161,205	3,161,205	2,860,000	-	2,860,000	-9.53%
G&A Transfers Out	148,920	-	-	-	-	-	-
Capital Transfers Out	500,000	6,980,525	6,080,525	300,000	-	300,000	-95.70%
<b>Total Transfers (Sources) Uses</b>	(1,247,536)	(27,297,031)	(28,197,031)	(6,017,642)	-	(6,017,642)	-77.95%
<b>Other (Sources) Uses</b>							
Public Agency	1,568,126	1,646,328	1,646,328	1,736,529	-	1,736,529	5.48%
Consulting Services	51,000	4,000	4,000	55,000	-	55,000	1275.00%
Capital Outlay - Replacements	1,685,892	10,547,047	10,547,047	34,000	-	34,000	-99.68%
Other	3,189,930	7,605	7,605	278,572	-	278,572	3563.01%
Contingency	-	48,400	298,400	401,000	-	401,000	728.51%
<b>Total Other (Sources) Uses</b>	6,494,948	12,253,380	12,503,380	2,505,101	-	2,505,101	-79.56%
<b>Total Expenditures &amp; Transfers **</b>	\$ 87,322,437	\$ 84,770,414	\$ 81,233,370	\$ 100,098,998	\$ 6,607,500	\$ 106,706,498	25.88%
<b>Total Increase (Decrease)*</b>	\$ 12,130,377	\$ 11,617,272	\$ 21,167,085	\$ 4,393,182	\$ (6,607,500)	\$ (2,214,318)	
Measurement Focus Increase (Decrease)	1,081,249						
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ 46,783,987	\$ 58,401,259	\$ 67,951,072	\$ 72,344,254	\$ (6,607,500)	\$ 65,736,754	12.56%

\* Total FY23 Proposed Budget change includes 1-time expenses.

\*\* FY23 total expenditures and transfers are projected to increase 25.88% due to the FY22 one-time transfer in of \$20,477,319 for ARPA eligible expenses incurred.

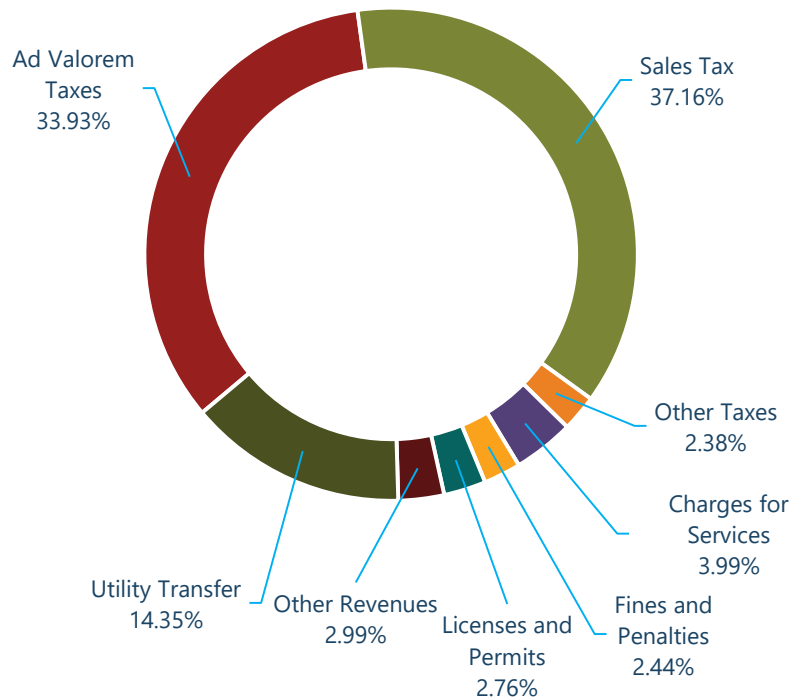
# City of College Station

## General Fund Five Year Forecast

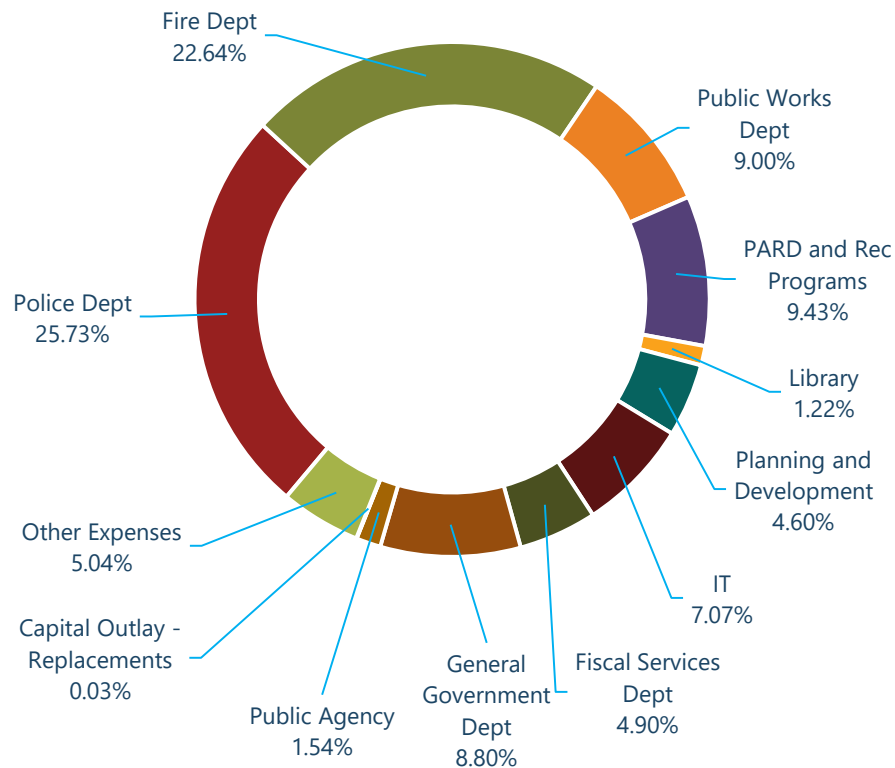
	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	FY24 Forecasted	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted
<b>Beginning Fund Balance</b>	<b>\$46,783,987</b>	<b>\$67,951,072</b>		<b>\$67,951,072</b>	<b>\$65,736,754</b>	<b>\$66,127,973</b>	<b>\$66,288,838</b>	<b>\$68,307,477</b>
<b>Total Revenues</b>	102,400,455	104,492,180		104,492,180	107,694,718	111,375,385	114,606,943	118,399,294
<b>Total Funds Available</b>	<b>\$149,184,442</b>	<b>\$172,443,252</b>		<b>\$172,443,252</b>	<b>\$173,431,472</b>	<b>\$177,503,358</b>	<b>\$180,895,781</b>	<b>\$186,706,771</b>
<b>Total Operating Expenditures</b>	96,927,021	103,611,539	6,607,500	110,219,039	110,079,021	113,752,703	117,019,659	120,391,295
<b>Total Transfers (Sources) Uses</b>	(28,197,031)	(6,017,642)	-	(6,017,642)	(8,977,022)	(8,840,783)	(10,754,556)	(11,082,553)
<b>Total Other (Sources) Uses</b>	12,503,380	2,505,101	-	2,505,101	6,201,500	6,302,600	6,323,200	6,427,300
<b>Total Expenditures &amp; Transfers</b>	<b>\$81,233,370</b>	<b>\$100,098,998</b>	<b>\$6,607,500</b>	<b>\$106,706,498</b>	<b>\$107,303,499</b>	<b>\$111,214,521</b>	<b>\$112,588,303</b>	<b>\$115,736,042</b>
<b>Total Increase (Decrease)*</b>	<b>\$21,167,085</b>	<b>\$4,393,182</b>	<b>(\$6,607,500)</b>	<b>(\$2,214,318)</b>	<b>391,219</b>	<b>160,864</b>	<b>2,018,640</b>	<b>2,663,252</b>
Measurement Focus Increase (Decrease)								
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$67,951,072</b>	<b>\$72,344,254</b>	<b>(\$6,607,500)</b>	<b>\$65,736,754</b>	<b>\$66,127,973</b>	<b>\$66,288,838</b>	<b>\$68,307,477</b>	<b>\$70,970,729</b>
<b>Add: Assigned Fund Balances</b>								
Reserve for Future Operational Needs	3,809,570	1,703,863		1,703,863	3,541,035	5,646,949	7,752,863	9,982,593
Additional reserve for Bond Rating	5,471,520	5,636,207		5,636,207	5,814,026	6,002,765	6,167,143	6,340,930
Departmental Inflation Reserve	-	1,000,000		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Employee Benefits Reserve	-	1,760,000		1,760,000	1,874,000	1,952,660	2,028,873	2,111,183
Fuel Increase Reserve	750,000	500,000		500,000	500,000	500,000	500,000	500,000
Future Economic Development	150,000	500,000		500,000	500,000	500,000	500,000	500,000
Traffic Calming (FY22 1x SLA)	-	75,000		75,000	75,000	75,000	75,000	75,000
Misc Council Requests	275,000	275,000		275,000	275,000	275,000	275,000	275,000
Tyler Technology Credit	67,000	-		-	-	-	-	-
<b>Assigned Fund Balance</b>	<b>10,523,090</b>	<b>11,450,070</b>	<b>-</b>	<b>11,450,070</b>	<b>13,579,061</b>	<b>15,952,374</b>	<b>18,298,879</b>	<b>20,784,706</b>
<b>Ending Unassigned Fund Balance</b>	<b>\$57,427,982</b>	<b>\$60,894,185</b>	<b>(\$6,607,500)</b>	<b>\$54,286,685</b>	<b>\$52,548,912</b>	<b>\$50,336,463</b>	<b>\$50,008,598</b>	<b>\$50,186,024</b>

\* Total FY23 Budget change includes 1-time expenses.

## GENERAL FUND- FY23 SOURCES



## GENERAL FUND- FY23 USES



# City of College Station

## General Fund

### Operations Expenditure Summary

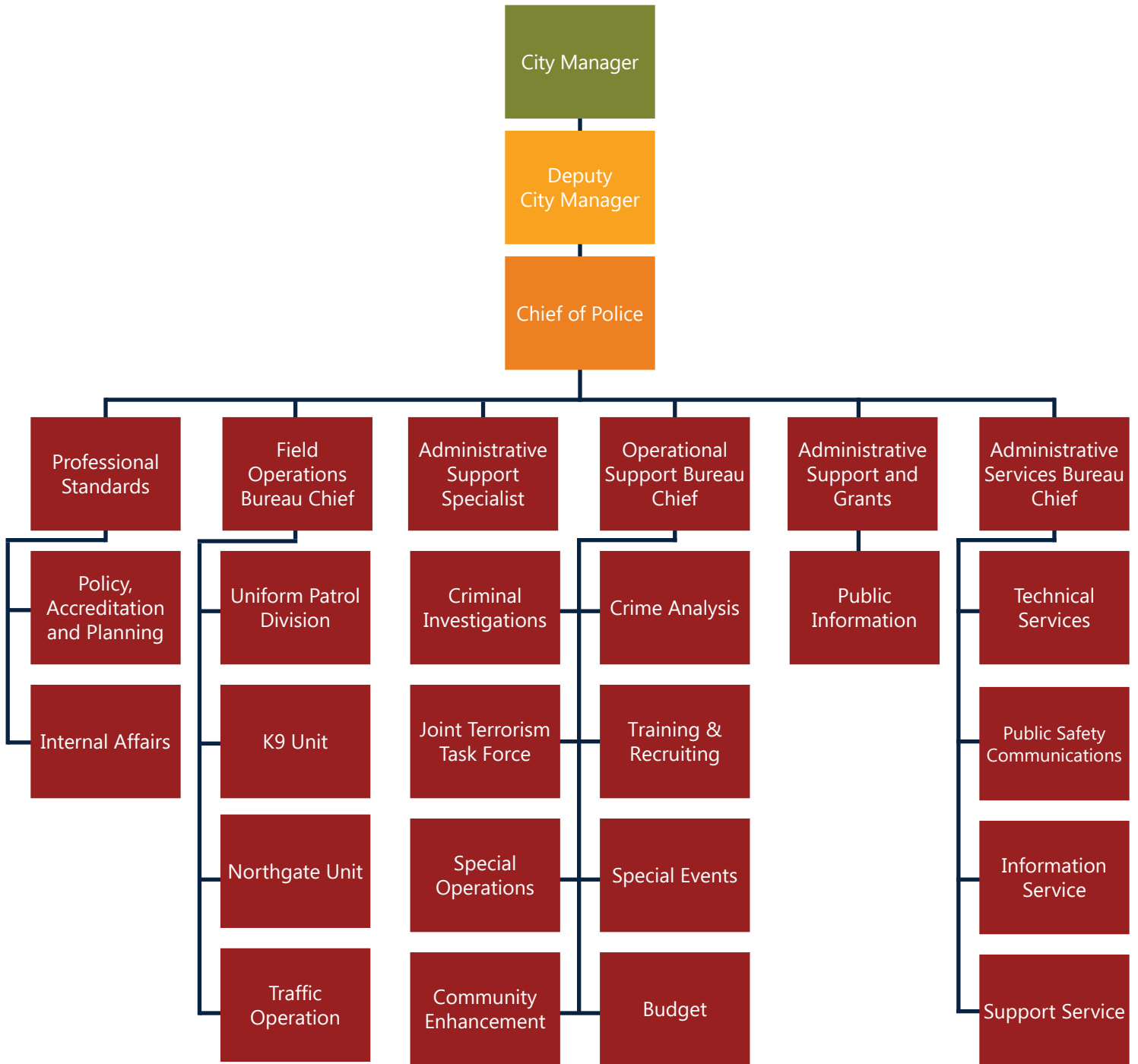
EXPENDITURE BY DEPARTMENT								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Police	\$ 23,902,336	\$ 27,737,126	\$ 27,092,255	\$ 27,616,773	\$ 1,386,400	\$ 29,003,173	4.56%	
Fire	20,257,493	23,143,366	23,114,689	23,519,285	1,996,800	25,516,085	10.25%	
Public Works	7,257,702	9,799,726	9,196,508	9,096,148	1,054,400	10,150,548	3.58%	
Parks and Recreation	7,822,963	10,225,219	10,069,103	10,083,762	541,000	10,624,762	3.91%	
Library	1,265,959	1,421,130	1,421,130	1,371,258	-	1,371,258	-3.51%	
Planning and Development Services	3,906,464	4,800,901	4,641,706	4,844,491	339,900	5,184,391	7.99%	
Information Technology	5,651,081	7,222,650	6,816,429	7,528,010	442,900	7,970,910	10.36%	
Fiscal Services	4,530,666	5,641,127	5,071,863	5,279,605	256,200	5,535,805	-1.87%	
General Government	7,480,362	9,352,398	9,032,916	9,329,207	589,900	9,919,107	6.06%	
Pay Plan Contingency	-	470,422	470,422	4,943,000	-	4,943,000		
<b>TOTAL</b>	<b>\$ 82,075,024</b>	<b>\$ 99,814,065</b>	<b>\$ 96,927,021</b>	<b>\$ 103,611,539</b>	<b>\$ 6,607,500</b>	<b>\$ 110,219,039</b>	<b>10.42%</b>	

EXPENDITURE BY CLASSIFICATION								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Salaries and Benefits	\$ 54,525,484	\$ 62,082,509	\$ 59,844,126	\$ 62,487,320	\$ 1,639,171	\$ 64,126,491	3.29%	
Health Insurance	7,530,644	8,987,860	9,080,345	9,837,061	302,643	10,139,704	12.82%	
Supplies	2,913,398	4,532,922	4,250,082	3,799,394	731,309	4,530,703	-0.05%	
Maintenance	5,347,708	7,385,627	7,071,006	7,309,848	249,398	7,559,246	2.35%	
Purchased Services	11,553,702	14,832,725	14,699,096	15,135,016	2,355,179	17,490,195	17.92%	
Capital Outlay	204,088	1,522,000	1,511,944	99,900	1,329,800	1,429,700	-6.06%	
Pay Plan Contingency	-	470,422	470,422	4,943,000	-	4,943,000		
<b>TOTAL</b>	<b>\$ 82,075,024</b>	<b>\$ 99,814,065</b>	<b>\$ 96,927,021</b>	<b>\$ 103,611,539</b>	<b>\$ 6,607,500</b>	<b>\$ 110,219,039</b>	<b>10.42%</b>	

PERSONNEL							
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Police	220.00	223.00	223.00	4.00	227.00	1.79%	
Fire	166.00	166.00	166.00	8.00	174.00	4.82%	
Public Works	51.00	51.00	51.00	-	51.00	0.00%	
Parks and Recreation	67.70	67.70	67.70	2.00	69.70	2.95%	
Library	-	-	-	-	-	-	
Planning and Development Services	45.00	45.00	45.00	1.00	46.00	2.22%	
Information Technology	31.25	31.25	31.25	1.00	32.25	3.20%	
Fiscal Services	47.25	47.25	47.25	2.00	49.25	4.23%	
General Government	63.50	68.50	69.50	2.00	71.50	4.38%	
<b>TOTAL</b>	<b>691.70</b>	<b>699.70</b>	<b>700.70</b>	<b>20.00</b>	<b>720.70</b>	<b>3.00%</b>	

# POLICE DEPARTMENT

## City of College Station



# Police Department



The Police Department provides services that help keep the community safe. Services include police patrol by certified police officers who are assigned to specific areas of the City and are equipped with police vehicles and all necessary equipment. Criminal investigation for the investigation of reported crimes.

Animal control, communications and emergency medical dispatch support for police, fire, and EMS. Along with a recruiting and training division that serves as a support and training function for the Department.

The Police Department has identified several areas that are vital to the continued success of the department: continuing effective recruitment and retention, balancing organizational growth to the needs of the City, and maintaining existing service levels.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan.

The budget for FY23 includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Northgate Sergeant and vehicle	\$143,400	\$161,200	\$304,600	Goal 1	KPI 2
Northgate Officer and vehicle	137,600	124,800	262,400	Goal 1	KPI 2
IT Technical Services Specialist - Public Safety	9,500	72,200	81,700	Goal 1	KPI 1
Training / Testing / Onboarding Computers	31,200	-	31,200		KPI 1
Dispatch Consolettes	61,900	-	61,900		KPI 2
AXON consolidation package	-	470,000	470,000	Goal 1	KPI 1
Cell Phone / Ticket Writers	38,700	69,400	108,100	Goal 1	KPI 1
Records Technician	2,900	63,600	66,500		KPI 1
<b>Police Department SLAs Total</b>	<b>\$425,200</b>	<b>\$961,200</b>	<b>\$1,386,400</b>		

- The Northgate Sergeant is responsible for providing law enforcement services, supervising other CSTEP Officers in their duties, and acting as liaison for the City in the Northgate Entertainment District.
- The Northgate Officer is responsible for providing law enforcement services as well as acting as liaison for the City in the Northgate Entertainment District.
- The Technology Services Specialist serves as the administrator for CAD/Mobile/RMS, Axon/evidence.com and Mobile Forms Designer. Duties include providing support to Police users and address IT tickets for vehicles. This position would be instrumental in performing repairs and upgrades while assisting with hardware and software rollouts from IT.
- Training, Testing, and Onboarding Computers will administer entry level testing for Police Officers and Telecommunications, as well as promotional testing for sergeant and lieutenant exams.

- The Dispatch Consolettes will allow the Communications Center to maintain full functionality in the event the primary system becomes unavailable. The Police Department does not currently possess an emergency communications backup system.
- AXON presently provides Police with a variety of equipment and digital storage including fleet cameras, body cameras, digital evidence storage, and tasers. The City's contract with AXON is currently up for renewal and consolidated with other departments.
- Utilizing cell phones with the Brazos Tech Application, in lieu of ticket writers, performs the same function while reducing the quantity of equipment carried by the officer and enhances the officers' capabilities.
- The Record Technician is responsible for the daily auditing and validating of all police reports, daily auditing and validating of DORS reports, coding reports for NIBRS entry, maintaining the transfer of citations from Brazos Tech to RMS, data entry of paper citations, and transferring data from CRASH to RMS, maintaining the Master Name Index, audit, process and approve supplements, perform record checks for the military and other government agencies, notify schools for juvenile referrals, audit tow vehicle logs and send notification to owners, scan, process and attach documents related to reports, maintain incomplete report data base, report sexual assault statistics to DPS, supply Municipal Court and District Court with probable cause statements, provide DWI/ALR paperwork to DPS, deliver subpoenas, forward citizen request for prosecution to Legal and processing open record requests.

# City of College Station

## Police

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Police Administration	\$ 1,313,413	\$ 1,557,387	\$ 1,648,442	\$ 1,632,147	\$ 670,000	\$ 2,302,147	47.82%	
Uniform Patrol	11,300,908	12,690,539	12,690,572	12,453,295	258,820	12,712,115	0.17%	
Criminal Investigation	3,532,242	3,880,023	3,630,743	4,269,141	-	4,269,141	10.03%	
Recruiting & Training	1,080,973	1,378,503	1,331,083	1,360,578	49,964	1,410,542	2.32%	
Support Services	3,118,684	4,179,443	3,955,283	3,831,691	198,340	4,030,031	-3.57%	
Communications	1,762,550	2,028,062	1,905,905	2,054,643	61,900	2,116,543	4.36%	
Special Operations	317,329	310,758	300,672	281,101	-	281,101	-9.54%	
Information Services	621,053	644,792	693,957	724,935	63,500	788,435	22.28%	
Community Enhancement	710,600	886,528	764,196	829,356	-	829,356	-6.45%	
PD Technology	144,582	181,089	171,402	179,886	83,876	263,762	45.65%	
<b>TOTAL</b>	<b>\$ 23,902,336</b>	<b>\$ 27,737,126</b>	<b>\$ 27,092,255</b>	<b>\$ 27,616,773</b>	<b>\$ 1,386,400</b>	<b>\$ 29,003,173</b>	<b>4.56%</b>	

EXPENDITURE BY CLASSIFICATION								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Salaries and Benefits	\$ 18,026,965	\$ 20,083,590	\$ 19,674,091	\$ 20,139,837	\$ 268,812	\$ 20,408,649	1.62%	
Health Insurance	2,406,009	2,861,638	2,929,510	3,116,789	59,419	3,176,208	10.99%	
Supplies	834,172	1,401,693	1,155,610	986,981	315,167	1,302,148	-7.10%	
Maintenance	429,051	449,930	427,181	538,147	11,000	549,147	22.05%	
Purchased Services	2,145,600	2,543,775	2,509,363	2,815,519	583,702	3,399,221	33.63%	
Capital Outlay	60,540	396,500	396,500	19,500	148,300	167,800	-57.68%	
<b>TOTAL</b>	<b>\$ 23,902,336</b>	<b>\$ 27,737,126</b>	<b>\$ 27,092,255</b>	<b>\$ 27,616,773</b>	<b>\$ 1,386,400</b>	<b>\$ 29,003,173</b>	<b>4.56%</b>	

PERSONNEL							
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Police Administration	10.00	10.00	10.00	-	10.00	0.00%	
Uniform Patrol	109.00	109.00	109.00	2.00	111.00	1.83%	
Criminal Investigation	34.00	37.00	37.00	-	37.00	0.00%	
Recruiting & Training	10.00	10.00	10.00	-	10.00	0.00%	
Support Services	8.00	8.00	8.00	-	8.00	0.00%	
Communications	28.00	28.00	28.00	-	28.00	0.00%	
Special Operations	-	1.00	1.00	-	1.00	0.00%	
Information Services	10.00	10.00	10.00	1.00	11.00	10.00%	
Community Enhancement	9.00	8.00	8.00	-	8.00	0.00%	
PD Technology	2.00	2.00	2.00	1.00	3.00	50.00%	
<b>TOTAL</b>	<b>220.00</b>	<b>223.00</b>	<b>223.00</b>	<b>4.00</b>	<b>227.00</b>	<b>1.79%</b>	



# POLICE DEPARTMENT

## STRATEGIC PLAN

### **Mission Statement**

To protect and serve with excellence.

### **Top Departmental Goals**

- 1) Goal: Reduce Crime
  - a) Issue: One of our key goals as a Police Department is crime reduction. As the city grows and becomes more diverse, the types and frequency of crime increases. These increased demands challenge our limited staffing in the communications center and on patrol. The outcome is more reactive work with limited time for pro-active crime prevention strategies. The Criminal Investigations Division also feels the strain as the complexity of the investigations has become more technology driven.
  - b) Plan of Action: Commit to a long-term plan to increase sworn and professional civilian staffing resources to recommended levels; annually re-evaluate department needs using the same quantitative methodology as was used to create the initial report for sworn staffing.
  - c) Strategic Initiative(s): Core Services and Infrastructure, and Neighborhood Integrity
- 2) Goal: Reduce the Fear of Crime
  - a) Issue: Reducing the fear of crime is correlated with reducing crime and the same factors can impact both variables. While crime reduction is our first priority, reduction of the fear of crime is also important to our citizens and visitors. It is important that we provide an accurate picture of the crime in our community.
  - b) Plan of Action: We have employed several strategies to accomplish reducing the fear of crime in the community. We have and will continue to utilize our Community Enhancement Unit to keep our officers informed of crime trends. The social media officer will continue to work with the community on awareness of crime and strategies to help harden the target, so they don't become victims.
  - c) Strategic Initiative(s): Core Services and Infrastructure, and Neighborhood Integrity
- 3) Goal: Build and Maintain Effective Partnerships
  - a) Issue: Police work stands upon a foundation of public trust, and 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. In order to best achieve this goal, our department will focus our efforts to build partnerships through all staff in the organization. We will need to continue the pursuit of necessary staffing to enable the proactive time necessary to best facilitate the success in achieving this goal.
  - c) Strategic Initiative(s): Core Services and Infrastructure, and Neighborhood Integrity

- 4) Goal: Improve the Overall Quality of Life in the Community
- a) Issue: The citizens of College Station expect high-quality service from their police department. The service level we provide is what builds partnerships necessary for our success and these relationships help us reduce crime and the fear of crime. However, as growth and demands of the City continue to increase, additional resources are required to improve our service delivery models in order to be able to sustain core services.
  - b) Plan of Action: We will continue to identify efficiencies in order to respond to the increasing demands of the City. We will utilize technology to increase efficiency, as well as identify tasks that can be performed by police assistants, freeing officers time to focus on the needs of the community.
  - c) Strategic Initiative(s): Core Services and Infrastructure, and Neighborhood Integrity

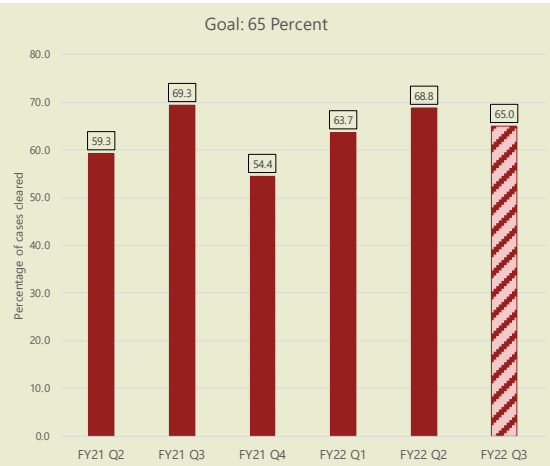
# POLICE DEPARTMENT

## KEY PERFORMANCE INDICATORS

### Criminal Investigations Case Clearance Rates

The Criminal Investigation Division is comprised of Detective and Police Assistants who are assigned a variety of cases. The cases are investigated and at the conclusion of the investigation, one of the following terms are utilized to classify how the case was closed: Inactive, Exceptionally Cleared, Cleared by Arrest, and Unfounded. Each term has different attributes to help explain why or how the case was closed in the manner it was. Of those terms, Inactive cases are never considered "cleared" and act against the clearance rate for the division. Our goal is to achieve a case clearance rate of sixty-five percent of assigned cases, although a wide variety of variables such as spikes in reported crimes, major investigations, or staffing attrition negatively impact our ability to consistently achieve the goal. Due to the carry over factor of criminal cases, these metrics are an aggregate average for the last four quarters.

Strategic Goal: City Council Goal III - Core Services and infrastructure



### Officer Response Times to Priority One Calls

The police patrol staff are assigned to sectors within the city and are responsible for patrolling these sectors proactively between calls for service. Priority one calls, such as in progress theft, assault and burglaries as well as 911 emergencies are dispatched to officers closest to the call. The response time goal is to respond and arrive within 6 minutes thirty seconds to each of these calls. The response times are impacted by current demands at the time of the call, traffic congestion during the response, and staffing limitations.

Objective: City Council Goal III - Core Services and infrastructure



### Percent of 911 Calls Answered within 15 Seconds\*

The police communications center is the primary public safety answering point for all emergency calls in the city of College Station and non-emergency calls that come into the police and fire department. On average, the communications center answers approximately 21,362 telephone calls per month. Of these calls, approximately 3,972 are received through the 911 emergency line. The communications center maintains a goal of answering 90% of these emergency calls within 15 seconds. This standard has been updated from 10 seconds to 15 seconds to reflect the National Emergency Number Association's 9-1-1 Call Processing Standard, which was revised in April 2020. Use of this update standardizes the method of call handling across jurisdictional boundaries and aligns with the metrics used by the National Fire Protection Association. Factors that can impact call wait times are demands at the time of the call and staffing limitations in the communications center.

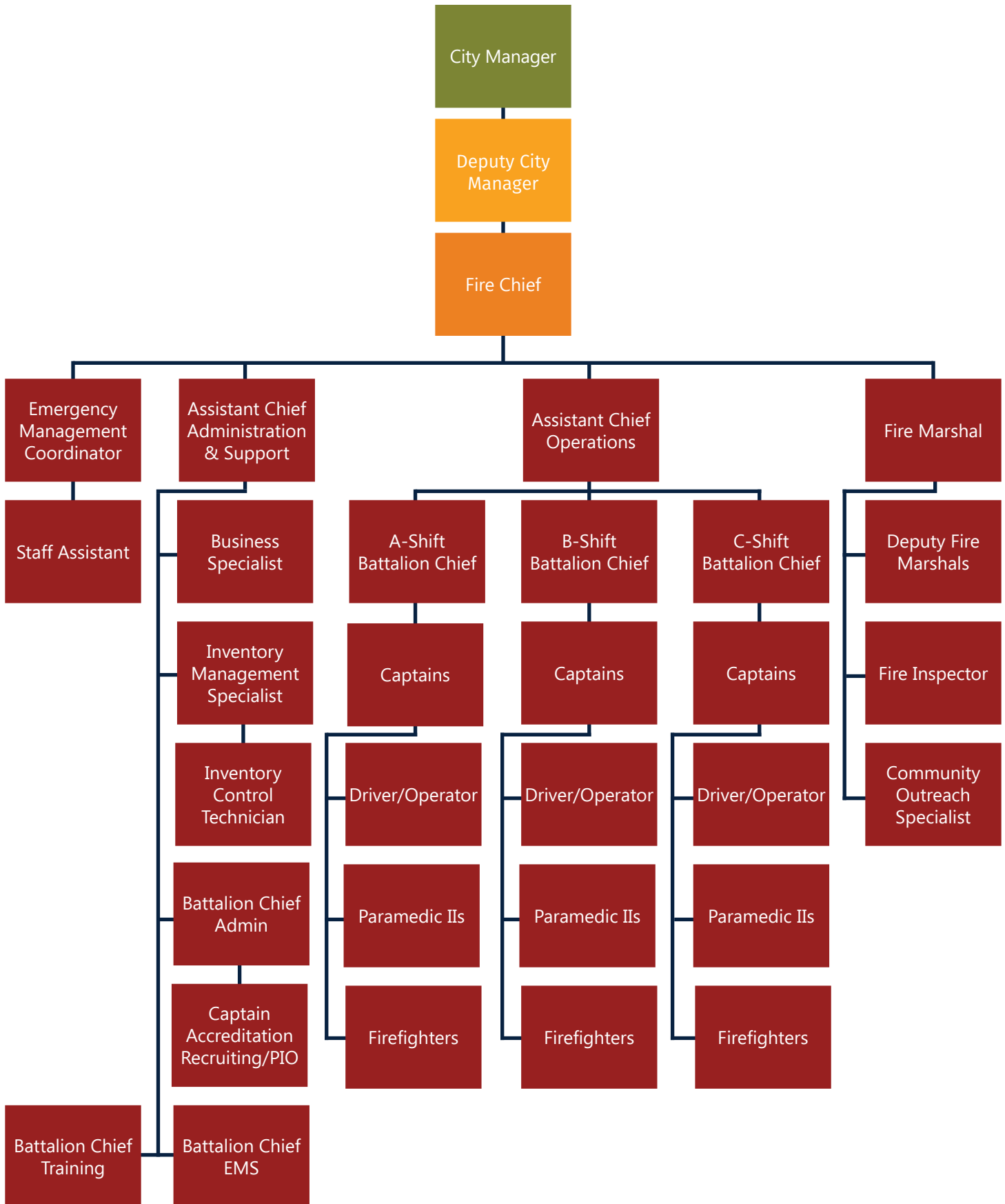
Objective: City Council Goal III - Core Services and infrastructure

\* The metrics for this KPI changed in FY22 to measure the Percent of 911 calls answered within 15 seconds (This is the standard used by the National Emergency Number Association. FY21 numbers measures calls answered within 10 seconds)



# FIRE DEPARTMENT

## City of College Station



# Fire Department

The Fire Department provides fire, emergency medical services (EMS), and specialized rescue to the City of College Station. The department has an automatic aid plan for fire and EMS with the Bryan Fire Department. The department is responsible for fire suppression on Texas A&M University's main campus and provides services to rural areas of Brazos County through mutual aid or contractual agreements.



Fire Department contains: 166 employees consisting of 147 firefighters and paramedics on shift and 19 staff positions, 16 staffed emergency response vehicles that include ladder trucks, ambulances, and engines, responding from six stations throughout the City. Cross-staffed specialized rescue vehicles include Hazmat, Wildland, and Water Rescue. The department also provides a medical bike team used for special events and to support Northgate Operations.

The basic services provided by the Fire Department include:

- Fire response
- Emergency medical response
- Community risk reduction, fire prevention services, commercial fire and life safety inspections and fire prevention training at local schools and various functions
- Hazardous material response
- Arson investigation
- Emergency management

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan.

The FY23 budget includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Deputy Fire Marshal body armor / body cam replacements	\$10,900	\$6,400	\$17,300	Goal 1	
Replacement of Wildland PPE	21,100	3,000	24,100	Goal 1	
Knox Med Vault replacement	12,300	-	12,300	Goal 3	
7 Firefighters and Additional Full-time Ambulance	548,900	854,500	1,403,400	Goal 2	KPI 1,2
Continuity of Operations plan for city	108,300	-	108,300	Goal 3	
Additional Reserve Ambulance to fleet	203,000	125,200	328,200	Goal 2	KPI 1,2
Fire/EMS Regulatory Compliance/Educator	3,500	99,700	103,200	Goal 2	
<b>Fire Department SLAs Total</b>	<b>\$908,000</b>	<b>\$1,088,800</b>	<b>\$1,996,800</b>		

- Funding request for fire prevention body armor and body cameras. Ballistic vests that were purchased in 2017 are approaching the expiration date and should be replaced. This request also includes body cameras for the Deputy Fire Marshals.
- Wildland Personal Protective Equipment (PPE) Replacement funding is requested. The PPE is approaching the 10-year life expectancy.
- Request to purchase Med Vaults. Currently, all the Fire Stations (6) have Med Vaults to secure medications as required for DEA compliance. These med vaults are older versions and spare parts are not available. After initial setup, these new Med Vaults will also be Wi-Fi enabled and will be programmed through the cloud like the rest of the inventory.
- Funding request for 7 firefighters and an ambulance. This SLA is dependent upon being awarded the SAFER grant for 7 additional positions that will be utilized to add an additional full-time ambulance to the fleet. The SAFER grant was submitted in December 2021 and awards will be announced in the fall of 2022. If awarded, this grant would pay 100% salary and benefits for 7 FTEs for three consecutive years (FY23, FY24, FY25) estimated annual revenue is \$690,000. It would also pay for initial purchase of PPE.
- SLA for a continuity of operations plan for the City of College Station that would establish policy and guidance, ensuring that critical functions continue and that personnel and resources are relocated to an alternate facility in case of emergencies. The plan will develop procedures for: alerting, notifying, activating, and deploying employees.  
Every day, our city personnel provide critical services and perform essential functions upon which our neighbors and communities depend. Continuity ensures that the whole community has a plan for sustaining these services and functions when normal operations are disrupted.
- SLA for an increase in the reserve ambulance fleet. Requesting to remount a current Frazer ambulance module on a new chassis to reduce the overall cost to increase our reserve fleet to include three reserve units.
- Funding request for an EMS Compliance Assistant and Educator. With the rapid growth of the Fire department, increased administrative support staff is needed. This position is needed to aid with quality assurance of EMS delivery by our members. This includes EMS run review, EMS instruction, documentation, and maintenance of certifications.



# City of College Station

## Fire

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Fire Administration *	\$ (34,646)	\$ 1,565,639	\$ 1,464,271	\$ 1,641,520	\$ 103,200	\$ 1,744,720	11.44%
Emergency Management	338,943	434,956	440,067	369,715	108,300	478,015	9.90%
Emergency Operations	20,004,085	20,303,404	20,390,865	20,702,310	1,768,000	22,470,310	10.67%
Fire Prevention *	(37,578)	839,368	819,486	805,740	17,300	823,040	-1.95%
Fire Training *	(13,311)	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 20,257,493</b>	<b>\$ 23,143,366</b>	<b>\$ 23,114,689</b>	<b>\$ 23,519,285</b>	<b>\$ 1,996,800</b>	<b>\$ 25,516,085</b>	<b>10.25%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 15,353,294	\$ 16,804,457	\$ 16,756,464	\$ 17,260,851	\$ 707,860	\$ 17,968,711	6.93%
Health Insurance	1,943,613	2,107,297	2,107,297	2,346,271	122,384	2,468,655	17.15%
Supplies	665,144	934,070	934,070	888,669	216,527	1,105,196	18.32%
Maintenance	376,196	404,190	404,190	507,039	22,452	529,491	31.00%
Purchased Services	1,899,846	2,258,353	2,277,668	2,516,455	277,577	2,794,032	23.72%
Capital Outlay	19,400	635,000	635,000	-	650,000	650,000	2.36%
<b>TOTAL</b>	<b>\$ 20,257,493</b>	<b>\$ 23,143,366</b>	<b>\$ 23,114,689</b>	<b>\$ 23,519,285</b>	<b>\$ 1,996,800</b>	<b>\$ 25,516,085</b>	<b>10.25%</b>

PERSONNEL						
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Fire Administration *	-	8.00	8.00	1.00	9.00	12.50%
Emergency Management	2.00	2.00	2.00	-	2.00	0.00%
Emergency Operations	164.00	149.00	149.00	7.00	156.00	4.70%
Fire Prevention *	-	7.00	7.00	-	7.00	0.00%
<b>TOTAL</b>	<b>166.00</b>	<b>166.00</b>	<b>166.00</b>	<b>8.00</b>	<b>174.00</b>	<b>4.82%</b>

\* FY21 balances in Fire Administration, Fire Prevention, and Fire Training were reversals of prior year accounting entries. FY21 expenditures occurred in Emergency Operations.

# **FIRE DEPARTMENT**

## **STRATEGIC PLAN**

### **Mission Statement**

CSFD continually reduces risk in our community through fire and health safety education, fire prevention and investigation, emergency management, and special event operations. We increase operational readiness through training, quality improvement, and data-driven decision making. We respond to and effectively mitigate calls for medical service, fire suppression, and specialized rescue. We collaborate with our community partners to achieve this mission.

***We demonstrate Excellence Through Service.***

### **Top Departmental Goals**

- 1) Goal: Firefighter Safety
  - a) Issues: Staffing, health and wellness, training, and high-speed roadway safety alternatives
  - b) Action Plan:
    - i) Staffing – Increase to 4-member engines for response to structure fires, add a 2nd battalion chief, incident command techs.
    - ii) Health and wellness – Conduct annual medical, cancer, and behavioral screenings. Increase overall physical fitness level of members.
    - iii) Training – Support training for specialized teams including HazMat, Wildland, Water Rescue, and Special Events. Conduct initial Active Attack Integrated Response and Fireground Survival Training. Provide leadership training for company officers. Continue BlueCard Incident Command training.
    - iv) High-speed roadway safety – Invest in alternative helmet styles and a cross-staffed crash attenuator response vehicle.
  - c) City Council Strategic Initiative(s): Core Services and Infrastructure
- 2) Goal: Customer Service
  - a) Issues: Deployment, service-delivery, community engagement, training, and professional development.
  - b) Action Plan:
    - i) Deployment – Staff and deploy a 5th full-time ambulance by utilizing SAFER grant to supplement staffing costs. Add a 3rd reserve ambulance to fleet.
    - ii) Service-delivery training – Train and maintain adequate Firefighter Paramedics to meet daily staffing requirements.
    - iii) Professional development – Invest in hands-on training to include EMS training, special operations/teams training, and leadership training.
    - iv) Community engagement – Education and inform the community through social and traditional media, conduct home safety surveys, build partnerships, attend community events, and increased use of fire station community rooms.
  - c) City Council Strategic Initiative(s): Core Services and Infrastructure



3) Goal: Fiscal Responsibility

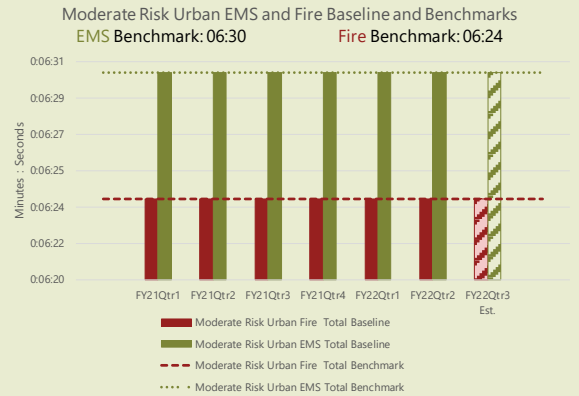
- a) Issues: Operate within annual approved budget, evaluate contractual agreements and obligations, plan for Station 7, and increase retention of department members.
- b) Action Plan:
  - i) Operate within budget – Develop realistic spending plans, monitor, and track spending, ensure initial and ongoing funding for new programs, and seek alternative funding sources.
  - ii) Evaluate contracts and agreements – Promote a financial partnership with TAMU for emergency services. Negotiate the automatic aid agreement with the City of Bryan based on tiered acuity to prioritize critical calls and maintain resource allocation. Evaluate the reimbursement processes for TIFMAS, TTF-1, EMTF-7, TAMU, and special event standbys.
  - iii) Provide support for a bond election – Provide data analysis for the need for Station 7 location, design, and initial equipment. Seek citizen engagement.
  - iv) Increase retention of department members – Recruit and hire employees with ties to the BCS community. Maintain competitive salary and benefits in all ranks based on the entire industry market. Consolidate and reduce the number of steps in the FF Step pay plan and develop a lateral hire program. Provide specialized teams and advanced learning opportunities. Engage employees and families. Celebrate individual success and milestones.
- c) City Council Strategic Initiative(s): Core Services and Infrastructure

# FIRE DEPARTMENT

## KEY PERFORMANCE INDICATORS

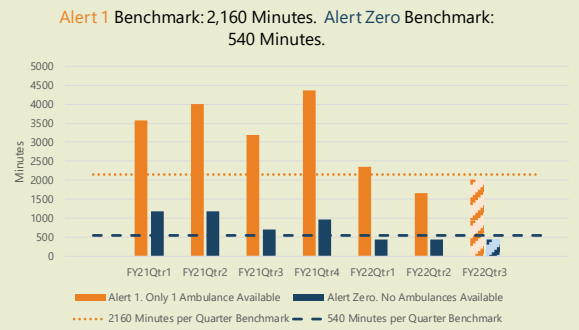
### Total Response Time

Total response time is a measure of time elapsed between the 9-1-1 call getting answered at the Emergency Communications Center, and the fire department arriving at the scene. Total response time is a combination of 1) call processing time, 2) turnout time, and 3) travel time. This KPI measures the fire department's total response time to moderate risk EMS and moderate risk fire calls in areas categorized as urban - over 2,500 persons per square mile. Times are reported at the 90th percentile. Benchmarks reflect national standards.



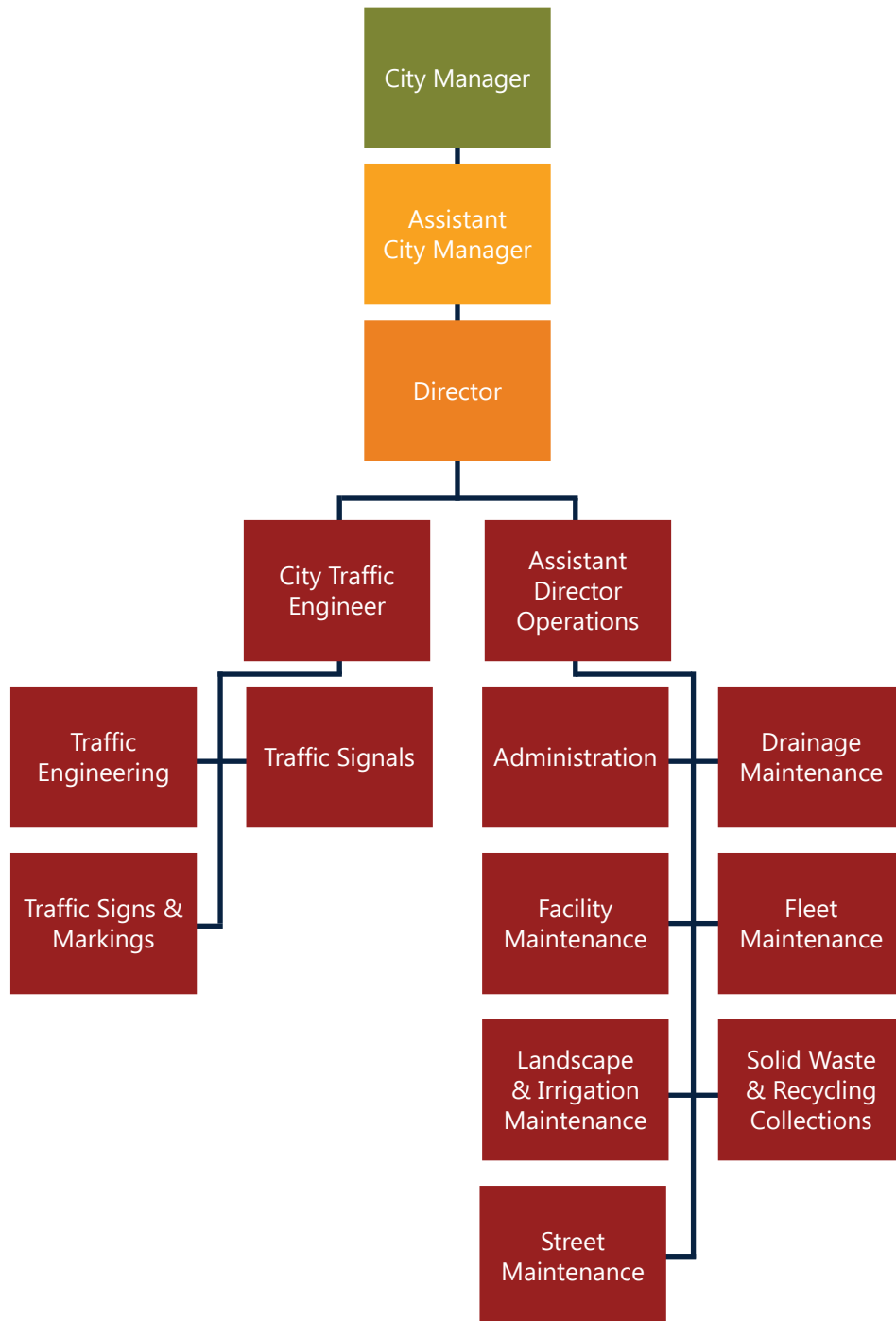
### Ambulance Unavailability

Ambulance Unavailability is a measure of the amount of time the fire department has one (Alert 1) or zero (Alert Zero) ambulances available for the next emergency call. The benchmark for Alert 1 is 2,160 minutes, or 36 hours per quarter (12 hours per month). The benchmark for Alert Zero is 540 minutes, or 9 hours per quarter (3 hours per month). In FY22Qtr1 the department began staffing a 5th ambulance during peak times and adjusted its EMS automatic aid agreement with the City of Bryan.



# PUBLIC WORKS

## City of College Station



# Public Works Department



The Public Works Department consists of the following divisions: Administration, Drainage Maintenance, Facility Maintenance, Fleet Maintenance, Landscape & Irrigation Maintenance, Solid Waste & Recycling Collections, Street Maintenance, Traffic Engineering, Traffic Signals, and Traffic Signs & Markings. Capital Projects Operations Division moved to the General Government Department in FY21. Facility Maintenance will be moving to the Capital Projects Operations department in FY23.

The department consists of 132 full-time equivalent employees with 51 being funded in the General Fund. Public Works is also funded by the Solid Waste Fund, Fleet Maintenance Fund, Drainage Utility Fund, and Roadway Maintenance Fund.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan.

FY23 budget includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Facility Maintenance – Corrective Increases	\$643,300	\$22,200	\$665,500	Goal 3	KPI 5
Traffic Calming	100,000	-	100,000	City Goal	
Signals Bucket Truck	200,000	38,900	238,900	Goal 1	KPI 3
Markings Maintenance Increase	50,000	-	50,000	Goal 1	
<b>Public Works SLAs Total</b>	<b>\$993,300</b>	<b>\$61,100</b>	<b>\$1,054,400</b>		

- Public Works has requested corrective building funds for the ninth year of corrective measures for City facilities.
- The Public Works Traffic Engineering Division budget annually receives funds to work with neighborhoods to develop and design their desired traffic calming plans. The FY23 Traffic Calming SLA requests the estimated funds needed to construct the traffic calming plans. This SLA supports the City's strategic plan goal to improve safety and neighborhood integrity in the City.
- The requested service level adjustment is for the purchase of an additional bucket truck to be used within the Traffic Division. With the addition of more traffic signals within the City, more overhead fiber optic communications, and more transportation smart initiatives, the demand for an additional bucket has been met. This bucket truck will be exceptional in minimizing intersection down time, increasing preventive maintenance measures, reducing time spent working at the intersection.
- SLA requested for a Markings Maintenance increase. Public Works Traffic Division is responsible for maintaining all roadway markings throughout the City of College Station if they are worn out due to age, weather impacts, street failures, and street overlays. These markings play a vital role in providing vehicular, bike, and pedestrian guidance throughout the transportation network. It is crucial that these markings are maintained at a high level so they meet industry standards especially during night-time conditions where retro reflectivity will be achieved.

# City of College Station

## Public Works

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Public Works Administration	\$ 709,100	\$ 858,353	\$ 814,903	\$ 845,665	\$ -	\$ 845,665	-1.48%
Traffic Engineering	419,401	933,417	934,820	597,726	100,000	697,726	-25.25%
Facilities Maintenance	1,839,008	2,403,903	2,418,666	2,106,442	665,500	2,771,942	15.31%
Capital Projects	29	-	-	-	-	-	-
Streets Maintenance	2,473,565	3,299,938	2,860,910	3,271,149	-	3,271,149	-0.87%
Traffic Signs and Markings	613,299	618,332	616,753	669,375	50,000	719,375	16.34%
Landscape and Irrigation Maintenance	525,684	707,874	630,646	637,455	-	637,455	-9.95%
Traffic Signals	677,616	977,909	919,810	968,336	238,900	1,207,236	23.45%
<b>TOTAL</b>	<b>\$ 7,257,702</b>	<b>\$ 9,799,726</b>	<b>\$ 9,196,508</b>	<b>\$ 9,096,148</b>	<b>\$ 1,054,400</b>	<b>\$ 10,150,548</b>	<b>3.58%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 2,798,894	\$ 3,357,483	\$ 3,004,264	\$ 3,363,140	\$ -	\$ 3,363,140	0.17%
Health Insurance	495,511	655,075	655,075	741,428	-	741,428	13.18%
Supplies	227,818	334,072	334,072	302,939	2,000	304,939	-8.72%
Maintenance	1,677,256	2,289,912	2,039,912	2,095,255	76,200	2,171,455	-5.17%
Purchased Services	2,058,223	2,818,185	2,818,185	2,593,386	676,200	3,269,586	16.02%
Capital Outlay	-	345,000	345,000	-	300,000	300,000	-13.04%
<b>TOTAL</b>	<b>\$ 7,257,702</b>	<b>\$ 9,799,726</b>	<b>\$ 9,196,508</b>	<b>\$ 9,096,148</b>	<b>\$ 1,054,400</b>	<b>\$ 10,150,548</b>	<b>3.58%</b>

PERSONNEL						
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Public Works Administration	6.00	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%
Streets Maintenance	19.00	19.00	19.00	-	19.00	0.00%
Traffic Signs and Markings	4.00	4.00	4.00	-	4.00	0.00%
Landscape and Irrigation Maintenance	4.00	4.00	4.00	-	4.00	0.00%
Traffic Signals	6.00	6.00	6.00	-	6.00	0.00%
TOTAL	51.00	51.00	51.00	-	51.00	0.00%

# PUBLIC WORKS DEPARTMENT

## STRATEGIC PLAN

### 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.

### Top Departmental Goals

- 1) Goal: Safely conduct maintenance operations in city right of ways
  - a) Issue: Improve safety and efficiency in all Public Works divisions
  - b) Plan of Action: Acquire equipment that is designed for safer operations
  - c) Strategic Initiative(s): Core Services and Infrastructure
- 2) Goal: Maintain effective, trained solid waste employees and equipment to sustain current service levels
  - a) Issue: Growth and residential infill development
  - b) Plan of Action: Increase staffing and purchase additional equipment
  - c) Strategic Initiative(s): Core Services and Infrastructure
- 3) Goal: Complete facility asset register and asset condition inspections to implement facility asset management plan<sup>1</sup>
  - a) Issue: Budget for facility infrastructure maintenance and system replacement
  - b) Plan of Action: Complete facility analysis and develop corrective maintenance plan
  - c) Strategic Initiative(s): Core Services and Infrastructure
- 4) Goal: Take a proactive approach to citywide tree scaping trimming and maintenance
  - a) Issue: Sight distance and clearance issues caused by trees in city rights of way
  - b) Plan of Action: Have a dedicated landscape maintenance crew
  - c) Strategic Initiative(s): Core Services and Infrastructure

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<sup>1</sup> Facility Maintenance will be moving to Capital Project Operations in FY23

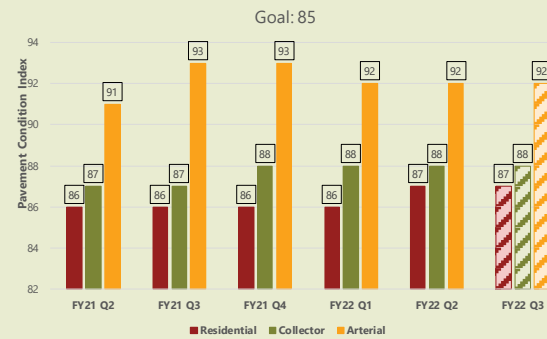
# PUBLIC WORKS DEPARTMENT

## KEY PERFORMANCE INDICATORS

### Roadway Pavement Condition Index

The pavement condition index (PCI) is a numerical index between 0 and 100, which is used to indicate the general condition of a roadway pavement. This measure is a network average PCI for residential, collector, and arterial roadways owned and maintained by the City of College Station. The reported measure includes pavement degradation over time, maintenance work, and roadway capital project completions.

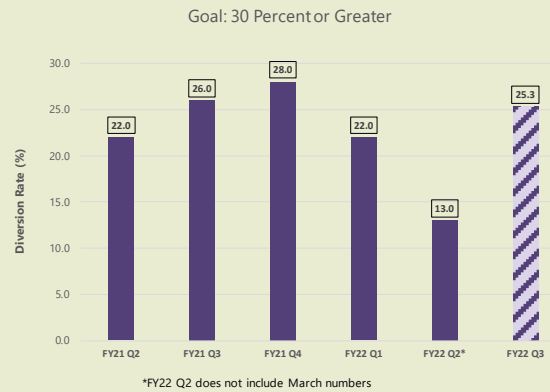
Objective: City Council Goal III - Core Services and Infrastructure



### Single Stream Residential Recycling Diversion Rate

Single stream residential recycling is in place to divert recyclable materials from being landfilled. To calculate the diversion rate percentage, the total amount of municipal solid waste (provided by the Brazos Valley Solid Waste Management Agency, Inc.) and the total recycled material (provided by Brazos Valley Recycling, Inc.) are used. The diversion rate is the percentage of materials kept out of the landfill.

Objective: City Council Goal III - Core Services and Infrastructure



### Time To Respond To Traffic Signal Error

Traffic signals may experience errors due to weather events or equipment failure. It is imperative to return these traffic signals back to normal operation as quickly as possible. Traffic signals are monitored and traffic signal technicians are available 24/7 to address these errors. This measure is the time required for a technician to respond to a traffic signal issue.

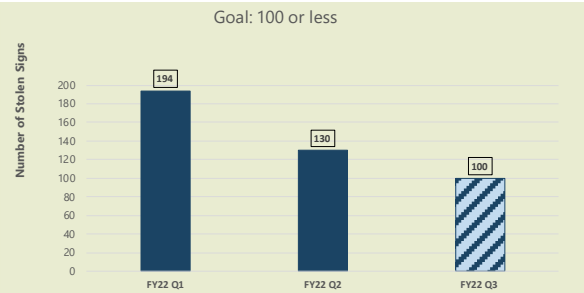
Strategic Goal: City Council Goal III - Core Services and Infrastructure



### Number of Stolen Traffic Signs\*

The City of College Station maintains approximately 15,000 signs in the city limits. As new development occurs, the sign inventory is increased. Quarterly total of all missing or stolen traffic signs. This includes guide, warning, and regulatory signs.

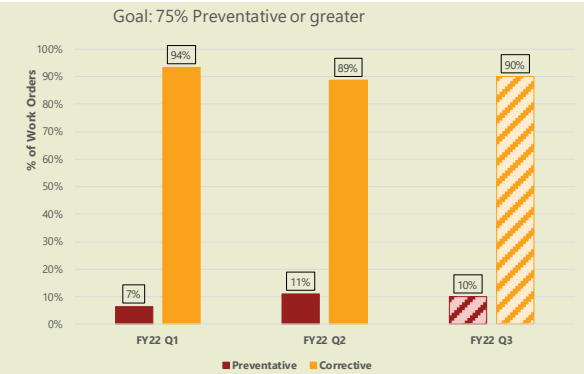
Objective: City Council Goal III - Core Services and Infrastructure



### Facility Maintenance Reactive vs Proactive Work Orders\*

Quarterly percentage of reactive corrective repairs versus proactive preventative maintenance. Facility Maintenance is responsible for the maintenance and repair of over 2.0M total and over 1.0M conditioned square footage in city facilities. This includes corrective maintenance repairs and routine preventative maintenance.

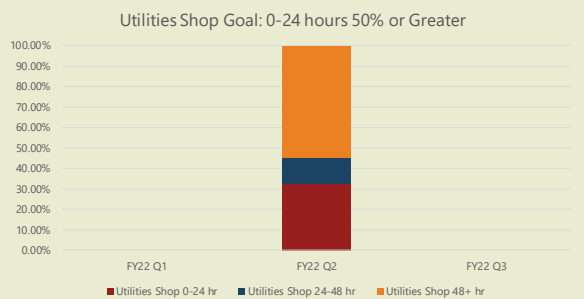
Strategic Goal: City Council Goal III - Core Services and Infrastructure



### Utilities Maintenance Quarterly Shop Turn Around\*

Quarterly average shop turn around time for vehicle and equipment preventative maintenance and corrective repairs. This KPI displays the percentage of work orders finished or closed within 0-24, 24-48, 48+ hour timeframes. This graph represents the Utilities shop.

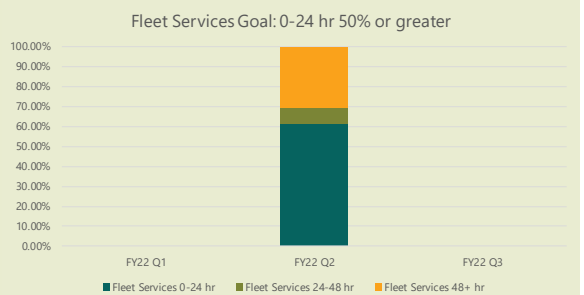
Strategic Goal: City Council Goal III - Core Services and Infrastructure



### Fleet Maintenance Quarterly Shop Turn Around\*

Quarterly average shop turn around time for vehicle and equipment preventative maintenance and corrective repairs. This KPI displays the percentage of work orders finished or closed within 0-24, 24-48, 48+ hour timeframes. Fleet maintenance is responsible for 700+ vehicles and ancillary equipment. This graph represents the main Fleet Services shop.

Strategic Goal: City Council Goal III - Core Services and Infrastructure



\*This is a new measure with no historic data



# PARKS AND RECREATION

## City of College Station



# Parks and Recreation Department



The Parks and Recreation Department (PAR) is responsible for maintenance and improvement of 1,793 acres of parks and facilities spread throughout the city. This includes 35.5 miles of walking trails, 44 exercise stations, 58 play units, 28 swing structures, 3 dog parks, 1 skate park, 10 ponds, 2 pools, 2 splash pads, 3 community/recreation centers, a nature center, 2 municipal cemeteries and the Ringer Library. A listing of all City parks and the amenities offered at each park is included in the Appendix G-8.

**Administration Division** is the primary point of contact for customers, provides administrative support to the department, graphics support, marketing and website administration, and Projects and Assets which coordinates the design and administration of capital improvement projects in the Parks General CIP Fund and Parkland Dedication Funds.

**Parks 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** is responsible for the City's Special Events, Community, Recreation, and Aquatics Programs. Each program has a fully costed budget, which includes revenue, and direct costs. This division also coordinates Special Facilities-Heritage events. Additional budget, including a part-time position, is included in the City Secretary's Office budget for Heritage events. Appendix K contains an overview of Recreation Program Revenues and Fee Recovery.

**Athletics and Tourism Division** oversees all the City's Sports programs, each of which has a fully costed budget, including revenue, direct costs, and field costs. This division is also 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 numerous softball events.

**Larry J. Ringer Library** operates in collaboration with the City of Bryan, which provides staffing for the Library. This building was renovated and reopened in 2019. The budget currently represented in this document for the library is preliminary as the City of Bryan has not finalized their proposed budget. This will be updated when available.

The budget for FY23 includes the following service level adjustments:

<b>Service Level Adjustments</b>	<b>One-Time</b>	<b>Recurring</b>	<b>Total</b>	<b>Strategic Plan</b>	<b>KPI</b>
Athletic Field Laser Grader (2)	\$71,500	\$12,700	\$84,200	Goal 1	KPI 1
Workman & Sportstrag Painter	70,000	16,900	86,900	Goal 1	KPI 1
Harper Hawk Sweeper	70,000	17,800	87,800	Goal 1	KPI 1 and 3
Park Ranger (2)	5,400	134,300	139,700	Goal 2	
Trimble Unit	14,300	2,000	16,300	Goal 2 and 3	
Dump Trailer	20,000	3,300	23,300	Goal 1 and 3	KPI 1
Power Wash Trailer O&M	-	2,800	2,800	Goal 1	KPI 1, 2, and 3
PTNB Increase	-	100,000	100,000	Goal 1	KPI 1, 2, and 3
<b>PARD &amp; Library SLA Total</b>	<b>\$251,200</b>	<b>\$289,800</b>	<b>\$541,000</b>		

- The Athletic Field Laser Grader will be utilized to perform various tasks on the athletic fields at Veterans Park, Central, Bee Creek Softball fields and Bachmann baseball fields.
- The Sportstrag GPS Field Painter is an automated system that utilizes an ATV, GPS and one crew member to paint athletic fields in various parks.
- The Harper Hawk Sweeper will be utilized to perform various tasks on the athletic fields at Veterans, Central, Bachmann and Bee Creek. It will be used to remove cores and organic material from the sand based athletic fields and reduce labor hours from groundskeepers.
- Two park rangers will rotate among the City's parks to address ordinance violations within parks.
- Trimble Unit and software will provide more efficient measurements for fields and large areas.
- A dump trailer to remove, haul and deliver material to and from job sites instead of renting or borrowing equipment from other departments.
- Power washer trailer and operations and maintenance costs for cleaning park areas.
- Increasing the pay for part time, non-benefited and seasonal workers to get a more competitive rate and attract these employees. These include recreation programs and employment at centers.

# City of College Station

## Parks and Recreation

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
PARD Administration	\$ 665,034	\$ 884,375	\$ 894,508	\$ 947,135	\$ -	\$ 947,135	7.10%
Recreation Administration	540,103	619,261	610,129	620,048	70,000	690,048	11.43%
Tourism Special Events	235,292	554,927	547,363	541,888	4,000	545,888	-1.63%
Tourism Athletics	24,073	203,463	179,277	203,844	-	203,844	0.19%
Recreation Programs	1,346,119	2,317,951	2,381,722	2,055,364	96,000	2,151,364	-7.19%
Parks Operations	4,551,908	5,138,113	4,958,234	5,204,892	371,000	5,575,892	8.52%
Cemetery	460,434	507,128	497,870	510,591	-	510,591	0.68%
<b>TOTAL</b>	<b>\$ 7,822,963</b>	<b>\$ 10,225,219</b>	<b>\$ 10,069,103</b>	<b>\$ 10,083,762</b>	<b>\$ 541,000</b>	<b>\$ 10,624,762</b>	<b>3.91%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 3,726,062	\$ 4,689,011	\$ 4,311,769	\$ 4,761,892	\$ 203,682	\$ 4,965,574	5.90%
Health Insurance	699,182	881,425	903,261	907,472	30,166	937,638	6.38%
Supplies	559,543	817,274	927,957	855,336	22,152	877,488	7.37%
Maintenance	907,540	1,310,143	1,335,689	1,018,337	8,100	1,026,437	-21.65%
Purchased Services	1,883,266	2,527,365	2,590,427	2,540,725	45,400	2,586,125	2.32%
Capital Outlay	47,370	-	-	-	231,500	231,500	-
<b>TOTAL</b>	<b>\$ 7,822,963</b>	<b>\$ 10,225,219</b>	<b>\$ 10,069,103</b>	<b>\$ 10,083,762</b>	<b>\$ 541,000</b>	<b>\$ 10,624,762</b>	<b>3.91%</b>

PERSONNEL							
	FY21 Actual	FY22 Revised Budget		FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
PARD Administration	7.00	7.00		7.00	2.00	9.00	28.57%
Recreation Administration	1.20	1.20		1.20	-	1.20	0.00%
Tourism - Athletics & Special Events	1.10	2.10		2.10	-	2.10	0.00%
Recreation Programs	8.40	7.40		7.40	-	7.40	0.00%
Parks Operations	45.00	45.00		45.00	-	45.00	0.00%
Cemetery	5.00	5.00		5.00	-	5.00	0.00%
<b>TOTAL</b>	<b>67.70</b>	<b>67.70</b>		<b>67.70</b>	<b>2.00</b>	<b>69.70</b>	<b>2.95%</b>

# City of College Station

## Library\*

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Library	\$ 1,265,959	\$ 1,421,130	\$ 1,421,130	\$ 1,371,258	\$ -	\$ 1,371,258	-3.51%
<b>TOTAL</b>	<b>\$ 1,265,959</b>	<b>\$ 1,421,130</b>	<b>\$ 1,421,130</b>	<b>\$ 1,371,258</b>	<b>\$ -</b>	<b>\$ 1,371,258</b>	<b>-3.51%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	1,041	2,000	2,000	2,300	-	2,300	15.00%
Maintenance	1,980	2,384	3,096	2,701	-	2,701	13.30%
Purchased Services	1,202,538	1,306,246	1,305,534	1,305,857	-	1,305,857	-0.03%
Capital Outlay	60,400	110,500	110,500	60,400	-	60,400	-45.34%
<b>TOTAL</b>	<b>\$ 1,265,959</b>	<b>\$ 1,421,130</b>	<b>\$ 1,421,130</b>	<b>\$ 1,371,258</b>	<b>\$ -</b>	<b>\$ 1,371,258</b>	<b>-3.51%</b>

\* The City of Bryan funds the salary and benefits for Library employees through an interlocal Agreement. Therefore, those employees are not included in the City of College Station's personnel totals and are not presented here.

# PARKS AND RECREATION DEPARTMENT

## STRATEGIC PLAN

### **Mission Statement**

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

### **Top Departmental Goals**

- 1) Goal: Continue to support, promote, and operate major arts, entertainment, sporting, and cultural destinations through cumulative attractions.
  - a) Plan of Action: Coordinate and synergize efforts with Economic Development and Tourism to promote cultural, sporting and entertainment offerings and venues.
  - b) Strategic Initiative(s): Provide Core Services and Infrastructure; Financial Sustainability.
- 2) Goal: Identify and secure public and private funds for the acquisition of parks, greenways, and facilities.
  - a) Plan of Action: Identify and utilize funds from sources such as Parkland Dedication, City property acquisition programs, foundations, and public-private partnerships to acquire additional parkland.
  - b) Strategic Initiative(s): Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.
- 3) Goal: Evaluate, amend, and develop relevant ordinances to protect natural resources, habitats, and green water infrastructure.
  - a) Plan of Action: Consider amendments to City ordinances that would include provisions or incentives that encourage wildlife refuge designations.
  - b) Strategic Initiative(s): Provide Core Services and Infrastructure.
- 4) Goal: Create connections between key elements of the parks, recreation, greenways systems, and destinations.
  - a) Plan of Action: As described in the Bicycle, Pedestrian, and Greenways Master Plan and the Recreation, Park and Open Space Master Plan, prioritize opportunities to connect parks, greenways, community facilities, and other destinations.
  - b) Strategic Initiative(s): Provide Core Services and Infrastructure; Neighborhood Integrity.

# PARKS AND RECREATION DEPARTMENT

## KEY PERFORMANCE INDICATORS

### Support & Operate Sporting Destinations\*

Many events hosted at parks facilities bring out of town consumers into our community generating revenue for local hotels, restaurants, retailers, and others. Coordinating and synergizing efforts with Economic Development, Parks & Recreation will support and operate sporting venues. Measuring the direct economic impact, utilizing the Tourism Event Evaluation form, aids in future planning for College Station facilities.

Objective: Financial Sustainability, Diverse & Growing Economy



### Attendance of Community-Based Events\*

The City of College Station hosts and sponsors a variety of special events for the community. Tracking total attendance at events held within City of College Station facilities will aid data-based decisions regarding usage and capacity.

Objective: Core Services & Infrastructure

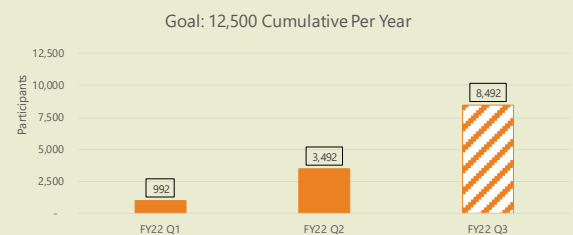


### Participation in Programs & Leagues\*

Participation in most City of College Station memberships, programs & leagues requires registration by the team or individual. This registration is tracked through Rectrac, a comprehensive recreation management system. This metric will present total individual registrants.

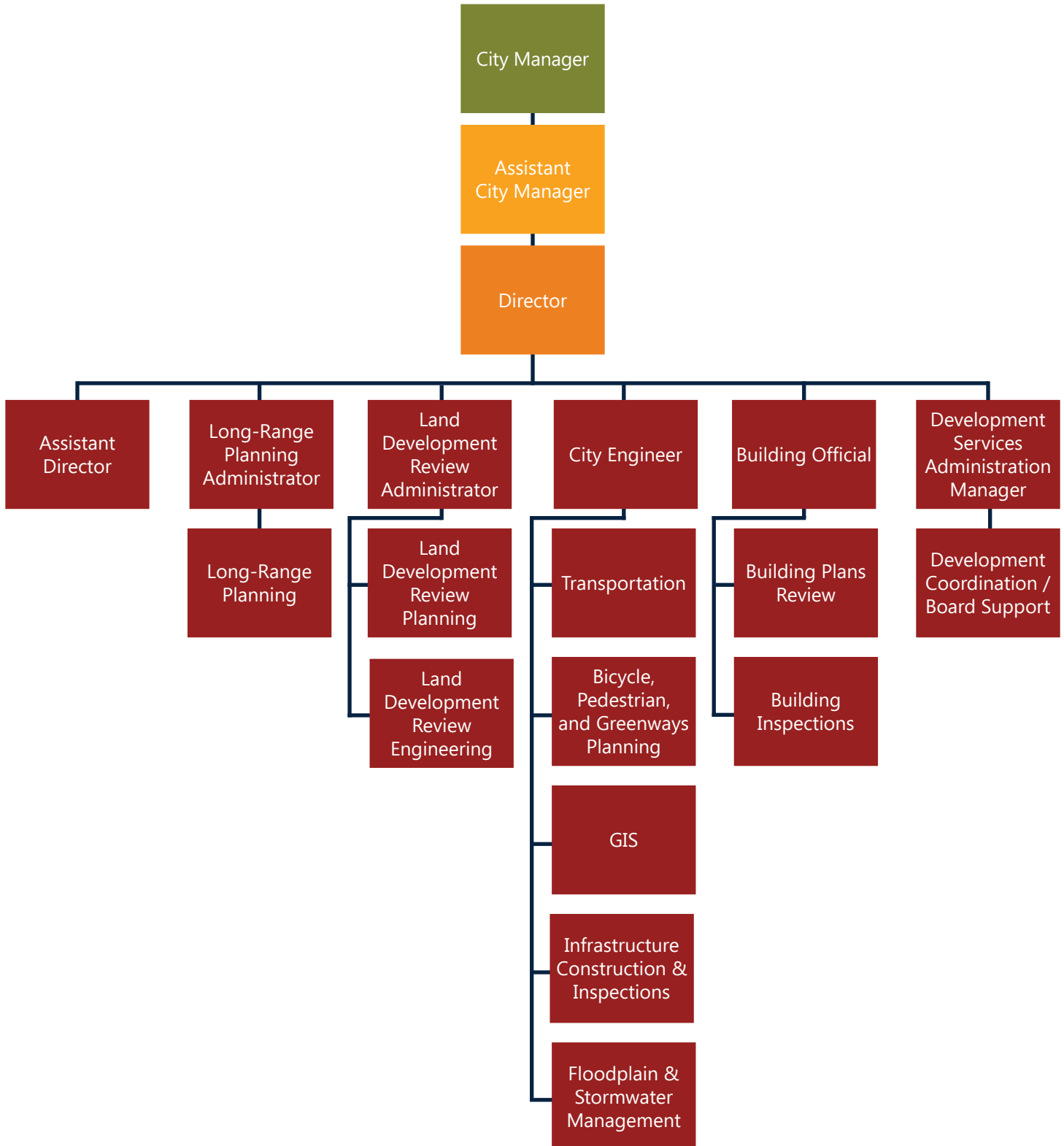
Objective: Core Services & Infrastructure

\* This is a new KPI with no historic data before FY22



# PLANNING AND DEVELOPMENT SERVICES

## City of College Station





# Planning and Development Services



The Planning and Development Services Department provides oversight for comprehensive planning of the city, and the review and inspection of the built environment within the City of College Station. Planning and Development Services consists of the following functional areas: Administration; Bicycle, Pedestrian, and Greenways; Building; Development Coordination; Engineering; GIS; Land Development Review; Planning; and Transportation.

The Planning and Development Services Department works with citizens and other City departments to ensure that development is consistent with policies and plans established by the City Council.

Starting in FY23, a new division, Land Development Review will be operational. It consists of staff and budget reassigned from the Planning and Engineering divisions.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan.

<b>Service Level Adjustments</b>	<b>One-Time</b>	<b>Recurring</b>	<b>Total</b>	<b>Strategic Plan</b>	<b>KPI</b>
Bicycle, Pedestrian, and Greenways Planner	\$2,700	\$97,000	\$99,700	Goal 1, 2, and 3	KPI 1 and 2
Comprehensive Plan Implementation - Fiscal and Land Use Analysis	75,000	-	75,000	Goal 3	KPI 6
Computer Hardware and Upgrades	35,200	-	35,200	Goal 2	KPI 2 and 3
Traffic Congestion and Mobility Analysis	80,000	-	80,000	Goal 3	KPI 6
Plan Action Software	10,000	40,000	50,000	Goal 2 and 3	KPI 6
<b>PDS SLA Total</b>	<b>\$202,900</b>	<b>\$137,000</b>	<b>\$339,900</b>		

For FY23 Planning and Development Services has requested SLAs for the following:

- BPG Planner is a full time specialist to support the City's BPG Program. This position, under the supervision of the BPG Planning Administrator, will provide programming and technical support on issues related to biking, walking, and greenways.
- Comprehensive Plan Implementation funding will be for consultant services to conduct a land use and fiscal impact analysis to determine if the city has the proper mixture of land uses, and to understand which development types and patterns are revenue positive and which pose significant unfunded costs to the city.
- New computer hardware is needed for the department to process the software required for operations.
- Consultant services will conduct a mobility analysis to evaluate alternatives to reduce traffic congestion and enhance a multi-modal network.
- Plan Action Software will connect, manage and execute the City's largest guiding plan, policies and initiatives beyond using the software programs currently in use.

# City of College Station

## Planning and Development Services

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Administration	\$ 343,185	\$ 459,835	\$ 462,013	\$ 435,661	\$ 35,200	\$ 470,861	2.40%
Civil Engineering	1,269,025	1,477,758	1,383,497	1,082,376	-	1,082,376	-26.76%
Building	668,293	780,188	781,713	814,250	-	814,250	4.37%
Development Coordination	668,396	733,826	728,437	731,473	-	731,473	-0.32%
Planning	528,258	878,623	812,505	308,824	125,000	433,824	-50.62%
Transportation	135,122	146,024	148,343	139,110	80,000	219,110	50.05%
Greenways	140,856	154,964	156,033	162,178	99,700	261,878	68.99%
GIS	153,329	169,684	169,165	174,062	-	174,062	2.58%
Land Development Review*	-	-	-	996,557	-	996,557	-
<b>TOTAL</b>	<b>\$ 3,906,464</b>	<b>\$ 4,800,901</b>	<b>\$ 4,641,706</b>	<b>\$ 4,844,491</b>	<b>\$ 339,900</b>	<b>\$ 5,184,391</b>	<b>7.99%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 3,004,893	\$ 3,513,266	\$ 3,350,665	\$ 3,552,336	\$ 81,686	\$ 3,634,022	3.44%
Health Insurance	477,104	565,497	565,546	638,066	15,101	653,167	15.50%
Supplies	32,637	84,360	87,988	68,730	52,700	121,430	43.94%
Maintenance	89,236	103,785	103,805	117,124	213	117,337	13.06%
Purchased Services	302,594	533,993	533,702	468,235	190,200	658,435	23.30%
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,906,464</b>	<b>\$ 4,800,901</b>	<b>\$ 4,641,706</b>	<b>\$ 4,844,491</b>	<b>\$ 339,900</b>	<b>\$ 5,184,391</b>	<b>7.99%</b>

PERSONNEL							
	FY21 Actual	FY22 Revised Budget		FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Administration	2.00	2.00		2.00	-	2.00	0.00%
Civil Engineering	13.00	13.00		9.00	-	9.00	-30.77%
Building	9.00	9.00		9.00	-	9.00	0.00%
Development Coordination	8.00	8.00		8.00	-	8.00	0.00%
Planning	9.00	9.00		4.00	-	4.00	-55.56%
Transportation	1.00	1.00		1.00	-	1.00	0.00%
Greenways	1.00	1.00		1.00	1.00	2.00	100.00%
GIS	2.00	2.00		2.00	-	2.00	0.00%
Land Development Review*	-	-		9.00	-	9.00	-
<b>TOTAL</b>	<b>45.00</b>	<b>45.00</b>		<b>45.00</b>	<b>1.00</b>	<b>46.00</b>	<b>2.22%</b>

\*Land Development Review is a new division that will be comprised of former budget and personnel from both the Planning and Engineering Divisions starting in FY23.

# PLANNING AND DEVELOPMENT SERVICES

## STRATEGIC PLAN

### **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 reviews 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.

### **Top Departmental Goals**

- 1) Goal: Development, progression, and retention of a strong, knowledgeable, versatile, and empowered team of highly competent and professional staff.
  - a) Issue:
    - i) Difficulty retaining qualified staff
    - ii) Difficulty recruiting qualified candidates
    - iii) Positions require highly specified skill sets, certifications, and/or licenses
    - iv) Large learning curve for new staff (1-2 years across department)
    - v) Need for institutional knowledge within divisions and across departments
    - vi) High levels of public interaction
    - vii) Possible pay discrepancies for some positions when compared with other Texas cities
    - viii) Lack of flexibility in remote work opportunities and alternative schedules
  - b) Plan of Action:
    - i) Establish consistent new hire training programs within the department
    - ii) Support continued training and education
    - iii) Support staff licenses and certifications that benefit the City
    - iv) Develop opportunities for cross training of staff for the purposes of service stability and enhancement
    - v) Develop opportunities for supervisory/management experience(s) for purposes of professional growth, employee retention, succession planning, and to fill gaps in service delivery
    - vi) Encourage and promote team identity and engagement
    - vii) Proactively submit compensation study requests for select positions to Human Resources
    - viii) Explore options for staffing continuity in divisions with routine position vacancies

- ix) Establish a highly engaging internship program
  - x) Identify options to increase work flexibility while still meeting objectives
  - c) Strategic Initiative(s): Good Governance
- 2) Goal: Provide exceptional customer service to both external and internal clients
- a) Issue:
    - i) Coordination of different development projects is complex and customer needs and projects vary greatly
    - ii) Delays in the development process create negative impacts for customers, which can ruin the City's reputation
    - iii) Increases in the amount or complexity of development projects places additional demands on existing staff
    - iv) Public may be uninformed about new developments or the potential of developments that may have an impact on their neighborhoods
    - v) Lack of consistent customer service skills throughout the department
  - b) Plan of Action:
    - i) Create a system that allows customers to easily identify regulations and development opportunities on or near their property
    - ii) Identify amendments to the Unified Development Ordinance and other regulations that will expedite the development process, but still achieve the needed objectives
    - iii) Create a FAQ on the department's website to help customers find answers quickly to common questions
    - iv) Update the department's website to ensure needed information is found easily and communicated effectively
    - v) Ensure proper staffing levels to meet review and inspection timeline expectations and reduce staff burnout
    - vi) Foster communication and relationships by enhancing the "Building Community Breakfast" series
    - vii) Pro-actively manage development review proposals and projects through increased communication
    - viii) Create additional or enhance current notification opportunities regarding development
    - ix) Enhance online plan submittal and permitting software to improve processes
    - x) Create customer service training opportunities for new and existing staff
  - c) Strategic Initiative(s): Good Governance, Financial Sustainability, Core Services & Infrastructure, Diverse & Growing Economy, Neighborhood Integrity
- 3) Goal: Impactful implementation of the Comprehensive Plan, small area/neighborhood plans, and master plans
- a) Issue:
    - i) Implementation actions identified within the various plans are difficult to link back to goals across plans, difficult to track (multiple departments), and lack consistent reporting tools
    - ii) Small area/neighborhood plans are action plans with limited lifespans

- iii) Limited funding and staff resources to implement the full scope of the action items contained in the adopted plans and to perform the recommended further planning and analysis efforts
  - b) Plan of Action:
    - i) Audit existing neighborhood and small area plans and engage in the planning process for completion of any further actions
    - ii) Request capital funds for a specific neighborhood/small area/redevelopment plan project that will coincide with other City investments to increase the economies and positive impacts of public spending
    - iii) Conduct a fiscal and land use analysis of the Comprehensive Plan in preparation of the Existing Conditions Report anticipated in 2024 and 5-year plan evaluation anticipated in 2025
    - iv) Conduct thoroughfare and mobility analyses to address Comprehensive Plan and Council initiatives to identify potential projects to reduce traffic congestion and establish a more complete multi-modal network
    - v) Create Unified Development Ordinance amendments to allow development consistent with the policies of the Comprehensive Plan
    - vi) Explore additional funding resources for future implementation of identified plan projects and programs
    - vii) Implement an action plan tracking system that consolidates various plans and integrates well with existing City reporting systems
    - viii) Ensure proper staffing levels to support a growing and sustainable active transportation system that includes education, encouragement, evaluation, engineering, and funding activities
  - c) Strategic Initiative(s): Good Governance, Financial Sustainability, Core Services & Infrastructure, Neighborhood Integrity, Diverse & Growing Economy, Improving Mobility, Sustainable City
- 4) Goal: Successful management and collaboration on special initiatives
- a) Issue:
    - i) Ongoing coordination/collaboration in community-wide programs, such as through the Metropolitan Planning Organization (MPO)
    - ii) Projects and programs requested by elected and appointed bodies
    - iii) Programs/reporting required by State and Federal mandates
    - iv) Difficulty tracking projects across divisions and departments
  - b) Plan of Action:
    - i) Serve as the City's liaison to organizations such as the MPO and the US Census Bureau, and remain engaged in collaborative programming
    - ii) Continue initiatives identified in the P&Z Plan of Work and by the City Council
    - iii) Implement, monitor, and report on stormwater management BMPs in compliance with MS4 permit requirements, coordinating multi-departmental required activities
    - iv) Continue floodplain management activities to enhance public safety, protect property, and preserve the natural functions of floodplains in compliance with CRS; submit annual recertification to FEMA, document and coordinate the multi-department required activities
    - v) Provide semi-annual reports on the status of impact fees and the impact fee programs

- vi) Update the Bryan/College Station Unified Design Guidelines, as needed
- vii) Establish and refine a project management system to ensure projects are carried out in a timely and systematic fashion, and that staff are aware of current statuses of projects
- c) Strategic Initiative(s): Good Governance, Financial Sustainability, Core Services & Infrastructure, Neighborhood Integrity, Diverse & Growing Economy, Improving Mobility, Sustainable City

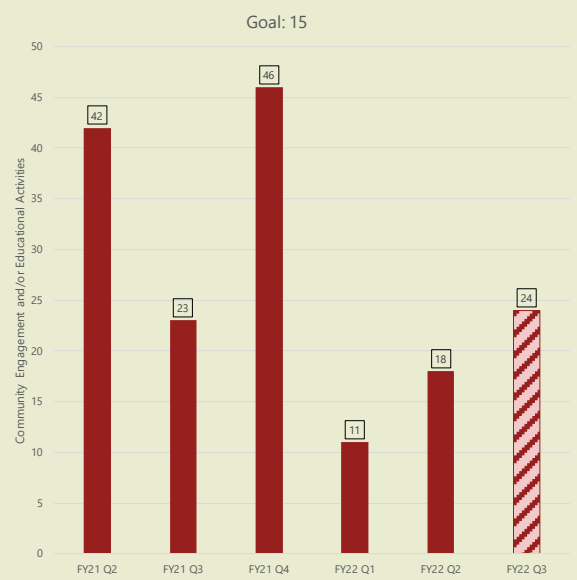
# PLANNING AND DEVELOPMENT SERVICES

## KEY PERFORMANCE INDICATORS

### Number of Community Engagement and/or Educational Activities

Planning & Development Services (PDS) is responsible for planning for integrated and thoughtful land use and transportation patterns, alternative modes of transportation, and natural corridors. PDS engages the community to discover desired direction and long range vision of the community through various public outreach and educational efforts, including community meetings, workshops, focus groups, surveys, blog posts, podcasts, targeted newsletters, presentations, and public hearings. PDS reports annual progress on long range initiatives to various boards and commissions. PDS manages the Planning & Zoning Commission, Zoning Board of Adjustments, Bicycle, Pedestrian & Greenways Advisory Board, Design Review Board, BioCorridor Board, Construction Board of Adjustments, and Comprehensive Plan Evaluation Committee. PDS is also responsible for education related to State mandated environmental programs, Census outreach, and presentation of demographic data. The goal is 15 community engagement activities per quarter.

Strategic Goal: City Council Goal I - Good Governance



### Percentage of Reviews Completed On Time

Planning & Development Services (PDS) facilitates the growth and development of College Station through professional project management, including quality and timely review of the built environment. Responsiveness from City staff is key in the continued economic development of the City because it insures the design and installation of well-planned, efficient, and economical public infrastructure and that buildings and sites are safe and accessible for the public. On-time is defined as providing review within two weeks for land development applications, two weeks for commercial building plans, and three days for one and two-family residential building plans. The goal is 85% of reviews will be completed on time.

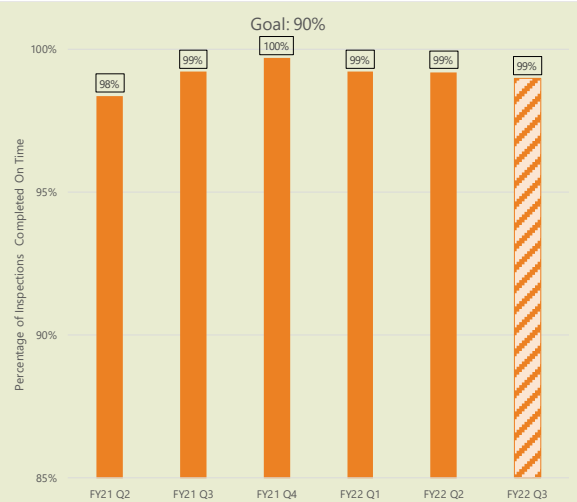
Strategic Goal: City Council Goal I-Good Governance, III-Core Services & Infrastructure, V-Diverse & Growing Economy



### Percentage of Inspections Completed On Time

Planning & Development Services (PDS) is responsible for professional and timely inspection of the built environment. PDS provides: engineering construction and public infrastructure inspections, building construction inspections, and certificate of occupancy inspections. Professional inspection insures the design and installation of well-planned, efficient, and economical public infrastructure and insures that buildings and sites are safe and accessible for the public. Responsiveness from City staff in the form of timely inspections is key in the continued economic development of the city. PDS staff strives to provide inspections within 24 hours for building construction, 24 hours for infrastructure construction, and three days for complete certificate of occupancy inspections. The goal is 90% of inspections will be completed on time.

Strategic Goal: City Council Goal I-Good Governance, III-Core Services & Infrastructure, V-Diverse & Growing Economy



### Percentage of Total Position Days Vacant\*

Planning & Development Services (PDS) handles a steady stream of requests from its customers, both external and internal. Having a sufficiently staffed department, with knowledgeable staff, is key to providing a high level of customer service. In order to do this, positions within the department cannot remain vacant for extended periods of time as this leads to increased workloads for existing staff and increased response times to customers. The goal is that no more than 5% of total position days will be vacant.

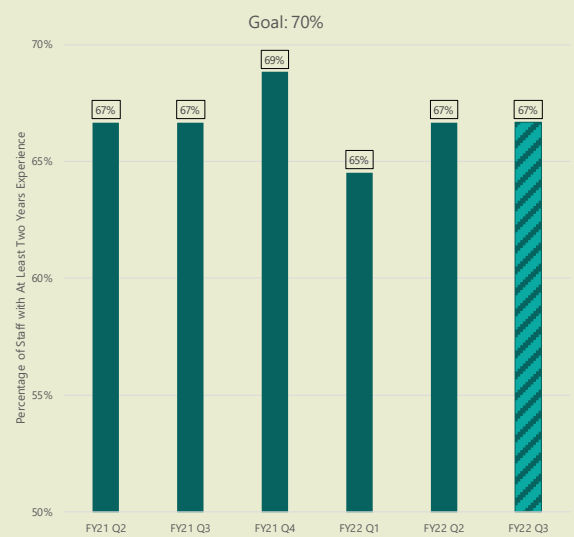
Strategic Goal: City Council Goal I-Good Governance, III-Core Services & Infrastructure



### Percentage of Staff with at Least Two Years Tenure

To provide exceptional customer service, staff within the Planning & Development Services (PDS) Department need to be sufficiently trained, which requires significant experience of working within the department. With a large learning curve of two years for each position within the department, new employees require significant resources to train and monitor. Those with a longer tenure have more experience and typically work more independently, provide faster and more comprehensive customer service, have earned the higher skill sets, certifications, or licenses desired or needed by the City, have cultivated collaborative working relationships within and outside of the organization, and have greater institutional knowledge. Tenure also affords more consistent application of regulations, timelier service delivery, and the opportunity for enhanced services. The goal is to have at least 70% of staff who have at least two years experience with the department.

Strategic Goal: City Council Goal I-Good Governance, III-Core Services & Infrastructure

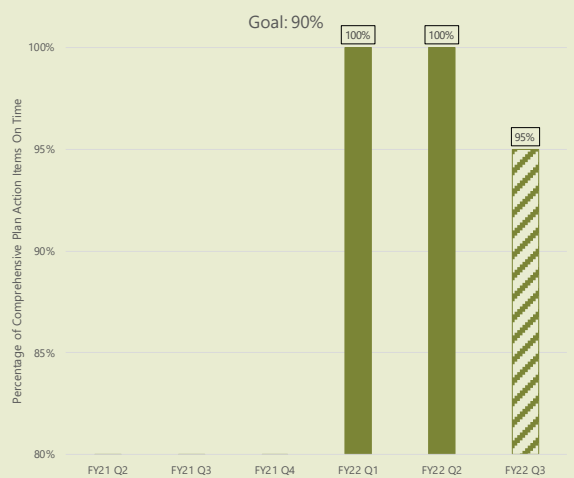


### Comprehensive Plan Action Items On Time\*

The Planning & Development Services (PDS) Department is the lead department to ensure the implementation of the City's Comprehensive Plan. The Comprehensive Plan serves as the City's guiding document for the planning and development of the city. Implementing the plan is critical to achieving the stated goals and objectives. Actions within the plan often require significant planning, programming, and resources. In order to ensure the plan is implemented accordingly, the completion of actions within the plan need to be on time. The PDS Department strives to implement its Comprehensive Plan action items on time, where PDS is the "City – Responsible Party". The goal is 90% of action items will be on time.

Strategic Goal: City Council Goal I-Good Governance, II-Financial Sustainability, III-Core Services & Infrastructure, IV-Neighborhood Integrity, V-Diverse & Growing Economy, VI-Improving Mobility, VII-Sustainable City

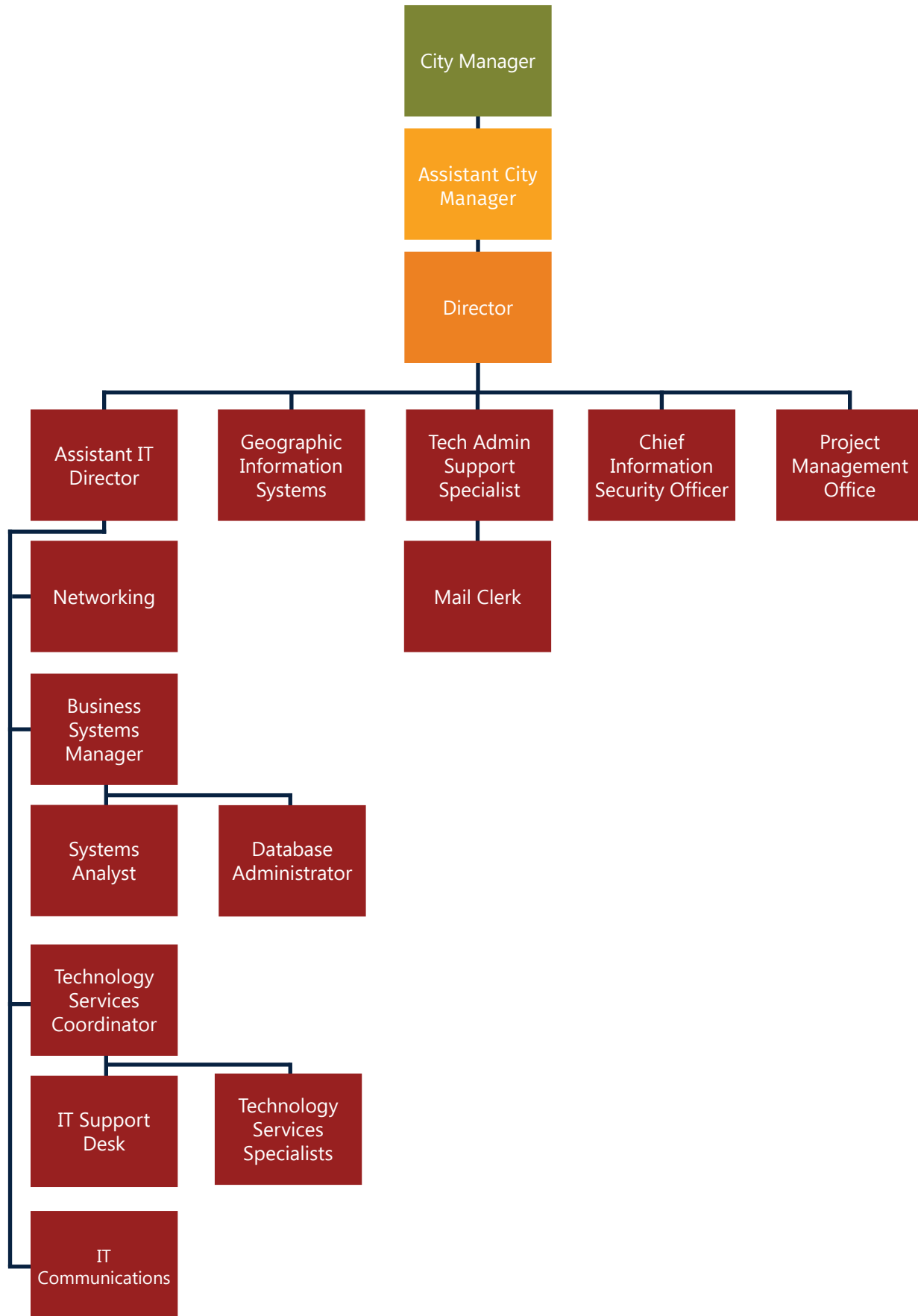
\*This is a new KPI with no historical data





# 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, Project Management, Technology Services, Business Systems, Network Services, Geographic Information Services (GIS), E-Government, Mail, and Communication Services.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan.

The FY23 budget includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Cyber Security Analyst	\$2,800	\$114,800	\$117,600	Goal 1	KPI 1
Business Impact Analysis with Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP)	120,000	-	120,000	Goal 3	KPI 1
Apple iPads Replacement and Management	16,000	5,300	21,300	Goal 2	KPI 2
Office 365 Identity Protection and Management	10,000	131,000	141,000	Goal 1	KPI 1
Network Monitoring System	-	43,000	43,000	Goal 2	KPI 1
<b>Information Technology SLA Total</b>	<b>\$148,800</b>	<b>\$294,100</b>	<b>\$442,900</b>		

- The Cyber Security Analyst is responsible for the design and implementation of IT security systems to protect the organization's computer networks from cyber-attacks.
- Disaster Recovery Plan identifies and prioritizes system components by correlating them to the mission/business process(es) the system supports and using this information to characterize the impact on the process(es) if the system were unavailable.
- Replacement of aging Apple iPad tablets.
- Office 365 provides network security through a multi-layered authentication approach.
- Network monitoring system monitors and controls the City's network switches.

# City of College Station

## Information Technology

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Information Technology Admin.	\$ 609,862	\$ 703,872	\$ 643,551	\$ 630,990	\$ -	\$ 630,990	-10.35%
Project Management	90,892	220,416	157,076	229,789	-	229,789	4.25%
E-Government	245,861	217,427	175,326	306,836	117,600	424,436	95.21%
GIS	200,063	257,011	245,555	262,830	-	262,830	2.26%
Mail	95,169	120,656	122,038	113,370	-	113,370	-6.04%
Technology Services	532,108	681,725	650,884	654,856	21,300	676,156	-0.82%
Business Services	2,516,576	3,216,791	3,257,301	3,450,465	261,000	3,711,465	15.38%
Network Services	734,079	802,687	702,018	872,276	43,000	915,276	14.03%
Communication Services	626,472	1,002,065	862,680	1,006,598	-	1,006,598	0.45%
<b>TOTAL</b>	<b>\$ 5,651,081</b>	<b>\$ 7,222,650</b>	<b>\$ 6,816,429</b>	<b>\$ 7,528,010</b>	<b>\$ 442,900</b>	<b>\$ 7,970,910</b>	<b>10.36%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 2,246,225	\$ 2,612,341	\$ 2,464,330	\$ 2,561,899	\$ 99,688	\$ 2,661,587	1.89%
Health Insurance	311,677	402,216	406,371	430,418	15,112	445,530	10.77%
Supplies	228,557	294,294	239,299	363,266	24,100	387,366	31.63%
Maintenance	1,838,966	2,663,393	2,674,729	2,808,778	131,000	2,939,778	10.38%
Purchased Services	1,009,278	1,230,407	1,021,006	1,343,649	173,000	1,516,649	23.26%
Capital Outlay	16,378	20,000	10,694	20,000	-	20,000	0.00%
<b>TOTAL</b>	<b>\$ 5,651,081</b>	<b>\$ 7,222,650</b>	<b>\$ 6,816,429</b>	<b>\$ 7,528,010</b>	<b>\$ 442,900</b>	<b>\$ 7,970,910</b>	<b>10.36%</b>

PERSONNEL						
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Information Technology Admin.	4.00	4.00	4.00	-	4.00	0.00%
Project Management	2.00	2.00	2.00	-	2.00	0.00%
Cyber Security	-	-	-	1.00	1.00	-
GIS	2.00	2.00	2.00	-	2.00	0.00%
Mail	1.25	1.25	1.25	-	1.25	0.00%
Technology Services	8.00	8.00	8.00	-	8.00	0.00%
Business Services	6.00	6.00	6.00	-	6.00	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	31.25	31.25	31.25	1.00	32.25	3.20%

# INFORMATION TECHNOLOGY DEPARTMENT

## STRATEGIC PLAN

### **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, project delivery, cyber security, data analytics, innovation, and technology enablement.

### **Top Departmental Goals**

- 1) Goal: Protect and Enhance City's Cyber Security State
  - a) Issue: Cyber Security has become a core business value across the City. Since the launch of the Cyber Security Program in FY19, several gaps have been identified. These gaps should be addressed as soon as possible.
  - b) Plan of Action: Continue to build on the Cyber Security Training, Tools, and processes
  - 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: Migration to SharePoint from CityNet environment, Desktop to Laptop swap in the IT Replacement cycle, new applications, and any hardware work together to promote a secure mobile workforce.
  - 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 the IT Department's path to providing Service Delivery efficiently. One of these factors is a lack of resources to address the increasing demand of IT support City wide.
  - b) Plan of Action: Meeting project delivery timeline and staying on budget, business requirements, cyber security
  - 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 more 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: Be transparent with project delivery and status by providing a real-time dashboard.
- c) Strategic Initiative(s): Sustainable City, Good Governance, and Financial Sustainability

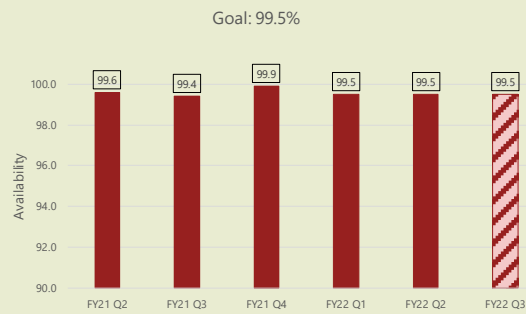
# INFORMATION TECHNOLOGY DEPARTMENT

## KEY PERFORMANCE INDICATORS

### Availability of All Applications Throughout the Year

Application availability, also known as System Uptime, is a time during which a server is operational and software applications are available for use. This time is measured in percentage of the day computer systems are available for use, but does allow for a predefined maintenance window.

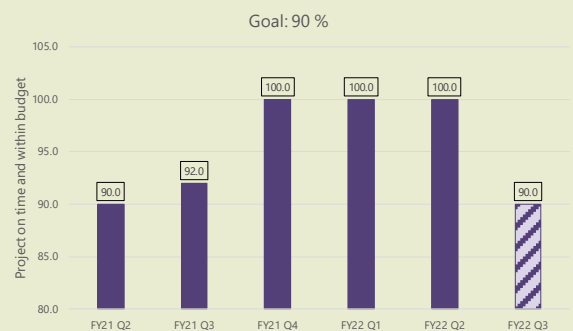
Strategic Goal: City Council Goal III - Core Services and infrastructure



### Projects Delivered on Time and within Budget

In order to maximize project success, the Information Technology Department maintains a Project Management Division. The goal is to provide business level function aimed at providing city-wide support on technology projects.

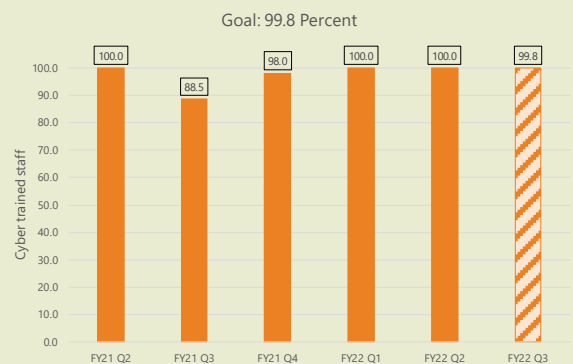
Objective: City Council Goal III - Core Services and infrastructure



### Percent of Staff Trained on Annual Cyber Security Readiness

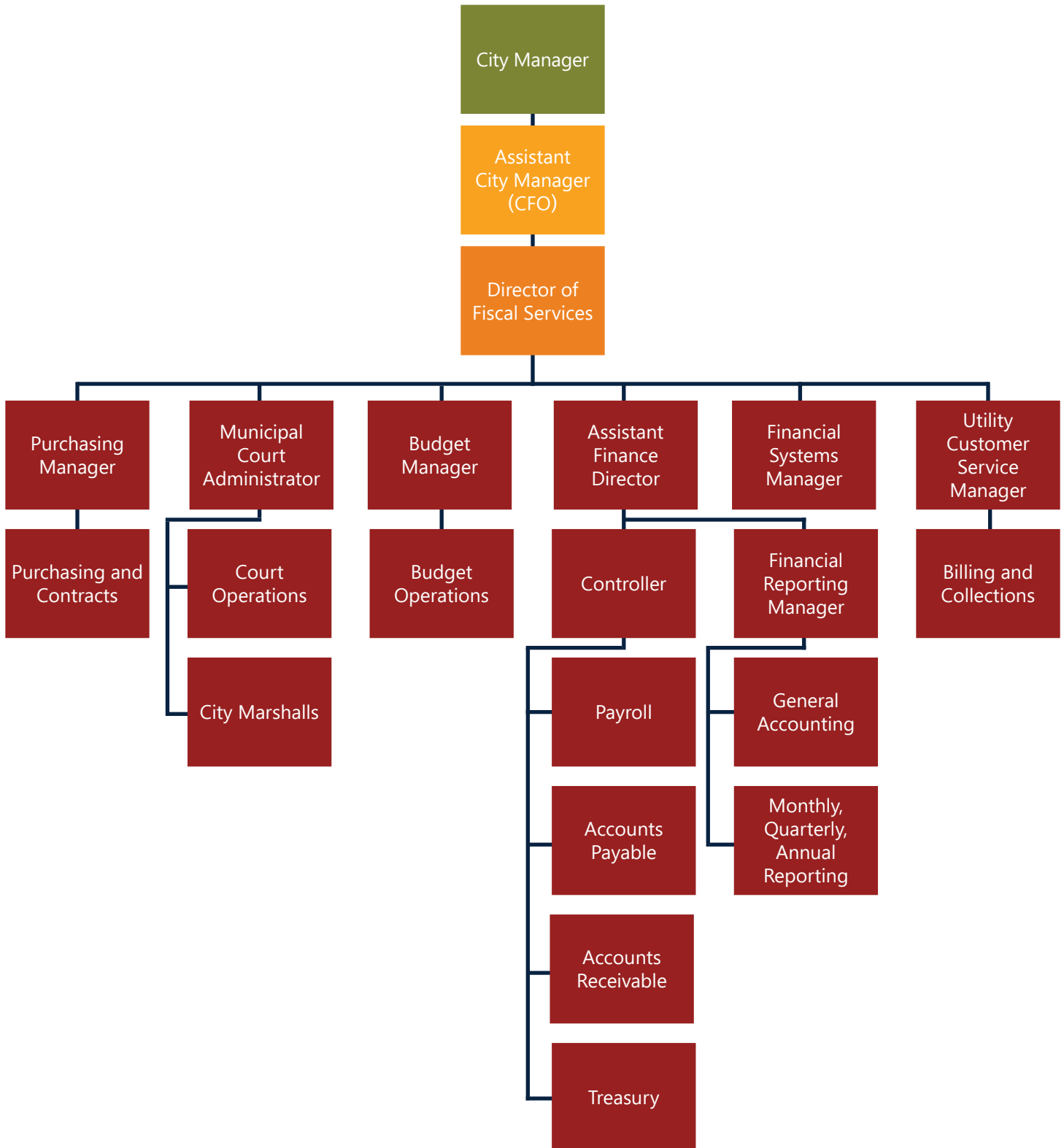
Cyber Security training is not only mandated by Texas law it has become part of the of a modern Information Technology Department. The need to gauge the security awareness proficiency of city users is necessary in order to measure the overall security culture posture.

Objective: City Council Goal III - Core Services and infrastructure



# 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 for the City. Fiscal Services also oversees Municipal Court and Utility Customer Service (UCS) operations.

Treasury handles cash and debt management for the City while ensuring all funds are prudently invested. The Accounting Operation and Purchasing Divisions work closely together to ensure that purchases are properly executed and recorded. Financial Reporting prepares financial statements that go 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 budgeted values during the year. Municipal Court collects fines and fees for the City while providing administration of cases filed for enforcement of Class C misdemeanors. UCS bills and collects all utility charges for electricity, water, sewer, drainage, roadway maintenance, and solid waste and their related connection and disconnection fees. UCS is budgeted separately and located in the Internal Service Funds Section of this document.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan.

The budget for FY23 includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Purchasing Assistant	\$5,700	\$68,600	\$74,300	Goal 1	KPI 1
Grant Accountant	100,000	-	100,000	City Goal – Financial Sustainability	
Financial Support Specialist	2,700	79,200	81,900	Goal 1	KPI 1
<b>Fiscal Services SLA Total</b>	<b>\$108,400</b>	<b>\$147,800</b>	<b>\$256,200</b>		

- The Purchasing Assistant will support the Buyers and Associate Buyers by addressing miscellaneous administrative tasks that often accumulate allowing them to focus on more critical responsibilities.
- The Grant Accountant will focus on accounting functions related to the city's utilization of federal funds and regulations accompanying these specialized funds. This position is considered non-recurring contracted labor rather than a full-time position.
- The Financial Support Specialist will assist in accounts payable, accounts receivable, and treasury functions during varying peak seasons in Fiscal Service.



# City of College Station

## Fiscal Services

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Fiscal Services	\$ 2,731,854	\$ 3,116,417	\$ 2,961,572	\$ 3,167,305	\$ 256,200	\$ 3,423,505	9.85%
Municipal Court	1,568,358	2,275,552	1,864,499	1,862,091	-	1,862,091	-18.17%
Judiciary	230,454	249,158	245,792	250,209	-	250,209	0.42%
<b>TOTAL</b>	<b>\$ 4,530,666</b>	<b>\$ 5,641,127</b>	<b>\$ 5,071,863</b>	<b>\$ 5,279,605</b>	<b>\$ 256,200</b>	<b>\$ 5,535,805</b>	<b>-1.87%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 3,179,142	\$ 3,740,309	\$ 3,382,030	\$ 3,664,019	\$ 114,108	\$ 3,778,127	1.01%
Health Insurance	497,588	623,718	616,492	660,302	30,259	690,561	10.72%
Supplies	264,361	395,802	320,594	69,427	8,400	77,827	-80.34%
Maintenance	8,424	139,078	61,849	197,017	433	197,450	41.97%
Purchased Services	581,151	727,220	676,648	688,840	103,000	791,840	8.89%
Capital Outlay	-	15,000	14,250	-	-	-	-100.00%
<b>TOTAL</b>	<b>\$ 4,530,666</b>	<b>\$ 5,641,127</b>	<b>\$ 5,071,863</b>	<b>\$ 5,279,605</b>	<b>\$ 256,200</b>	<b>\$ 5,535,805</b>	<b>-1.87%</b>

PERSONNEL						
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Fiscal Services	27.00	27.00	27.00	2.00	29.00	7.41%
Municipal Court	19.25	19.25	19.25	-	19.25	0.00%
Judiciary	1.00	1.00	1.00	-	1.00	0.00%
TOTAL	47.25	47.25	47.25	2.00	49.25	4.23%

# FISCAL SERVICES DEPARTMENT

## STRATEGIC PLAN

### **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.

### **Top Departmental Goals**

- 1) Goal: Finance will focus on searching on reasonable solutions to supply chain issues that have been impacting all areas of City operations.
  - a) Issue: Supply chain issues have created financial challenges in all funds of the municipality requiring additional time administratively to obtain and validate vendors.
  - b) Plan of Action: Finance is proposing two additional personnel, one in Purchasing and one in Accounting Operations to search for new qualified vendors with reasonably priced required goods and manage the validation of the receipt of those goods as well as vendor payment.
  - c) Strategic Initiative(s): Good Governance, Financially Sustainable City, Core Services, and Infrastructure
- 2) Goal: Utility Customer Service will focus on selecting and successfully implementing a utility billing system that will improve both customer experience and improve job efficiencies.
  - a) Issue: UCS is currently on a billing system that was purchased in 1999 and uses script susceptible to hackers. UCS has been trying since 2019 to replace the existing system with the vendor recommended H5 upgrade of the existing software. The upgrade has not yet been successfully installed in the test environment and UCS has lost confidence in the vendor and proposed solution.
  - b) Plan of Action: UCS is in the process of determining if a new billing system exists that would be an all-around good fit for the city, UCS, and our customers.
  - c) Strategic Initiative(s): Core Services and Infrastructure
- 3) Goal: Municipal Court will focus on filling all open positions and continue to cross train the existing staff in the new court software.
  - a) Issue: Eight new legislative requirements requiring separation of duties, hiring challenges and an overabundance of unexpected leave for existing employees has created significant workflow issues.
  - b) Plan of Action: In addition to its FY22 HR workload request, Municipal Court is proposing to add one additional FTE as a Payment Compliance Representative. We will also look at redistributing work load among existing staff as an interim solution.
  - c) Strategic Initiative(s): Good Governance, Financially Sustainable City, Core Services and Infrastructure

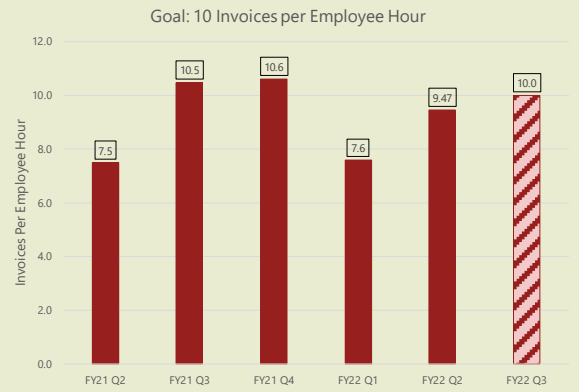
# FISCAL SERVICES DEPARTMENT

## KEY PERFORMANCE INDICATORS

### Invoices per Employee Hour

Invoices are processed via purchase order or direct entry per city policy. The number of invoices processed per employee hour is a common metric for productivity. A good standard for processing invoices manually (i.e. no purchase order population) is 5 manual invoices per employee hour. Continuous improvement in processing along with electronic receipt of customer invoices will realize our standard of 10 invoices process per employee hour.

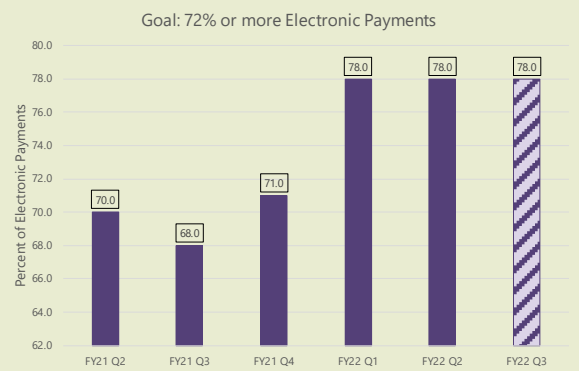
Objective: Good Governance, Financially Sustainable City, Core Services and Infrastructure



### Utility Payments Processed by Electronic Means

Utility Payments are processed both electronically and manually. Electronic payments are a more efficient way for our customers to submit payment because they do not require human intervention and they reduce the amount of time UCS staff spends on processing payments. Continuing to offer customers as many electronic ways as possible to pay will help increase the number of electronic transactions. We are working on introducing additional forms of electronic payments to help increase our number of transactions.

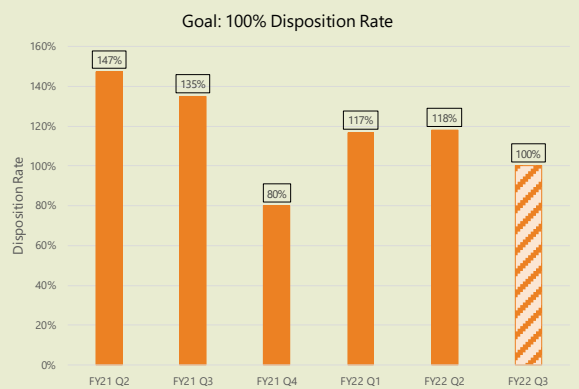
Objective: City Council Goal III - Core Services and infrastructure



### Municipal Court Clearance Rate

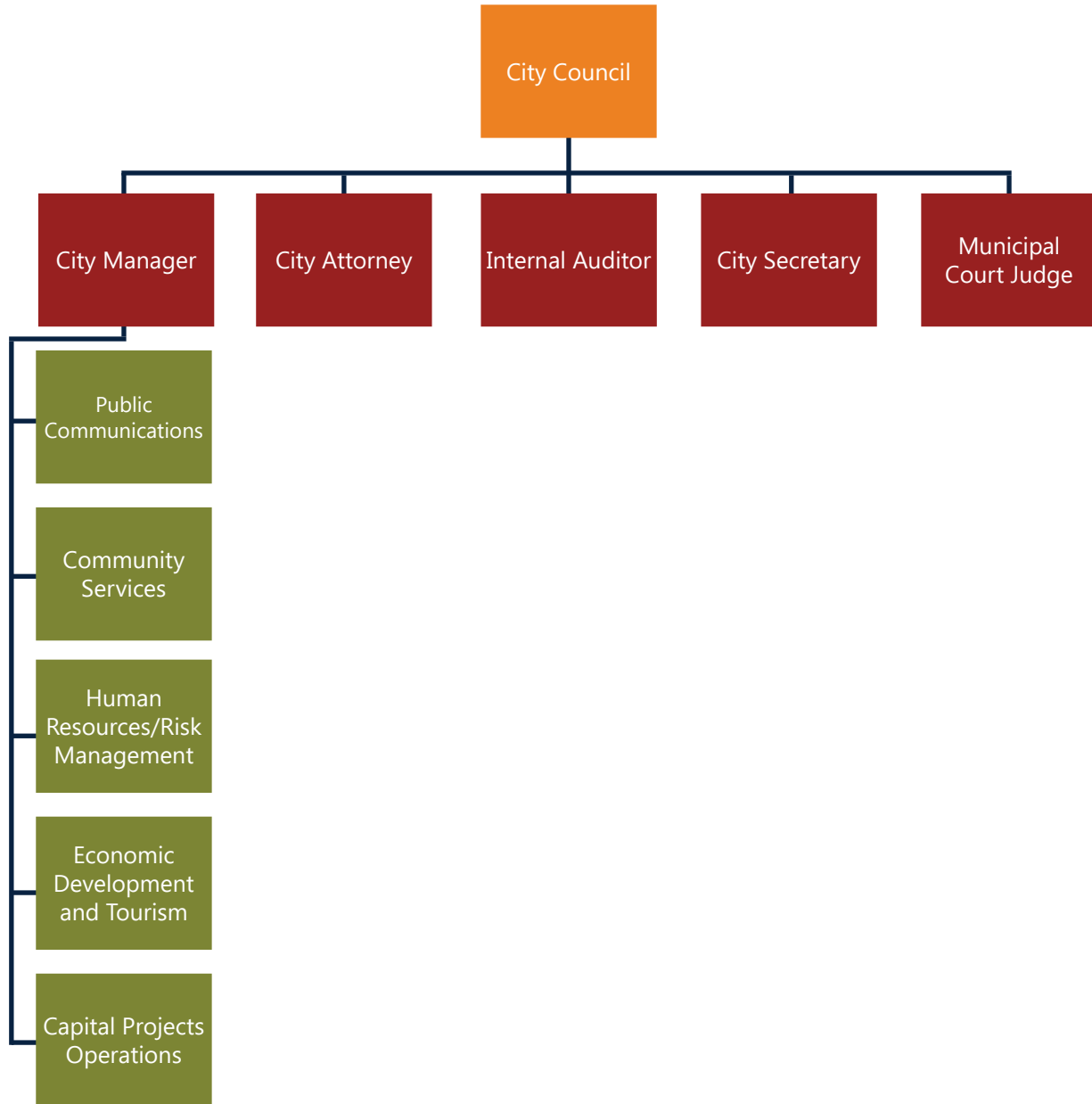
The clearance rate is the number of outgoing cases as a percentage of the number of incoming cases. Clearance rate measures whether the court is keeping up with caseload. If cases are not disposed in a timely manner a backlog of cases will grow. Knowledge of clearance rates by case type can help a court pinpoint emerging problems and indicate where improvements may be made. Courts aspire to be clear of at least as many cases as have been filed/reopened/reactivated in any given period.

Objective: Fiscal Services Goal IV: Provide efficient, uniform, and fair administration of court business.



# GENERAL GOVERNMENT

## City of College Station



# General Government Department



The General Government Department includes administrative functions of the City.

- The **Mayor and Council Division** accounts for expenditures related to Council functions such as education and travel.
- The **City Secretary** manages elections, records management, records preservation, vitals, administration support for City Council, and related activities.
- The **Internal Audit** conducts independent financial and performance audits to assure a high degree of public accountability is maintained.
- The **City Manager Office** is responsible for the day-to-day operations of the City, offers recommendations to City Council, and provides short- and long-term direction for the organization.
- The **Neighborhood Services Division** maintains collaborative partnerships among neighborhoods, partner jurisdictions, community organizations, and the City.
- The **Economic Development and Tourism Division** works closely with the City Manager's Office to provide guidance for retail planning and develop incentive programs to encourage prospective businesses to locate in the City of College Station. Tourism is funded by the Hotel Occupancy Tax Fund.
- The **Capital Projects Operations Division** manages city capital improvement projects including streets, facilities, utilities, and water and wastewater projects. This division moved from Public Works to General Government in FY21. In FY23 Capital Projects Operations will move to a separate department and include Facilities Maintenance from Public Works.
- The **City Attorney** provides municipal legal services and support to the City Council and City staff, including legal advice, real estate, contract drafting, open records, municipal court prosecution and litigation.
- The **Public Communications Division** markets the City's services in ways that appeal to the needs of citizens and keeps them informed, involved, and up to date on the work of the City government.
- The **Community Services Division** is responsible for Community Services Administration, Community Development, Code Enforcement, and Northgate District Management. Community Services seek to deliver high-quality programs, services, and facilities to enrich the lives of College Station residents. Operations in Northgate are funded by its own enterprise fund.
- The **Human Resources Division** consists of Human Resources and Risk Management (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 compensation and benefits programs, and providing support for employee relations, safety, and related policy interpretations. Risk Management seeks to limit City exposure to physical and financial losses through programs that include managing property casualty claims and worker safety programs.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan.

The budget for FY23 includes the following service level adjustments:

<b>Service Level Adjustments</b>	<b>One-Time</b>	<b>Recurring</b>	<b>Total</b>	<b>Strategic Plan</b>	<b>KPI</b>
Mayor and Council	-	\$6,000	\$6,000		
City Secretary	10,000	16,500	26,500		
Internal Auditor	20,000	20,000	40,000	Goal 1	KPI 1
City Manager	75,000	40,000	115,000	Goal 1 and 3	
Economic Development	30,000	78,000	108,000	Goal 1 and 2	
City Attorney	50,000	-	50,000	Goal 1	
Public Communications	17,700	97,400	115,100	Goal 3	
Community Services	13,800	2,400	16,200	Goal 3	KPI 1
Human Resources	500	112,600	113,100	Goal 1	KPI 2
<b>General Government Total</b>	<b>\$217,000</b>	<b>\$372,900</b>	<b>\$589,900</b>		

- Mayor and Council requests funding for outside training and supplies.
- City Secretary requests equipment to accommodate for Bond Elections to fulfill regulatory requirements of the state concerning voter verifiability.
- Internal Audit requests to employ outside professionals to assist in specialized engagements to avoid scope limitations or potential impairments to audit independence due to an over reliance on city staff.
- City Manager Office seeks to employ outside professionals to inventory the city's facilities in effort to prioritize necessary and preventative maintenance and/or replacements. Look to perform a staffing study to determine the City's long-term needs and formulate a strategy to meet these needs. Requests an annual employee appreciation event for city staff, their families, and the community while showcasing a city facility.
- Economic Development requests an industry recruitment strategy to focus on the recruitment of targeted industry businesses. Seeks Customer Relationship Management Software to provide a comprehensive strategy to support business recruitment and retention activities by Economic Development staff. Desires to expand its current contract with TAMU Ventures to campaign the promotion of small businesses and include video content series in which local businesses and key stakeholders would be highlighted.
- City Attorney desires outside legal counsel specializing in municipal contracts to assist with review of form contracts used city wide.
- Public Communications seeks a trained Web Coordinator and seeks a comprehensive Citizen Survey to provide residents an opportunity to rate various city services, quality of life issues, community characteristics, and rank their priorities.
- Community Services' Code Enforcement Technology will allow staff to utilize body cameras during investigations, parking enforcement, and other duties to ensure adequate evidence is collected and information is maintained regarding activities and discussions with residents.
- Human Resources seeks to hire a Staff Recruiter and expand advertising and promotional efforts.

# City of College Station

## General Government

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Mayor & Council	\$ 59,651	\$ 65,149	\$ 62,819	\$ 80,658	\$ 6,000	\$ 86,658	33.02%
City Secretary's Office	523,354	597,518	611,723	594,198	26,500	620,698	3.88%
Internal Auditor	214,206	285,838	280,718	292,391	40,000	332,391	16.29%
City Manager/Neighborhood Svcs	1,490,115	1,797,160	1,735,721	1,772,061	115,000	1,887,061	5.00%
Economic Development	401,625	719,789	716,161	604,732	108,000	712,732	-0.98%
Capital Projects Operations	1,037,083	1,203,459	1,081,137	1,261,586	-	1,261,586	4.83%
City Attorney's Office	1,366,635	1,487,930	1,482,995	1,515,667	50,000	1,565,667	5.22%
Public Communications	624,174	788,077	764,013	834,476	115,100	949,576	20.49%
Tourism Admin	5,242	-	867	-	-	-	-
Community Services	861,853	978,663	1,001,683	984,540	16,200	1,000,740	2.26%
Human Resources	896,423	1,428,814	1,295,079	1,388,898	113,100	1,501,998	5.12%
<b>TOTAL</b>	<b>\$ 7,480,362</b>	<b>\$ 9,352,398</b>	<b>\$ 9,032,916</b>	<b>\$ 9,329,207</b>	<b>\$589,900</b>	<b>\$ 9,919,107</b>	<b>6.06%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 6,190,010	\$ 7,282,053	\$ 6,900,513	\$ 7,183,346	\$163,335	\$ 7,346,681	0.89%
Health Insurance	699,960	890,994	896,793	996,315	30,202	1,026,517	15.21%
Supplies	100,126	269,358	248,492	261,746	90,263	352,009	30.68%
Maintenance	19,059	22,812	20,555	25,450	-	25,450	11.56%
Purchased Services	471,207	887,181	966,563	862,350	306,100	1,168,450	31.70%
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 7,480,362</b>	<b>\$ 9,352,398</b>	<b>\$ 9,032,916</b>	<b>\$ 9,329,207</b>	<b>\$589,900</b>	<b>\$ 9,919,107</b>	<b>6.06%</b>

PERSONNEL						
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Mayor & Council	-	-	-	-	-	-
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	8.00	10.00	10.00	-	10.00	0.00%
Economic Development	3.00	4.00	4.00	-	4.00	0.00%
Capital Projects Operations	10.00	10.00	10.00	-	10.00	0.00%
City Attorney's Office	11.00	11.00	11.00	-	11.00	0.00%
Public Communications	6.00	6.00	7.00	1.00	8.00	33.33%
Community Services	8.00	10.00	10.00	-	10.00	0.00%
Human Resources	10.00	10.00	10.00	1.00	11.00	10.00%
TOTAL	63.50	68.50	69.50	2.00	71.50	4.38%

# CITY SECRETARY'S OFFICE

## STRATEGIC PLAN

### **Mission Statement**

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

### **Top Departmental Goals**

- 1) Goal: Provide a user training for the GovQA Open Records Request (ORR) Management system based on current business processes.
  - a) Issue: With the implementation of the GovQA ORR system processes have evolved based on user feedback.
  - b) Plan of Action: Provide a training based on our current workflow.
  - c) Strategic Initiative(s): Good Governance
- 2) Goal: Electronic Signatures on Contracts with an emphasis on standardizing process, improved workflow, and incorporating new document classes. Work on getting Real Estate contracts being sent through e-signature.
  - a) Issue: Further process refinement may create a more efficient system. In addition, a few contract or document types remain difficult to implement and would benefit from an annual re-evaluation for possible inclusion in our e-signature process.
  - b) Plan of Action: Procedures and documentation are currently under review with the aid of the Purchasing department.
  - c) Strategic Initiative(s): Good Governance
- 3) Goal: Complete the remaining 11 department's retention schedules, along with inventorying /converting/destruction of city records in storage/office 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 into electronic storage. With the leak of storage space, this goal will help minimize storage.
  - b) Plan of Action: Reduce the percentage of duplication or records along with coordinate with departments to convert media to .tiff or .pdf, or complete retention.
  - c) Strategic Initiative(s): Good Governance



- 4) Goal: Complete quality control check of electronically filed birth certificates from 1991 to 2010 and death certificates from 1990 to the present.
  - a) Issue: There are state requirements that must be met in order to electronically file vital records, which takes time and effort. Electronic filing will create efficient record storage and be cost effective for the City. Also, this will bring us one step closer to a future goal of creating an Emergency Go-Bag for vital records in case of a natural disaster or crisis like COVID-19.
  - b) Plan of Action: To reduce the amount of storage and increase efficiencies for cost savings.
  - c) Strategic Initiative(s): Core Services and Infrastructure
- 5) Goal: Cancel our online ordering service with VitalChek and develop an online ordering platform through Laserfiche Forms.
  - a) Issue: Online ordering vendor VitalChek charges a fee per transaction which is non-refundable to the requestor upon error. The CSO feels that we can provide a higher level of service and reduce the per transaction costs to the requestor by developing a platform for this transaction using Laserfiche Forms. Using Laserfiche will allow the CSO better control of our processes and costs.
  - b) Plan of Action: Complete development on a Laserfiche Form and begin testing with our funeral homes in the spring of 2022. Upon implementation the City will be able to control how quickly, and efficiently online orders are expedited, will be more affordable for customers than VitalChek, and the quality of our customer service will improve. The fee for the online order will cover all costs from the online payment portal and provide a modest return to the city.
  - c) Strategic Initiative(s): Core Services and Good Governance
- 6) Goal: Monitor and chart our continued growth in the issuance of Vital records.
  - a) Issue: Vital record requests increased in FY21 by 52.5% due to a variety of factors including CHI St. Joseph transitioning their labor and delivery unit to College Station and an increase in deaths occurring within our city limits.
  - b) Plan of Action: Track growth and paper usage throughout the year to provide a clear understanding of inventory, budget standing, and optimize our buying cycle.
  - c) Strategic Initiative(s): Core Services and Good Governance

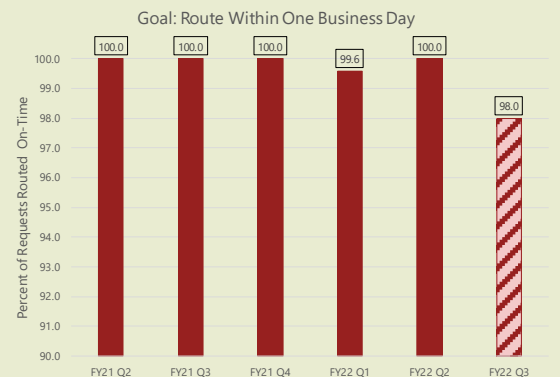
# CITY SECRETARY'S OFFICE

## KEY PERFORMANCE INDICATORS

### Timely Routing of Public Information Requests

A public information request must be in writing to the governmental body the requestor believes maintains the documents. Once received the governmental body has 10 regular business days to respond to a request, starting the business day after it is received. Gathering information and reviewing it for release is time consuming and can put the City at risk of non-compliance with state law or releasing sensitive information. It is the goal of our office to route each request no later than the business day after it is received to allow staff a reasonable amount of time to organize a response.

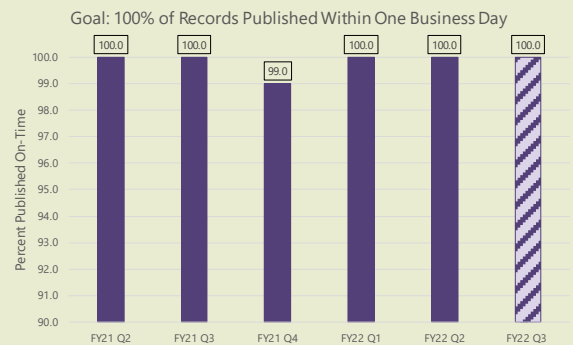
Strategic Goal: City Council Goal I - Good Governance



### Timely Entry of Records to Laserfiche

The City Secretary's Office is a final repository for many of the City's official records. Both staff and citizens depend on these records to conduct internal and external business. By publishing these in a timely manner the CSO is ensuring that information is available to keep our citizens informed and business moving forward. Our goal is to publish documents within one business day of when they arrive at the CSO completed. Records Include: Contracts, Change Orders, Amendments, Renewals, Proclamations, Ordinances, Resolutions, Minutes, Birth Certificates, Death Certificates.

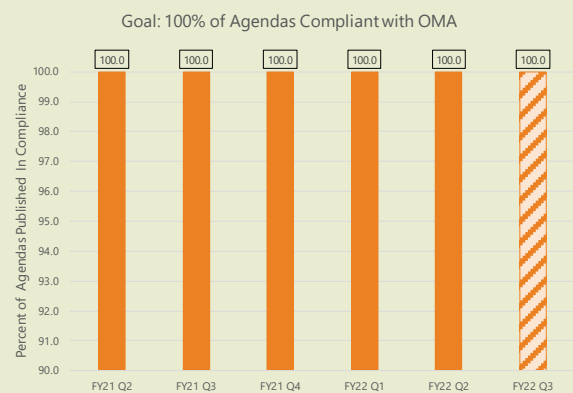
Strategic Goal: City Council Goal I - Good Governance



### Publication of Agendas

The Texas Open Meetings Act (OMA) was enacted to ensure that Texas government is transparent, open and accountable to all Texans. As a local government we are required to post agendas for public meetings at least 72 hours before they begin. Agendas are created by several City departments and routed to the CSO to review for compliance with aspects of the OMA before posting. Our goal is to publish agendas that are in compliance with OMA and without any fatal flaws to agendas or agenda items.

Strategic Goal: City Council Goal I - Good Governance



# INTERNAL AUDITOR

## STRATEGIC PLAN

### **Mission Statement**

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

### **Top Departmental Goals**

- 1) Goal: Develop and complete the FY23 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. Audit projects to be completed include IT Asset Management and Developer Constructed Streets.
  - 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
- 2) Goal: Coordinate an external peer review
  - a) Issue: Government Auditing Standards (GAS), promulgated by the U.S. Government Accountability Office (GAO), establishes professional standards for conducting audits in government. Those standards require audit organizations to receive an external peer review at least once every three years (see GAS 5.84). We received our last peer in July 2018. A peer review was planned for FY21, however, due to COVID-19 the GAO has granted an extension for audit shops to reschedule their peer review for FY22.
  - b) Plan of Action: Participate in the Association of Local Government Auditor's Peer Review Program. The GAO and the IIA reviewed ALGA's Peer Review Program and found that it satisfies the requirements under both sets of standards.
  - c) Strategic Initiative(s): Good Governance
- 3) Goal: Audit follow-up work
  - a) Issue: The efficacy of the audit process depends on the extent to which quality audit recommendations are implemented. The following audit reports have been identified for need to have audit follow-up work conducted: 2021 EMS Billing & Collections, 2020 Streets Division Procurement Process, 2020 Fire Operations Audit 2020 Fire Operations Audit – Relationship with TAMU, 2019 Sanitation Exempt Employees' Purchasing Activity & Processes, 2019 Parkland Dedication, 2017 Fire Prevention, 2015 Street Maintenance, 2015 Delinquent Accounts, and 2014 Ringer Library
  - b) Plan of Action: Specialized expertise for the EMS Billing & Collections audit, working with departments to assess the extent to which recommendations have been implemented.
  - c) Strategic Initiative(s): Good Governance

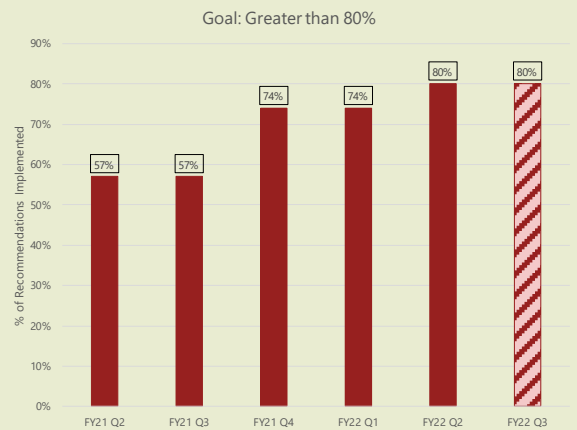
# INTERNAL AUDITOR

## KEY PERFORMANCE INDICATORS

### Audit Recommendation Implementation Rate

After sufficient time has passed to allow for audit recommendations to be implemented, the City Internal Audit Office requires departments provide an update on recommendation progress to ensure that management actions have been effectively implemented or that management has accepted the risk of not taking action. The audit recommendation implementation rate is the percentage of recommendations issued in the previous fiscal year that have been fully or partially implemented in the following fiscal year.

Strategic Goal: City Council Goal I - Good Governance



# CITY MANAGER'S OFFICE

## STRATEGIC PLAN

### **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.

### **Top Departmental Goals**

- 1) Goal: Direct and promote 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 among staff, create a more diverse and inclusive workplace.
  - 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 including Texas A&M University; Leverage local, state, and federal resources.
  - c) Strategic Initiative(s): Sustainable City, Diverse and Growing Economy, Financial Sustainability.
- 3) Goal: Lead the FY23 Budget and Capital Improvement Program (CIP) Schedule and Budget.
  - a) Issue: Addressing core services and infrastructure.
  - b) Plan of Action: Provide support to ensure timely delivery of capital improvements. Review funding options for operating/capital projects.
  - c) Strategic Initiative(s): Core Services and Infrastructure, Improving Mobility.
- 4) Goal: Enhance relations with City Council and citizens.
  - a) Issue: Promote and deliver effective communication among City staff, elected officials, and the general public.
  - b) Plan of Action: Provide recommendations and implement policy supported by City Council; Encourage citizen engagement.
  - c) Strategic Initiative(s): Good Governance.
- 5) Goal: Strategically utilize available fund balances to meet City strategic projects.
  - a) Issue: The City has accumulated fund balances.
  - b) Plan of Action: Continue to provide superior services to residents; evaluate City assets, investments, and activities and determine the most effective way of utilizing fund balances to meet the City's needs.
  - c) Strategic Initiative(s): Good Governance, Core Services and Infrastructure, Financial Sustainability, Sustainable City.

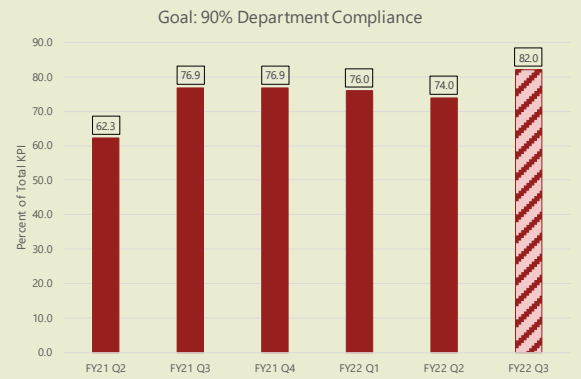
# CITY MANAGER'S OFFICE

## KEY PERFORMANCE INDICATORS

### Percentage of Department KPI Compliance in the Previous Quarter\*

The City Manager's Office is responsible for the overall provision of services, events, and activities carried out by the City of College Station. To that end, this indicator assesses the ability of each City department to achieve its stated performance indicators. This holistic review will illustrate general compliance per quarter as well as annually and allow the CMO to target specific measures as needed.

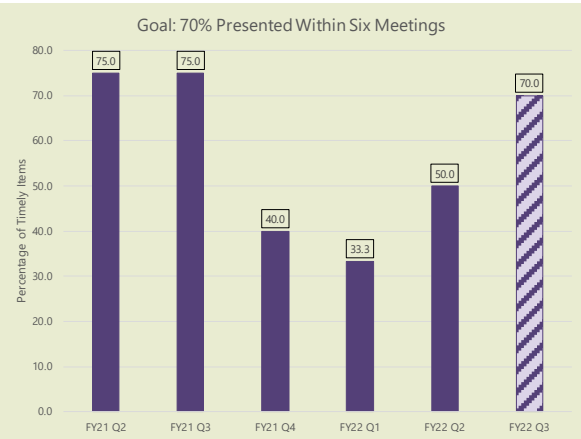
Strategic Goal: City Council Goal I - Good Governance



### Percentage of Future Agenda Items Presented within Six Meetings

At each City Council meeting, there is an opportunity for Council Members to request future agenda items for consideration. With consensus from the body, the item is placed on a "Future Agenda Items" list that is managed by CMO in coordination with other City departments. It is essential that these items are presented in a timely fashion to Council in order to take appropriate future action, if desired. For the purposes of this measure, "timely" is considered within 6 meetings from the initial request.

Strategic Goal: City Council Goal I - Good Governance



\* KPIs were not reported during the first and second quarter of FY22

# ECONOMIC DEVELOPMENT AND TOURISM

## STRATEGIC PLAN

### **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 increasing Hotel Occupancy Tax in College Station.

### **Top Departmental Goals**

- 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 by recruiting a diverse range of industries.
  - c) Strategic Initiative(s): Diverse & Growing Economy
- 2) Goal: Implement Economic Development Master Plan.
  - a) Issue: Specific action items identified for implementation in FY23.
  - b) Plan of Action: Recruit Aggie owned/led businesses, improve marketing, encourage redevelopment, amplify existing events and assets, better define recruitment "sweet spot."
  - c) Strategic Initiative(s): Diverse & Growing Economy
- 3) 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: Continue implementation of Midtown Master Plan and market both public and privately owned shovel ready sites for new primary job growth.
  - c) Strategic Initiative(s): Diverse & Growing Economy

- 4) Goal: Support and stimulate local tourism efforts through the sports, entertainment, and hospitality markets.
  - a) Issue: There is a local need to improve corporate meetings, conferences, sports and other tourism events and market College Station as a place to do business.
  - b) Plan of Action: Recruit entertainment venues and other attractions to enhance visitors' experiences, while leveraging existing venues to recruit tourism events.
  - c) Strategic Initiative(s): Diverse & Growing Economy
- 5) Goal: Sustain and enhance a high quality of life.
  - a) Issue: Cultivate unique guest experiences, employment opportunities, and leisure activities.
  - b) Plan of Action: Seek high quality amenities, enhanced mobility options, and signature entertainment and event spaces.
  - c) Strategic Initiative(s): Diverse & Growing Economy



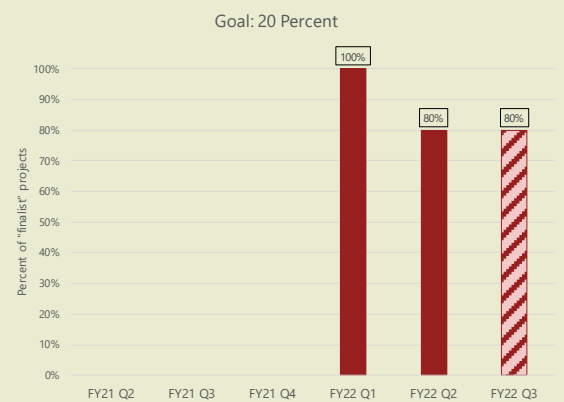
# ECONOMIC DEVELOPMENT AND TOURISM

## KEY PERFORMANCE INDICATORS

### Percentage of Targeted Industry Prospects in Final Stage of Consideration

This measure determines appropriate targeting of industry prospects in College Station, particularly those for Midtown Business Park or the College Station Business Center. The list of projects would include any active projects the City pursues, as well as those by BVEDC on the City's behalf. For this KPI, the "Final Stage of Consideration" means the City is one of no more than three final project sites being considered by a prospect. The goal assumes that for every five projects staff submit for, one of those will make the finalist stage. It is anticipated that, due to focused targeting, manufacturing requirements, and potential utility demands, a limited pool of qualifying projects will be available for this KPI.

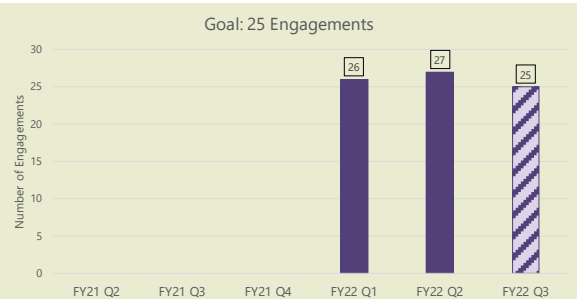
Strategic Goal: City Council Goal V - Diverse & Growing Economy



### Number of Retail Recruitment Engagements for Target Prospects

This measure illustrates the effectiveness of retail business engagement with target prospects. For this KPI, a "target prospect" includes: 1) retail entertainment, 2) destination/specialty retailer, or 3) a restaurant not presently in Brazos County. "Engagement" is defined as a touchpoint with a commercial broker, The Retail Coach (or applicable City consultant), and/or target business prospect. Any contact during the quarter would be equal to one record.

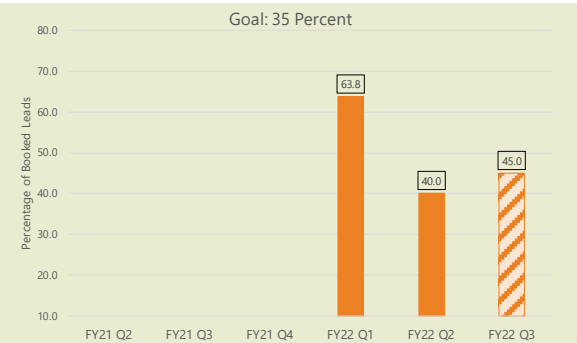
Strategic Goal: City Council Goal V - Diverse & Growing Economy



### Percentage of Leads that Result in Bookings

This measure includes both meetings/conventions and sports events. A "lead" is defined as any group or organization being pursued by Visit/Compete staff and verified through the record in our customer relationship management (CRM) software. Some seasonality is assumed, as bookings more often occur in the early part of the calendar year. Potential threats impacting the overall percentage include times in which hotels are booked (peak times, such as home football games, graduation, or other large university events), other cities/CVBs, and field status (sports events).

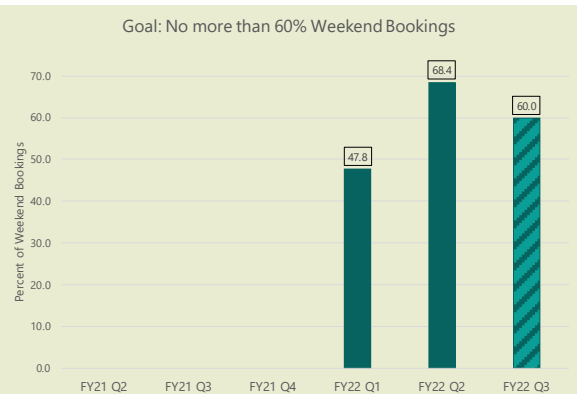
Strategic Goal: City Council Goal V - Diverse & Growing Economy



### Ratio of Weekday Event Bookings to Weekend Event Bookings

Data shows that the weekend market is more saturated in College Station due to university events and other tourism-related activities. Therefore, the most practical approach to raise hotel occupancy levels and their average daily rates (ADR) is through focused attention on weekday business. This measure assesses how effective Visit/Compete staff are bringing in weekday business. The goal assumes an appropriate ratio as 60% of events occurring over the weekend, and 40% of events occurring during the week. For this KPI, any business conducted on Saturday or Sunday is considered "weekend". Any other combination, excluding Saturday or Sunday, is considered "weekday".

Strategic Goal: City Council Goal V - Diverse & Growing Economy



# CAPITAL PROJECT OPERATIONS

## STRATEGIC PLAN

### Mission Statement

The Capital Project Operations Division provides effective management of City infrastructure projects by overseeing the planning, design, land acquisition, procurement, and construction. We strive to deliver projects within budget and on schedule.<sup>2</sup>

### Top Departmental Goals

- 1) Goal: Provide effective and efficient management of capital improvement projects
  - a) Issue: Maintaining highly trained staff personnel
  - b) Plan of Action: Continue project management training and implement career progression
  - c) Strategic Initiative(s): Good Governance
- 2) Goal: Keep public informed of current and future capital improvement projects
  - a) Issue: Maintain current information on city's website and other media outlets
  - b) Plan of Action: Continue to work with IT/GIS to keep CIP map layer updated and continue to work with Public Communications to produce quarterly updates
  - c) Strategic Initiative(s): Core Services and Infrastructure, Improving Mobility
- 3) Goal: Deliver capital improvement projects on time and within budget
  - a) Issue: Managing projects by setting realistic timelines, negotiating reasonable consultant fees, and identifying ways to reduce construction costs
  - b) Plan of Action: Continue to track progress of projects by schedule milestones, number of change orders, and budget changes throughout the life of the project
  - c) Strategic Initiative(s): Good Governance, Core Services and Infrastructure, Financial Sustainability, Sustainable City

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<sup>2</sup> Facility Maintenance will be moving from Public Works to Capital Project Operations in FY23

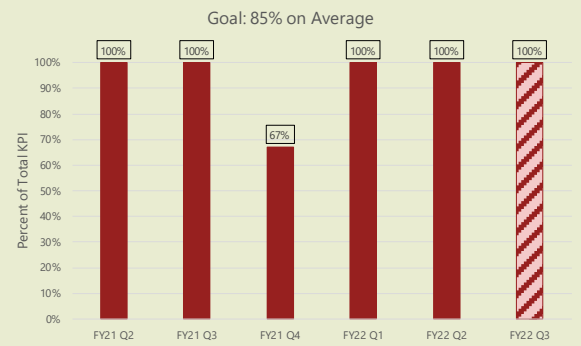
# CAPITAL PROJECT OPERATIONS

## KEY PERFORMANCE INDICATORS

### On-time Project Delivery

The Capital Improvements Project department's goal of projects that are completed in a timely manner is to best serve citizens.

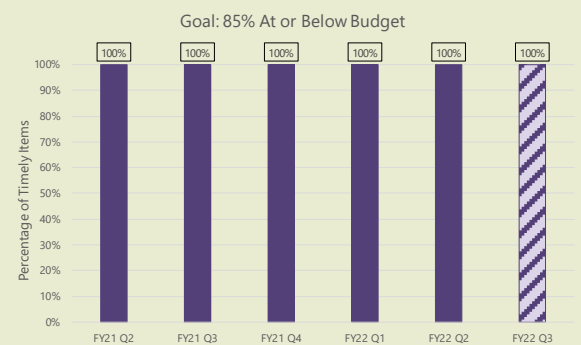
Strategic Goal: City Council Goal III – Core Services and Infrastructure



### On-budget Project Delivery

Capital Project's goal is to ensure that money allocated to each project is spent within the limits of each project budget.

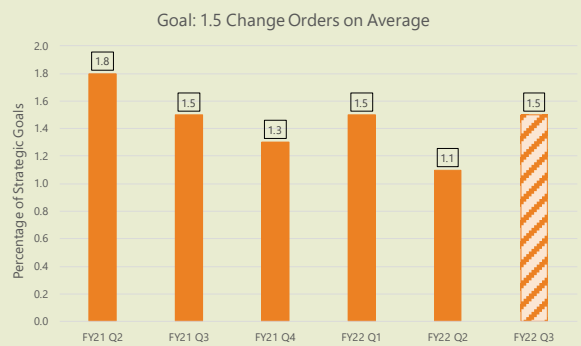
Strategic Goal: City Council Goal III – Core Services and Infrastructure



### Change Orders per Project

Capital Projects aims to have each project to be as efficient as possible by reducing the number of necessary change orders needed per project.

Strategic Goal: City Council Goal III – Core Services and Infrastructure



# CITY ATTORNEY'S OFFICE

## STRATEGIC PLAN

### **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.

### **Top Departmental Goals**

- 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.
  - c) Strategic Initiative(s): Good governance
- 2) Goal: Manage internal workloads efficiently
  - a) Issue: Increased legal work in all areas resulting in a need to move to a paperless practice
  - b) Plan of Action: Work with IT and other departments to identify and implement solutions
  - c) Strategic Initiative(s): (a) Good governance (b) Financially sustainable city
- 3) Goal: Continue to develop and retain capable legal team members
  - a) Issue: Increased volume and complexity of city business and municipal law.
  - b) Plan of Action: Continue individualized training plan for each legal team member to the degree funding is available
  - c) Strategic Initiative(s): Good governance

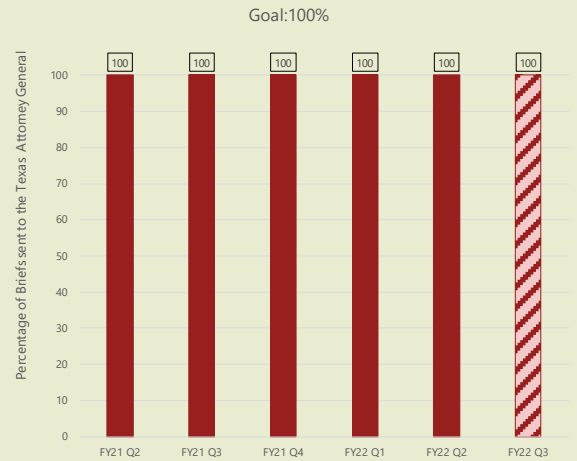
# CITY ATTORNEY'S OFFICE

## KEY PERFORMANCE INDICATORS

### Timely Processing of Open Records Requests

The Legal Department processes all open records requests for the City. Last fiscal year, the Department processed approximately 1,200 such requests reviewing millions of documents. Failure to respond within the statutory 10 day deadline directly negatively impacts City operations, including possible divulging of personal or sensitive information. In turn this negatively impacts the integrity of our utility systems, protocols for police and fire departments, ongoing investigations, etc. For this reason, the Department must meet the statutory deadline 100% of the time. In order to withhold information, oftentimes a brief is required to be submitted to the Texas Attorney General. The graph shows the percentage of briefs submitted to the Attorney General within the 10 day deadline.

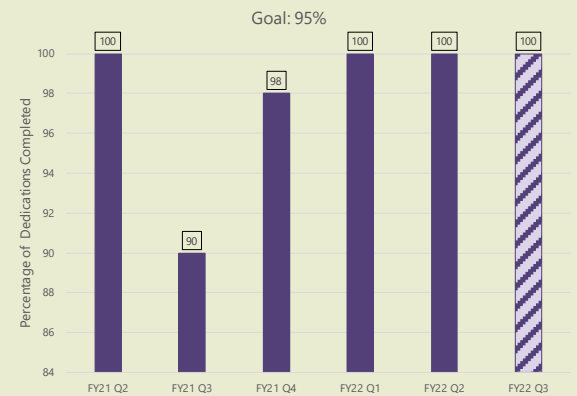
Strategic Goal: City Council Goal - Core Services and Infrastructure



### Percentage of Easement/Right-of-Way Dedications Timely Completed

The City must own the property rights to maintain the infrastructure needed to provide various services to the community, including water and sewer services, roadway and bike transportation and electric utility services. Because these services are so important to the overall safety and well-being of the general public, the Department strives to prepare conveyance documents within ten days of request of proper submittals by the developers.

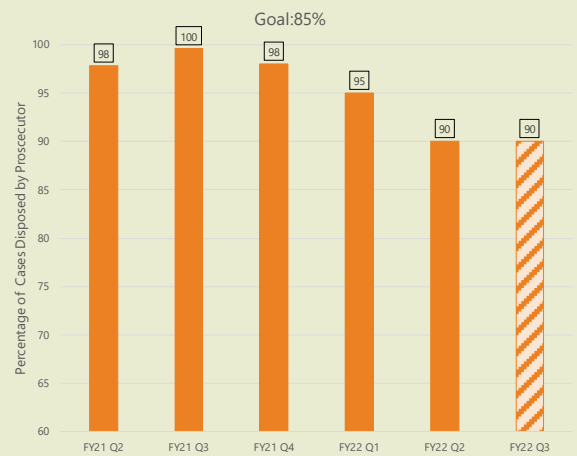
Strategic Goal: City Council Goal - Core Services and Infrastructure



### Percentage of Municipal Court Cases Disposed

All Class C misdemeanors (i.e. traffic violations and other fine only offenses) and City ordinance violations are filed in municipal court. It is important to expeditiously resolve these cases in order to prevent a backlog of docketed cases and to provide timely determination of the case for both the City and the accused. The City prosecutor must dispose of his cases i) by trial, ii) without a trial by plea agreement (an agreement between the City and the accused person to resolve the charge without going through a trial), or iii) by dismissing the case (usually for charges where there is insufficient evidence to proceed to trial).

Strategic Goal: City Council Goal - Core Services and Infrastructure



# **PUBLIC COMMUNICATIONS**

## **STRATEGIC PLAN**

### **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.

### **Top Departmental Goals**

- 1) Goal: Elevate the image of the City of College Station
  - a) Issue: Citizens struggle to understand the city's budget and have little 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; plus, drive additional tourism to the city.
  - b) Plan of Action: Collaboration with Economic Development/Tourism and Parks & Recreation 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: The city's website, under a decentralized administrator model, lacks the accuracy, consistency, and user experience that citizens and elected leaders expect.
  - b) Plan of Action: Create a website coordinator position that will serve as the primary point of contact focusing daily effort on proper site architecture, page layout, metadata, file types, design, and content – fully supporting all city departments.
  - c) Strategic Initiative(s): All initiatives

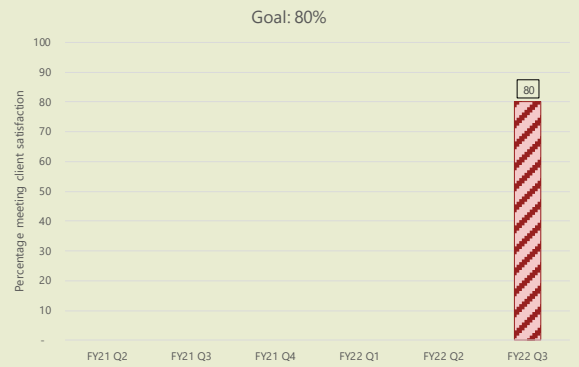
# PUBLIC COMMUNICATIONS

## KEY PERFORMANCE INDICATORS

### Percentage of Artwork Projects Meeting Client Satisfaction on First Try\*

As a key support department, Public Communications annually completes hundreds of projects for internal clients — the majority of which involve graphic design. One key metric that gauges project efficiency — how clearly a request is made so the designer's initial work is accurate — is the percentage of design jobs meeting the client's satisfaction after just one proof. An excessive number of proofs could indicate a breakdown has occurred in the request/completion process, which effects the efficiency of both PubCom and the requesting department.

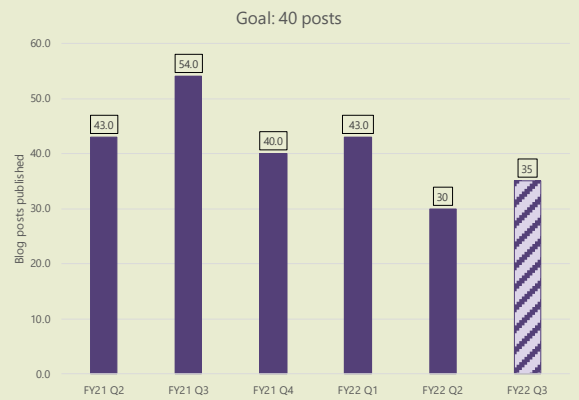
*Strategic Goal: City Council Goal III - Core Services and Infrastructure*



### Number of Informational Blog Posts Published

Blog posts produced or facilitated by Public Communications serve as the cornerstone of the city's communication strategy. This content is linked to our website and promoted through a variety of communication channels, including social media platforms and the neighborhood e-newsletter. While more doesn't always equal better, the voices we use and the honesty we express build trust with our citizens and customers.

*Objective: City Council Goal I - Good Governance*



### Quarterly Increase in Neighborhood E-Newsletter Subscribers\*

The Neighborhood Services e-Newsletter is a reliable source of curated information for citizens who primarily live in College Station's traditional neighborhoods. This valuable product should be experiencing a more robust rate of subscriber growth to help residents stay up to date on issues, programs, and events. Additional focus and strategies will be implemented to achieve this goal.

*Objective: City Council Goal I - Good Governance*

\*This is a new measure with no historic data



# COMMUNITY SERVICES

## STRATEGIC PLAN

### **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.

### **Top Departmental Goals**

- 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 housing 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
- 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 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 consistently and effectively.
  - c) Strategic Initiative(s): Good Governance; Financial Sustainability; Core Services and Infrastructure; Neighborhood Integrity; Diverse & Growing Economy; and Improving Mobility



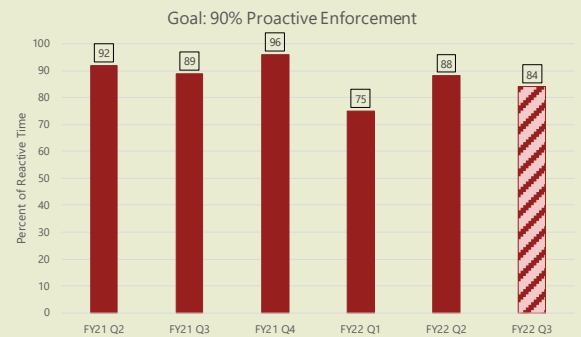
# COMMUNITY SERVICES

## KEY PERFORMANCE INDICATORS

### Code Enforcement - Proactive versus Reactive

Each Code officer's workday is split between proactive and reactive enforcement. Reactive enforcement is time spent responding directly to citizen concerns and performing related tasks. Proactive Enforcement is the practice of identifying Code violations by patrolling the City, engaging the public and addressing violations before they become reported issues. It is generally recommended that 90% of a Code Officers time be proactive enforcement with the remaining 10% reactive.

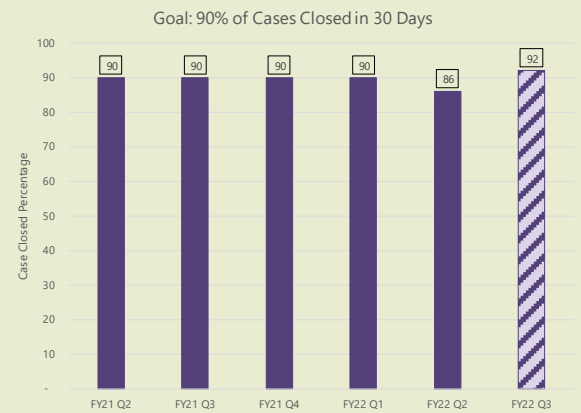
Objective: City Council Goal III - Core Services and Infrastructure



### Code Enforcement Case Clearance

Code Enforcement Officers are responsible protecting the health and safety of citizens by ensuring compliance with health, safety, nuisance, traffic, and zoning ordinances. Officer acts both proactively and reactively to ensure the safety and integrity of their assigned neighborhoods. In order to ensure that officers are diligently working through non-compliance cases, it is the goal of Code Enforcement to maintain high clearance rates and reduce the percentage of cases that remain open for a prolonged period of time. Code Enforcement defines a high clearance rate as 90% of cases are closed within 30 days.

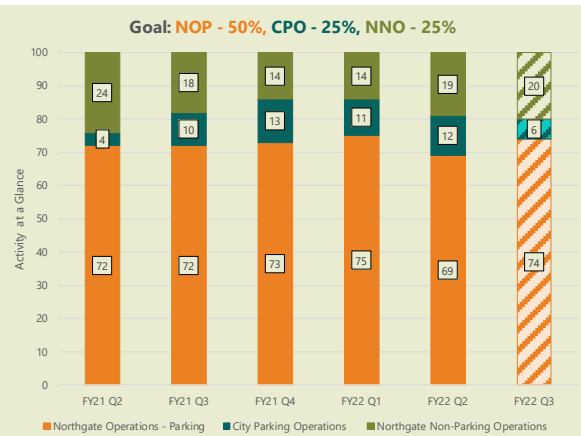
Objective: City Council Goal III - Core Services and Infrastructure



### Northgate District Staff Activity

Northgate District strives to address code/safety/health concerns in the Northgate District and the City. By monitoring NG Staff Activity, it assures that we are efficiently leveraging NG Staff to achieve this goal. These activities are divided into 3 categories. **1) Northgate Operations Parking (NOP):** Activities related to the City's Parking Assets - CM Garage, Street Meters, and Surface Lot and related parking enforcement efforts in the Northgate District. **2) City Parking Operations (CPO):** Activities related to Parking/Code Enforcement efforts in areas of the City outside of the Northgate District. **3) Northgate Non-Parking Operations (NNO):** Activities within the Northgate District not directly related to City parking assets or parking enforcement.

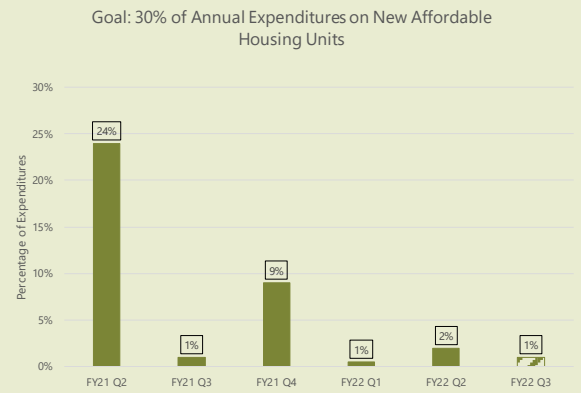
Objective: City Council Goal III - Core Services and Infrastructure



### Affordable Housing Development

Community Development utilizes federal funds to increase safe and affordable housing for low- to- moderate income homebuyers and renters, including special needs populations. The City has established partnerships with non-profit housing providers such as Habitat for Humanity and Elder Aid, who work to provide housing units that do not create financial burdens to eligible households. The City will expend 30% of the annual federal grant allocation of the development of affordable housing units.

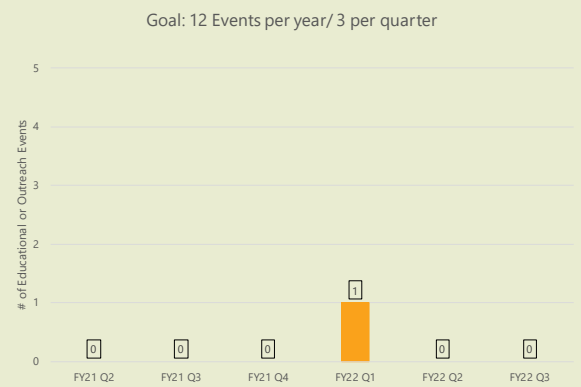
Objective: City Council Goal III - Core Services and infrastructure



### Community Outreach

Community Development provides opportunities for public input, education, and outreach throughout the year. Activities include from public meeting, Homebuyer Education Classes, and to outreach events, such as fair housing, financial education, or health. It is the goal of Community Development to host or participate in twelve (12) events per year. Events mark the efforts of Community Development to foster equal opportunity by providing an avenue through which the public learns about their rights, Community Development programs, and how to address other needs to improve their quality of life.

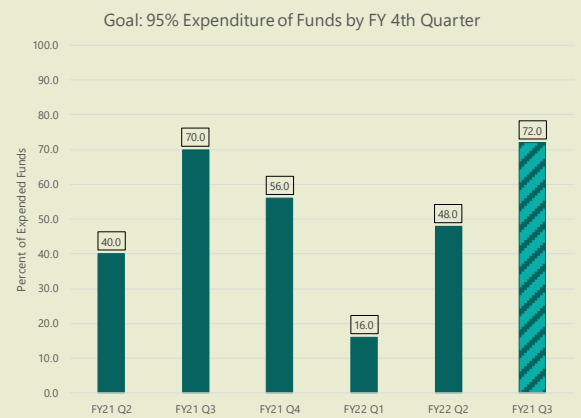
Objective: City Council Goal IV - Neighborhood Integrity



### Percent of Federal Grant Funds Expended on Eligible Activities by Deadline

The City receives Community Development Block Grant and HOME Investment Partnership Program federal funds to help low and moderate income residents with housing, social services, and related economic development needs. These funds need to be obligated within a certain time frame in order to not lose them and be required to return them to HUD. The City engages with the public and works with a host of area agencies and stakeholders to creatively identify community needs and discover the best ways to allocate these funds. Success is measured by progressively expending these funds thru the FY and obligating 95% by the end of year deadlines.

Objective: City Council Goal III - Core Services and infrastructure



# HUMAN RESOURCES/RISK MANAGEMENT

## STRATEGIC PLAN

### **Mission Statement**

It is the mission of the Human Resources/Risk Management 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 City employees; and to support the health, safety and welfare of employees, residents, visitors, and customers.

### **Top Departmental Goals**

- 1) Goal: Be an Employer of Choice: Recruiting & Retention
  - a) Issue: The talent market is experiencing volatility as an impact of many circumstances. The City must remain competitive in our recruiting, retention and compensation practices and policies (i.e. total rewards).
  - b) Plan of Action: Pursue innovative solutions for the recruitment process, including virtual contact, identifying high potential prospects from other fields, and focusing on retaining current City employees. Seek out market and best-in-practice data to remain competitive. Develop and enhance relationships and networks in the local area to attract talent and build stronger pipelines through experiences such as internships and job shadowing. Build robust succession plans and enhance career progression opportunities. Seek information and data from sources such as exiting employees, local market, and other data points.
  - c) Strategic Initiative(s): Core Services & Infrastructure
- 2) Goal: Be an Employer of Choice: Workplace Culture & Engagement
  - a) Issue: Evolving demographics of the City's workforce and this metropolitan area bring unique challenges to engaging and retaining employees and to building and sustaining a strong workplace identity and culture.
  - b) Plan of Action: Engage new employees early in the hiring process through OnBoard; increase engagement through additional systems (i.e. PreBoard), and development opportunities (i.e. LinkedIn learning). Promote a culture that values mental health, wellbeing and fosters diversity, equity and inclusion through education and support opportunities. Connect and engage employees as the City continues to evaluate and enhance competitive compensation and benefits. Build a strong culture by researching and applying best practice data.
  - c) Strategic Initiative(s): Core Services & Infrastructure

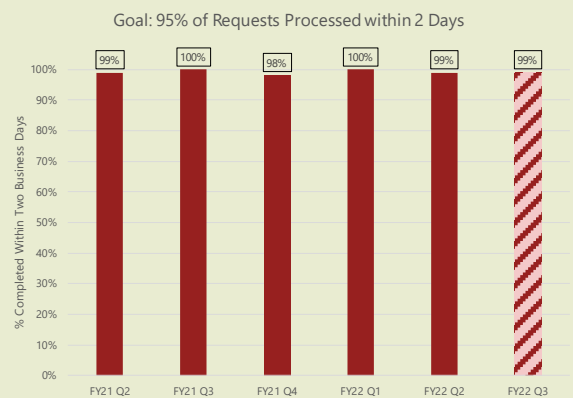
- 4) Goal: Be an Employer of Choice: Employee Centric Experiences
  - a) Issue: The lack of a robust HRIS system results in difficult-to-access data dispersed among multiple systems and stored in various formats. This makes it challenging to provide a clear and accurate picture of the City's workforce data and trends. Limited funding and resources to purchase and implement a more robust system prevents us from developing an adequate solution than spans beyond the footprint of the City's network.
  - b) Plan of Action: Focus on building best-in-practice data support for ease of use with the City's workforce systems. Partner with IT to develop and deploy system enhancements with a focus on increased integration and efficiency of HR processes and system data access. Implement best-in-practice learning management, HRIS and performance management systems. Make employee information available to employees, managers, and leaders in real time using technology that connects them to the organization in new and meaningful ways.
  - c) Strategic Initiative(s): Core Services & Infrastructure
- 5) Goal: Be an Employer of Choice: Safe & Secure Workplace & Community
  - a) Issue: A hardened insurance market and increases in service complexity and high-risk activities such as public safety, public utilities, recreation, and cyber security, demand a focus on data analysis and reporting. The City must address training and communication needs to reduce risks and claims while increasing prevention strategies and awareness. This will be key to supporting a safer and more secure work environment and community.
  - b) Plan of Action: Introduce Enterprise Risk Management best practice programming. Partner with departments to increase security and safety awareness through programs including Smith Driving School, violent intruder training; city-wide AED/CPR/Tourniquet access; and incident review boards. Through robust claims administration, focus on strategic risk prevention and best-in-practice industry controls to ensure the City addresses risk as a priority.
  - c) Strategic Initiative(s): Core Services & Infrastructure

# HUMAN RESOURCES/RISK MANAGEMENT

## KEY PERFORMANCE INDICATORS

### Processing Time for Employee Pay & Other Data Changes

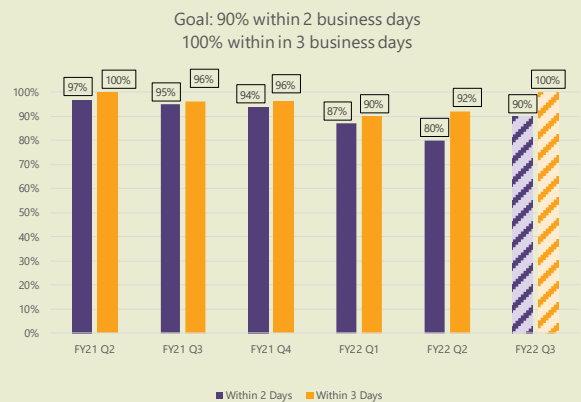
Accurate employee data is an essential component to promoting a successful organization. Our ability to reduce risk within our payroll system, ensure accuracy of payroll and employee data, and recognize employee's personal achievements, through promotion, transfer, etc. is paramount. The Human Resources team is committed to processing 95% of personnel action requests within two business days of receipt.



Strategic Goal: City Council Goal III - Core Services and Infrastructure

### Time for Recruiting Strategy Establishment

Within 2 business days of receiving position approval, HR will contact Hiring Department to set recruiting strategy, to include posting, interview and hiring timeline goals. The Human Resources team is committed to establishing 90% of all recruiting strategies within two business days of receipt and 100% within three business days.



Strategic Goal: City Council Goal III - Core Services and Infrastructure

# Debt Service Fund

The Debt Service Fund pays debt obligations for General Government capital projects, encompassing facilities and technology, parks facilities, and transportation infrastructure. For a detailed list of currently funded projects, see the Capital Projects section of this document. The City's basic debt management policies are explained in the Financial Policy Statements included in Appendix F. The City continuously reviews its debt management policies to address citizens' concerns and needs. 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 FY23 tax rate to finance general governmental services, including debt service, is 52.4613 cents per \$100 of valuation. The FY23 debt service portion of the tax rate is 21.1441 cents per \$100 of valuation. This is a decrease of 0.5001 compared to FY22. The City manages the Debt Service Fund over a 10-year period to effectively balance debt issuances with capital expenses. Fund balance will fluctuate as debt is issued and expended for capital projects.

The City maintains a reserve policy of at least 8.33% of annual appropriated expenditures in the Debt Service Fund at the end of every fiscal year. The Fund complies with that policy. The most recent debt issued by the City of College Station earned the below ratings from Moody's and Standard & Poor's (S&P):

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

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 remaining 2008 General Obligation Bond authority that it plans to use. The City has elected to fund current projects by issuing COs. The City anticipates a possible GO bond election in November 2022.

Total FY23 revenues are projected to increase 8.33% to \$23,923,031. This is due to significant changes in property valuation and added property to the tax rolls. The fund also receives a Cemetery transfer, which services debt issued by the City for the design and construction of a cemetery fence and building. The City's FY23 debt obligation payments, accounting for most of the operating expenditures, increased 13.31% due to the additional debt issued in FY22. The City issued previously forecasted debt one year early in FY22 to secure lower interest rates.

# City of College Station

## Debt Service Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 6,278,249	\$ 8,221,266	\$ 8,221,266	\$ 7,700,831		\$ 7,700,831	
<b>Revenues</b>							
Ad Valorem Taxes	\$ 21,181,479	\$ 22,033,833	\$ 22,033,833	\$ 23,873,031	\$ -	\$ 23,873,031	8.35%
Investment Earnings	18,778	50,000	50,000	50,000	-	50,000	0.00%
<b>Total Revenues</b>	\$ 21,200,257	\$ 22,083,833	\$ 22,083,833	\$ 23,923,031	\$ -	\$ 23,923,031	8.33%
<b>Total Funds Available</b>	<b>\$ 27,478,506</b>	<b>\$ 30,305,099</b>	<b>\$ 30,305,099</b>	<b>\$ 31,623,862</b>		<b>\$31,623,862</b>	
<b>Transfers:</b>							
Transfers In	(467,985)	(466,164)	(466,164)	(468,073)	-	(468,073)	0.41%
<b>Total Transfers (Sources) Uses</b>	(467,985)	(466,164)	(466,164)	(468,073)	-	(468,073)	0.41%
<b>Other (Sources) Uses</b>							
Issuance of Refunding Bonds	(4,075,000)	-	-	-	-	-	-
Debt Service	19,544,163	23,061,432	23,061,432	26,131,110	-	26,131,110	13.31%
Refunded Bond Escrow, Agent Fees, Other	4,256,062	9,000	9,000	9,000	-	9,000	0.00%
<b>Total Other (Sources) Uses</b>	19,725,225	23,070,432	23,070,432	26,140,110	-	26,140,110	13.31%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 19,257,240</b>	<b>\$ 22,604,268</b>	<b>\$ 22,604,268</b>	<b>\$ 25,672,037</b>	<b>\$ -</b>	<b>\$25,672,037</b>	13.57%
<b>Total Increase (Decrease)*</b>	<b>\$ 1,943,017</b>	<b>\$ (520,435)</b>	<b>\$ (520,435)</b>	<b>\$ (1,749,006)</b>	<b>\$ -</b>	<b>\$ (1,749,006)</b>	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 8,221,266</b>	<b>\$ 7,700,831</b>	<b>\$ 7,700,831</b>	<b>\$ 5,951,825</b>	<b>\$ -</b>	<b>\$ 5,951,825</b>	-22.71%

## 5-Year Debt Service Fund Forecast

	Estimate FY22	FY23	FY24	Forecast FY25	FY26	FY27
<b>Beginning Fund Balance</b>	\$ 8,221,266	\$ 7,700,831	\$ 5,951,825	\$ 5,145,825	\$ 5,547,825	\$ 5,676,825
<b>Revenues</b>						
Current Revenues	22,083,833	23,923,031	25,700,000	27,805,000	29,468,000	31,207,000
<b>Total Revenues</b>	\$ 22,083,833	\$ 23,923,031	\$ 25,700,000	\$ 27,805,000	\$ 29,468,000	\$ 31,207,000
<b>Transfers:</b>						
Transfers In	(466,164)	(468,073)	(307,000)	(313,000)	(312,000)	(315,000)
<b>Total Transfers (Sources) Uses</b>	\$ (466,164)	\$ (468,073)	\$ (307,000)	\$ (313,000)	\$ (312,000)	\$ (315,000)
<b>Other (Sources) Uses</b>						
Debt Service*	\$ 23,061,432	\$ 26,131,110	\$ 26,797,000	\$ 27,698,000	\$ 29,631,000	\$ 30,535,000
Other (Sources) Uses	9,000	9,000	16,000	18,000	20,000	25,000
<b>Total Other (Sources) Uses</b>	\$ 23,070,432	\$ 26,140,110	\$ 26,813,000	\$ 27,716,000	\$ 29,651,000	\$ 30,560,000
<b>Total Expenditures &amp; Transfers</b>	\$ 22,604,268	\$ 25,672,037	\$ 26,506,000	\$ 27,403,000	\$ 29,339,000	\$ 30,245,000
<b>Increase (Decrease)</b>	\$ (520,435)	\$ (1,749,006)	\$ (806,000)	\$ 402,000	\$ 129,000	\$ 962,000
<b>Ending Fund Balance</b>	<u>\$ 7,700,831</u>	<u>\$ 5,951,825</u>	<u>\$ 5,145,825</u>	<u>\$ 5,547,825</u>	<u>\$ 5,676,825</u>	<u>\$ 6,638,825</u>
<b>Fund Balance Required (8.33%)</b>	1,921,767	2,177,471	2,233,523	2,308,743	2,469,928	2,545,648

\* FY23 includes a one-time payment of \$2,000,000 to reduce outstanding principal. FY24 also includes a projected one-time payment.



# DEBT SERVICE SUMMARY OF REQUIREMENTS FOR FY23 (ALL SERIES)

## CERTIFICATES OF OBLIGATION AND GENERAL OBLIGATION BONDS

### GENERAL OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED (1)	ELECTRIC FUND ASSOCIATED (2)	WATER FUND ASSOCIATED (2)	WASTEWATER FUND ASSOCIATED (2)	NEW MUNICIPAL CEMETERY ASSOCIATED (3)	BVSWMA, INC. ASSOCIATED	TOTAL
G.O. Series 2013	375,000	-	-	-	-	-	375,000
G.O. Series 2013 Refunding	575,000	230,000	315,000	-	-	-	1,120,000
G.O. Series 2014	570,000	-	-	-	-	-	570,000
G.O. Series 2014 Refunding	805,000	480,000	360,000	180,000	-	-	1,825,000
G.O. Series 2016	360,000	-	-	-	-	-	360,000
G.O. Series 2016 Refunding	1,094,216	520,000	990,000	425,000	215,784	-	3,245,000
G.O. Series 2017	675,000	-	-	-	-	-	675,000
G.O. Series 2017 Refunding	200,000	640,000	365,000	-	-	240,000	1,445,000
G.O. Series 2020 Refunding	1,774,380	1,387,570	171,900	766,150	-	-	4,100,000
<b>TOTAL PRINCIPAL</b>	<b>\$ 6,428,596</b>	<b>\$ 3,257,570</b>	<b>\$ 2,201,900</b>	<b>\$ 1,371,150</b>	<b>\$ 215,784</b>	<b>\$ 240,000</b>	<b>\$ 13,715,000</b>
<b>ISSUE - INTEREST</b>							
G.O. Series 2013	219,140	-	-	-	-	-	219,140
G.O. Series 2013 Refunding	77,130	31,000	42,380	-	-	-	150,510
G.O. Series 2014	347,630	-	-	-	-	-	347,630
G.O. Series 2014 Refunding	156,380	92,250	70,500	35,000	-	-	354,130
G.O. Series 2016	196,480	-	-	-	-	-	196,480
G.O. Series 2016 Refunding	256,266	121,840	227,050	95,070	53,254	-	753,480
G.O. Series 2017	466,330	-	-	-	-	-	466,330
G.O. Series 2017 Refunding	67,230	210,880	124,230	-	-	81,550	483,890
G.O. Series 2020 Refunding	461,490	213,730	9,810	104,880	-	-	789,910
<b>TOTAL INTEREST</b>	<b>\$ 2,248,076</b>	<b>\$ 669,700</b>	<b>\$ 473,970</b>	<b>\$ 234,950</b>	<b>\$ 53,254</b>	<b>\$ 81,550</b>	<b>\$ 3,761,500</b>
<b>TOTAL PAYMENT</b>	<b>\$ 8,676,672</b>	<b>\$ 3,927,270</b>	<b>\$ 2,675,870</b>	<b>\$ 1,606,100</b>	<b>\$ 269,038</b>	<b>\$ 321,550</b>	<b>\$ 17,476,500</b>

### CERTIFICATES OF OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT ASSOCIATED (1)	ELECTRIC FUND ASSOCIATED (2)	WATER FUND ASSOCIATED (2)	WASTEWATER FUND ASSOCIATED (2)	NEW MUNICIPAL CEMETERY ASSOCIATED (3)	TOTAL
C.O. Series 2013	-	395,000	-	95,000	-	490,000
C.O. Series 2014	895,000	335,000	250,000	440,000	-	1,920,000
C.O. Series 2016	925,000	-	390,000	-	-	1,315,000
C.O. Series 2017	2,075,000	-	300,000	180,000	-	2,555,000
C.O. Series 2018	655,000	235,000	135,000	375,000	-	1,400,000
C.O. Series 2019	1,540,790	540,000	435,000	840,000	114,210	3,470,000
C.O. Series 2020	230,000	-	95,000	580,000	-	905,000
C.O. Series 2021	910,000	480,000	265,000	350,000	-	2,005,000
C.O. Series 2022	3,550,000	325,000	275,000	425,000	-	4,575,000
<b>TOTAL PRINCIPAL</b>	<b>\$ 10,780,790</b>	<b>\$ 2,310,000</b>	<b>\$ 2,145,000</b>	<b>\$ 3,285,000</b>	<b>\$ 114,210</b>	<b>\$ 18,635,000</b>
<b>ISSUE - INTEREST</b>						
C.O. Series 2013	-	205,690	-	49,850	-	255,540
C.O. Series 2014	201,380	262,130	194,250	341,000	-	998,760
C.O. Series 2016	425,700	-	178,390	-	-	604,090
C.O. Series 2017	1,417,230	-	255,030	151,510	-	1,823,770
C.O. Series 2018	509,500	197,500	111,880	313,290	-	1,132,170
C.O. Series 2019	1,130,055	102,750	412,830	793,150	84,825	2,523,610
C.O. Series 2020	65,460	-	84,410	517,180	-	667,050
C.O. Series 2021	706,240	487,020	269,140	354,740	-	1,817,140
C.O. Series 2022	1,750,010	392,080	330,590	515,460	-	2,988,140
<b>TOTAL INTEREST</b>	<b>\$ 6,205,575</b>	<b>\$ 1,647,170</b>	<b>\$ 1,836,520</b>	<b>\$ 3,036,180</b>	<b>\$ 84,825</b>	<b>\$ 12,810,270</b>
<b>TOTAL PAYMENT</b>	<b>\$ 16,986,365</b>	<b>\$ 3,957,170</b>	<b>\$ 3,981,520</b>	<b>\$ 6,321,180</b>	<b>\$ 199,035</b>	<b>\$ 31,445,270</b>

1. This debt will be paid out of the Debt Service Fund.

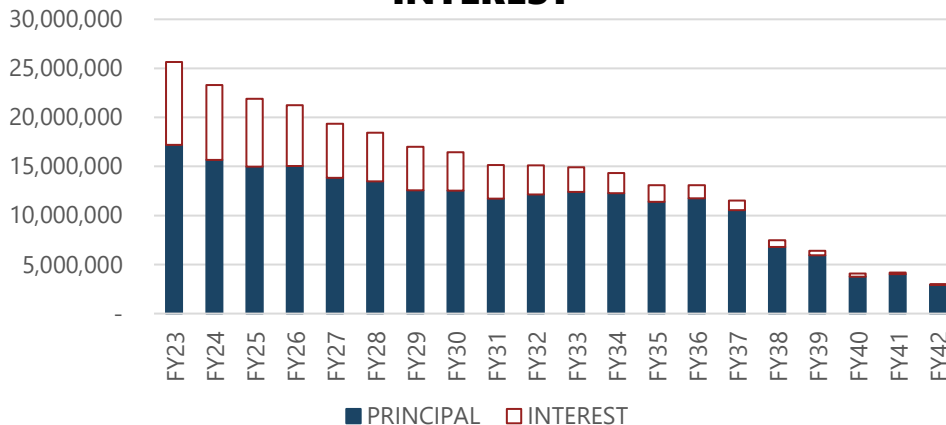
2. Utility GOBs were originally COs refunded by the City. This GOB and CO debt is serviced directly by the issuing Utility fund.

3. This portion of the GO debt will be paid out of the Debt Service Fund; half of the debt is supported by a transfer from the Memorial Cemetery Fund.

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

<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL DUE ANNUALLY</b>	<b>PRINCIPAL OUTSTANDING AS OF OCT. 1</b>
FY23	17,209,386	8,453,651	25,663,037	220,973,302
FY24	15,656,274	7,657,796	23,314,070	203,763,916
FY25	14,987,029	6,909,504	21,896,533	188,107,642
FY26	15,052,698	6,184,822	21,237,520	173,120,613
FY27	13,831,415	5,526,300	19,357,715	158,067,915
FY28	13,493,775	4,954,751	18,448,526	144,236,500
FY29	12,563,435	4,429,946	16,993,381	130,742,725
FY30	12,524,020	3,919,132	16,443,152	118,179,290
FY31	11,705,210	3,426,578	15,131,788	105,655,270
FY32	12,154,760	2,965,949	15,120,709	93,950,060
FY33	12,401,750	2,511,568	14,913,318	81,795,300
FY34	12,257,550	2,074,921	14,332,471	69,393,550
FY35	11,388,170	1,685,745	13,073,915	57,136,000
FY36	11,753,580	1,323,806	13,077,386	45,747,830
FY37	10,558,800	970,248	11,529,048	33,994,250
FY38	6,793,790	688,698	7,482,488	23,435,450
FY39	5,928,560	480,720	6,409,280	16,641,660
FY40	3,773,100	320,764	4,093,864	10,713,100
FY41	4,010,000	186,988	4,196,988	6,940,000
FY42	2,930,000	58,600	2,988,600	2,930,000

**DEBT SERVICE FUND PRINCIPAL AND  
INTEREST**



# Economic Development Subfund



The Economic Development Subfund accounts for funds used to attract and retain businesses. It is a subsidiary fund of the General Fund

The revenue accounted in the subfund is an annual transfer from the General Fund. The budget is comprised of economic development incentives to various business prospects. Property and sales tax from these businesses are paid to the General Fund and the agreed incentives are paid out of this subfund. This assistance is aimed at providing prospective businesses with start-up resources and provides existing businesses the opportunity to expand operations.

Economic Development Incentives			
Organization	FY22 Year End Estimate		FY23 Budget
Fujifilm Biotechnologies	\$	153,097	\$ 153,097
College Station Science Park LLC		69,228	72,689
BioCorridor Agreement with City of Bryan		125,965	176,965
Viasat		(17,299)	20,964
Costco			300,000
<b>Total Incentives</b>	<b>\$</b>	<b>330,991</b>	<b>723,715</b>

City Council approved an incentive agreement with Fujifilm Diosynth Biotechnologies in June 2014 with annual payments based on Brazos Central Appraisal District certified taxable values. The City paid Fujifilm Diosynth Biotechnologies an annual payment. 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 through 2027. The City also pays the City of Bryan 50% of eligible property tax revenue in the BioCorridor annually as part of the partnership to support development in the Biocorridor. In prior years, the City made annual payments to Viasat and Strategic Behavior Health. In FY22, Viasat paid a credit to the City. The FY23 Budget also includes a payment to Costco.

The City expects that the General Fund transfer to this subfund will cover the total budgeted incentive payments and any related miscellaneous expenses.

# City of College Station

## Economic Development Subfund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 2,277,338	\$ 1,650,449	\$ 1,650,449	\$ 1,244,806		\$ 1,244,806	
<b>Revenues</b>							
Investment Earnings	\$ 3,124	\$ 3,531	\$ 3,531	\$ 15,000	\$ -	\$ 15,000	324.81%
Misc Non-Operating	595	-	-	-	-	-	-
<b>Total Revenues</b>	\$ 3,720	\$ 3,531	\$ 3,531	\$ 15,000	\$ -	\$ 15,000	324.81%
<b>Total Funds Available</b>	\$ 2,281,058	\$ 1,653,980	\$ 1,653,980	\$ 1,259,806		\$ 1,259,806	
<b>Expenditures:</b>							
General Government Dept	\$ 630,609	\$ 759,297	\$ 759,174	\$ 821,987	\$ -	\$ 821,987	8.26%
<b>Total Operating Expenditures</b>	\$ 630,609	\$ 759,297	\$ 759,174	\$ 821,987	\$ -	\$ 821,987	8.26%
<b>Transfers:</b>							
Transfers In	-	(350,000)	(350,000)	(350,000)	-	(350,000)	0.00%
<b>Total Transfers (Sources) Uses</b>	-	(350,000)	(350,000)	(350,000)	-	(350,000)	0.00%
<b>Total Expenditures &amp; Transfers</b>	\$ 630,609	\$ 409,297	\$ 409,174	\$ 471,987	\$ -	\$ 471,987	15.32%
<b>Total Increase (Decrease)*</b>	\$ (626,889)	\$ (405,766)	\$ (405,643)	\$ (456,987)	\$ -	\$ (456,987)	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ 1,650,449	\$ 1,244,683	\$ 1,244,806	\$ 787,819	\$ -	\$ 787,819	-36.71%

# City of College Station

## Economic Development Subfund

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT												
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Economic Development Dept	\$ 630,609	\$	759,297	\$	759,174	\$	821,987	\$	-	\$	821,987	8.26%
TOTAL	\$ 630,609	\$	759,297	\$	759,174	\$	821,987	\$	-	\$	821,987	8.26%

EXPENDITURE BY CLASSIFICATION												
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	-
Health Insurance	-		-		-		-		-		-	-
Supplies	-		-		-		-		-		-	-
Maintenance	-		-		-		-		-		-	-
Purchased Services	588,226		759,297		759,074		821,987		-		821,987	8.26%
Capital Outlay	42,383		-		100		-		-		-	-
Pay Plan Contingency	-		-		-		-		-		-	-
<b>TOTAL</b>	<b>\$ 630,609</b>	<b>\$</b>	<b>759,297</b>	<b>\$</b>	<b>759,174</b>	<b>\$</b>	<b>821,987</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>821,987</b>	<b>8.26%</b>

# Other Governmental Subfunds

Other Governmental subfunds include the Efficiency Time Payment Fee and Spring Creek Local Government Subfunds. These funds collect revenue from specific sources and have specific expense types and/or amounts. These funds are detailed below.

## **EFFICIENCY TIME PAYMENT FEE SUBFUND**

The City uses the Efficiency Time Payment Fee Fund 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 more than thirty days delinquent in paying for a misdemeanor offense, which amounts to \$2.50. Budgeted expenses include the printing and distribution of collection notices as well as a software interface subscription with the Texas Department of Transportation.

The FY23 operating budget slightly increased to account for inflationary pressure in supplies and other necessary operating costs. The City expects revenue to slightly increase due to current payment trends.

## **SPRING CREEK LOCAL GOVERNMENT SUBFUND**

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 City established the Spring Creek Local Governmental Fund in February 2018 to record revenue and expenditures related to the Spring Creek Corporate Campus development. Development activities include revising the Master Development Plan, surveying, preliminary platting, identifying infrastructure needs, and generating marketing, branding, and signage. The City currently has lots available for private development.

The subfund's balance will be zeroed out at the end of FY23 until a land sale is made in the future. The general fund transfer will only be for the reduced operational expenditures in future years. This accounts for the decline in the revenue of the subfund.

Budgeted expenditures have been reduced to \$25,000 include supplies, professional services, insurance, and advertising for property development. This is to cover the small operational expenditures that have been charged to this subfund in recent years.

# City of College Station

## Efficiency Time Payment Subfund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 64,475	\$ 74,908	\$ 74,908	\$ 78,075		\$ 78,075	
<b>Revenues</b>							
Fines and Penalties	\$ 15,012	\$ 10,206	\$ 8,721	\$ 10,800	\$ -	\$ 10,800	5.82%
Investment Earnings	125	122	146	140	-	140	14.75%
<b>Total Revenues</b>	\$ 15,136	\$ 10,328	\$ 8,867	\$ 10,940	\$ -	\$ 10,940	5.93%
<b>Total Funds Available</b>	<b>\$ 79,611</b>	<b>\$ 85,236</b>	<b>\$ 83,775</b>	<b>\$ 89,015</b>		<b>\$ 89,015</b>	
<b>Expenditures:</b>							
Fiscal Services Dept	\$ 4,703	\$ 8,660	\$ 5,700	\$ 8,884	\$ -	\$ 8,884	2.59%
<b>Total Operating Expenditures</b>	\$ 4,703	\$ 8,660	\$ 5,700	\$ 8,884	\$ -	\$ 8,884	2.59%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 4,703</b>	<b>\$ 8,660</b>	<b>\$ 5,700</b>	<b>\$ 8,884</b>	<b>\$ -</b>	<b>\$ 8,884</b>	2.59%
<b>Total Increase (Decrease)*</b>	\$ 10,433	\$ 1,668	\$ 3,167	\$ 2,056	\$ -	\$ 2,056	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 74,908</b>	<b>\$ 76,576</b>	<b>\$ 78,075</b>	<b>\$ 80,131</b>	<b>\$ -</b>	<b>\$ 80,131</b>	4.64%

**City of College Station**  
**Efficiency Time Payment Subfund**  
**Operations Expenditure Summary**

EXPENDITURE BY DEPARTMENT												
	FY21		FY22		FY22		FY23		FY23		% Change in Budget from FY22 to FY23	
	Actual		Revised Budget		Year-End Estimate		Proposed Base Budget		Proposed SLAs			
Municipal Court	\$	4,703	\$	8,660	\$	5,700	\$	8,884	\$	-	\$ 8,884	2.59%
TOTAL	\$	4,703	\$	8,660	\$	5,700	\$	8,884	\$	-	\$ 8,884	2.59%

EXPENDITURE BY CLASSIFICATION											
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ -	\$	-	\$	-	\$	-	\$	-	\$ -	-
Health Insurance	-		-		-		-		-	-	-
Supplies	-		-		-		-		-	-	-
Maintenance	-		4,000		380		4,000		-	4,000	0.00%
Purchased Services	4,703		4,660		5,320		4,884		-	4,884	4.81%
Capital Outlay	-		-		-		-		-	-	-
Pay Plan Contingency	-		-		-		-		-	-	-
<b>TOTAL</b>	<b>\$ 4,703</b>	<b>\$</b>	<b>8,660</b>	<b>\$</b>	<b>5,700</b>	<b>\$</b>	<b>8,884</b>	<b>\$</b>	<b>-</b>	<b>\$ 8,884</b>	<b>2.59%</b>



# City of College Station

## Spring Creek Local Government Subfund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ (172,112)	\$ (189,252)	\$ (189,252)	\$ 25,000		\$ 25,000	
<b>Revenues</b>							
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Funds Available</b>	<b>(\$172,112)</b>	<b>(\$189,252)</b>	<b>(\$189,252)</b>	<b>\$25,000</b>		<b>\$25,000</b>	
<b>Expenditures:</b>							
General Government Dept	13,527	107,100	88,714	25,000	-	25,000	-76.66%
<b>Total Operating Expenditures</b>	\$ 13,527	\$ 107,100	\$ 88,714	\$ 25,000	\$ -	\$ 25,000	-76.66%
<b>Transfers:</b>							
Transfers In	-	(306,205)	(306,205)	-	-	-	-100.00%
G&A Transfers Out	3,612	3,239	3,239	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	3,612	(302,966)	(302,966)	-	-	-	-100.00%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 17,139</b>	<b>\$ (195,866)</b>	<b>\$ (214,252)</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	-112.76%
<b>Total Increase (Decrease)*</b>	\$ (17,139)	\$ 195,866	\$ 214,252	\$ (25,000)	\$ -	\$ (25,000)	
Measurement Focus Increase (Decrease)	(1)						
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ (189,252)</b>	<b>\$ 6,614</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-100.00%

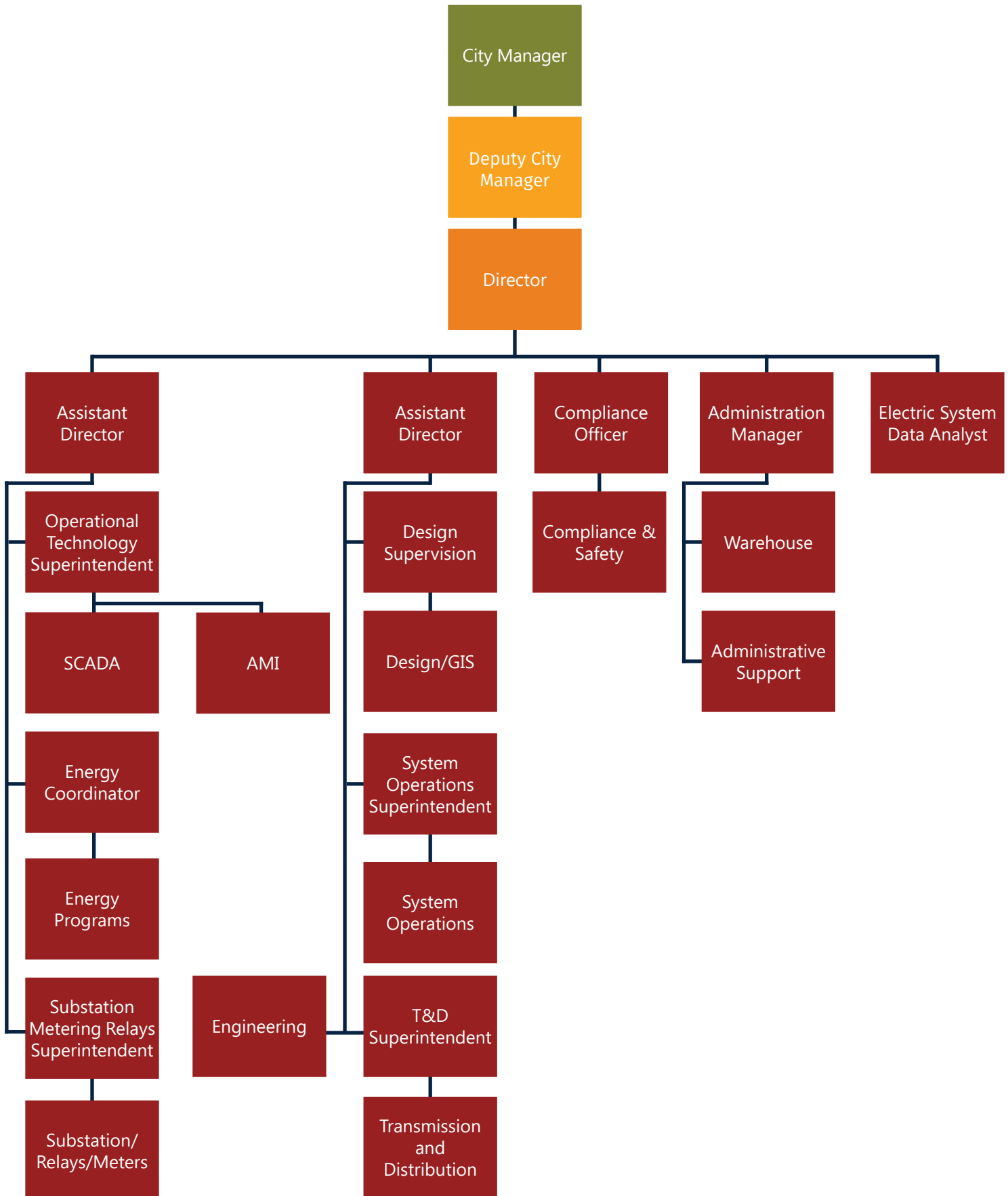
**City of College Station**  
**Spring Creek Local Govt Subfund**  
**Operations Expenditure Summary**

EXPENDITURE BY DEPARTMENT												
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget	% Change in Budget from FY22 to FY23
General Govt Dept	\$ 13,527	\$	107,100	\$	88,714	\$	25,000	\$	-	\$	25,000	-76.66%
TOTAL	\$ 13,527	\$	107,100	\$	88,714	\$	25,000	\$	-	\$	25,000	-76.66%

EXPENDITURE BY CLASSIFICATION												
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	-
Health Insurance	-		-		-		-		-		-	-
Supplies	-		400		400		-		-		-	-100.00%
Maintenance	-		-		-		-		-		-	-
Purchased Services	13,527		106,700		88,314		25,000		-		25,000	-76.57%
Capital Outlay	-		-		-		-		-		-	-
Pay Plan Contingency	-		-		-		-		-		-	-
<b>TOTAL</b>	<b>\$ 13,527</b>	<b>\$</b>	<b>107,100</b>	<b>\$</b>	<b>88,714</b>	<b>\$</b>	<b>25,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>25,000</b>	<b>-76.66%</b>

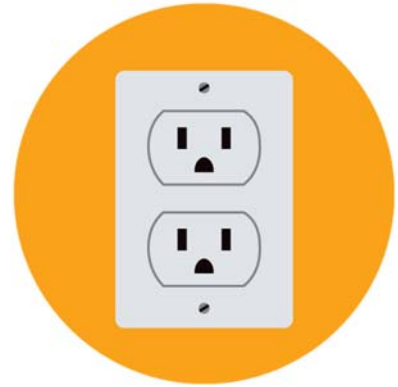
# ELECTRIC UTILITY

## City of College Station



# Electric Fund

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



The Utility system includes:

- 92.00 FTEs serving 45,240 City meters and 6,384 street/rental lights.
- Approximately 20 miles of transmission lines.
- Approximately 522 miles of overhead and underground electric distribution lines.
- Eight substations.
- Approximate annual energy sales of 899,771 megawatt-hour (MWh).

The City budgets Electric revenue by analyzing totals from prior fiscal years and adjusting for seasonality, weather, community conditions, collectability, and broader macroeconomic factors (e.g. the power generation and transmission market). Revenue budgeting methodology includes identifying and adjusting for one-time events or conditions (e.g., a historically hot and dry year, Winter Storm Uri), averaging historical revenues by month, and assuming relatively mild but constant growth in consumption and total customers.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan. The FY23 budget includes:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Vacuum Truck for Transmission and Distribution	\$452,600	\$82,000	\$534,600	Goal 6	SAIDI (KPI 1)
Dump Trailer	20,000	3,300	23,300	Goal 6	SAIDI (KPI 1)
Vehicle for Relays (Equinox equivalent)	49,500	13,100	62,600	Goal 2	SAIDI (KPI 1)
<b>Electric Total</b>	<b>\$522,100</b>	<b>\$98,400</b>	<b>\$620,500</b>		

The above SLAs will provide the Utility with the necessary equipment to maintain and improve the system and to increase operational efficiencies.

In FY21, the City incurred approximately \$48 million in additional Purchased Power/Transmission and ERCOT charges due to market conditions caused by Winter Storm Uri. While the Utility met the 18% reserve requirement excluding these extraordinary one-time costs, the Utility began incurring additional unexpected costs in FY22. The current inflationary economic environment and the energy market disruption caused by Russia's invasion of Ukraine resulted in significantly higher natural gas prices. These higher natural gas prices resulted in significantly higher Purchase Power costs. As a result, the City increased the Purchase Power budget via FY22 Budget Amendment #3. The City anticipates an additional Budget Amendment item at the end of FY22 as prices continue to increase. As a result, the FY23 Purchase Power/Transmission budgets reflect a full year FY22 actuals incurred to date plus an additional growth

factor. Had the City not incurred Winter Storm Uri costs, the Utility would have had sufficient fund balance to cover the increased Purchased Power costs in the short term.

Due to the significant and unexpected increase in Purchase Power costs plus the ancillary charges also affected by higher natural gas prices, the City is including a 10% rate increase with the FY23 Proposed Budget. This proposed rate increase will apply to all customer classes. The rate increase is intended to cover the Purchase Power costs in FY23 and beyond. Additionally, the rate increase will help cover higher costs for required equipment and capital infrastructure. Capital costs have increased due to widespread inflation and supply chain constraints.

Additionally, the City is also adjusting the Transmission Delivery Adjustment (TDA) surcharge to match the Utility's cost of service. The City uses the TDA to cover transmission charges incurred when bringing power to College Station. Therefore, the City is proposing a revised TDA surcharge to cover the expected FY23 increase in transmission and congestion charges. These expenses are included in Operations Expenditure Summary's Purchase Power/Transmission row. The City reviews the TDA on an annual basis to match the surcharge with expected costs.

The City observed continued consumption across all customer classes. As a result, FY23 budgeted operating revenue incorporates FY21 actuals, the FY22 year-end estimate, and the proposed rate increase. The City expects increased Investment Earnings due to higher interest rates. FY23 scheduled vehicle replacements were moved to FY22 via Budget Amendment, therefore the City is not budgeting them for FY23.

The FY23 operating budget increased due to the requested SLAs, increases to Purchase Power, and Fixed Cost adjustments. The City adjusted some Fixed Costs to account for inflationary pressure in supplies and other necessary operating costs. The FY23 non-operating budget changed due to:

- A slight increase in the General Fund Transfer
- An increase in debt service
- An increase in G&A transfers
- An increase in capital project cash funding

The General Fund Transfer increased slightly in FY23 due to the estimated organic growth in operating revenues (separate from any rate increase) and the TDA change. The City will keep any additional operating revenue generated by the proposed rate increase in the Electric fund to cover the Purchase Power and capital costs. As a result, the General Fund Transfer is not set to the maximum amount as allowed by the Fiscal and Budgetary Policy Statement. Debt service increased because the City funded FY22 and FY23 capital expenses with debt. The City made this decision due to reduced fund balance resulting from Winter Storm Uri and Purchase Power costs. G&A Transfers increased due to an updated allocation model. The City anticipates having sufficient fund balance at the end of FY23, due to the proposed rate increase, to contribute some cash for capital.

Due to reduced fund balance post Winter Storm Uri and more increases in Purchase Power costs, the City is not budgeting an FY23 Electric Risk Mitigation Fund transfer. The planned FY22 transfer will occur as budgeted. This Fund will hedge against unexpected, extraordinary utility risks and resulting expenses (e.g., power supply/transmission shocks, historic extreme weather conditions, etc.). The City evaluates fund balance annually and will budget transfers in future fiscal years.

The City estimates that the FY23 ending working capital will decrease slightly due to the one-time SLA costs. The projected FY23 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.

# City of College Station

## Electric Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	<b>\$ 54,788,021</b>	<b>\$ 23,502,780</b>	<b>\$ 23,502,780</b>	<b>\$ 21,665,242</b>		<b>\$ 21,665,242</b>	
<b>Revenues</b>							
Residential	\$ 58,284,618	\$ 52,468,000	\$ 53,468,000	\$ 57,550,000	\$ -	\$ 57,550,000	9.69%
Commercial	39,509,854	35,460,000	37,310,000	38,900,000	-	38,900,000	9.70%
Transmission Delivery Adjustment	4,905,892	12,002,000	12,502,000	14,300,000	-	14,300,000	19.15%
Charges for Services	94,211	90,000	90,000	90,000	-	90,000	0.00%
Fines and Penalties	1,316,026	1,150,000	1,150,000	1,200,000	-	1,200,000	4.35%
Rents, Royalties and Contributions	296,792	215,000	294,570	300,000	-	300,000	39.53%
Other Revenue	4,318,963	4,726,000	4,858,490	4,515,000	-	4,515,000	-4.46%
Investment Earnings	80,635	50,000	55,720	227,000	-	227,000	354.00%
Misc Non-Operating	185,195	120,000	152,960	150,000	-	150,000	25.00%
Gain (Loss) on Sale of Assets	(509,839)	10,000	-	-	-	-	-100.00%
<b>Total Revenues</b>	<b>\$ 108,482,349</b>	<b>\$ 106,291,000</b>	<b>\$ 109,881,740</b>	<b>\$ 117,232,000</b>	<b>\$ -</b>	<b>\$ 117,232,000</b>	<b>10.29%</b>
<b>Total Funds Available</b>	<b>\$ 163,270,370</b>	<b>\$ 129,793,780</b>	<b>\$ 133,384,520</b>	<b>\$ 138,897,242</b>	<b>\$ -</b>	<b>\$ 138,897,242</b>	
<b>Expenditures:</b>							
Electric Dept	\$ 124,529,446	\$ 88,101,084	\$ 92,551,090	\$ 94,819,047	\$ 615,400	\$ 95,434,447	8.32%
Direct Capital - Electric	100,127	270,000	158,730	330,000	5,100	335,100	24.11%
Pay Plan Contingency	-	3,356	3,356	802,586	-	802,586	
<b>Total Operating Expenditures</b>	<b>\$ 124,629,572</b>	<b>\$ 88,374,440</b>	<b>\$ 92,713,176</b>	<b>\$ 95,951,633</b>	<b>\$ 620,500</b>	<b>\$ 96,572,133</b>	<b>9.28%</b>
<b>Transfers:</b>							
Transfers In - Street Lights	(500,273)	(505,000)	(505,000)	(510,000)	-	(510,000)	0.99%
Transfers In - Replacements	(486,974)	(1,087,947)	(1,087,950)	-	-	-	-100.00%
Transfers In - W/WW G&A	(752,280)	(673,860)	(673,860)	(794,009)	-	(794,009)	17.83%
Interdept Exp - Utility Billing	1,337,196	1,260,000	1,260,000	1,260,000	-	1,260,000	0.00%
General Fund Transfer	9,641,004	9,550,000	9,550,000	9,765,000	-	9,765,000	2.25%
Debt Service Transfer	6,404,263	7,401,350	7,401,350	7,884,440	-	7,884,440	6.53%
Transfers Out	-	100,000	100,000	-	-	-	-100.00%
G&A Transfers Out	1,739,304	1,723,615	1,723,615	1,899,117	-	1,899,117	10.18%
Cash for Capital	-	-	-	1,500,000	-	1,500,000	-
<b>Total Transfers (Sources) Uses</b>	<b>17,382,240</b>	<b>17,768,158</b>	<b>17,768,155</b>	<b>21,004,548</b>	<b>-</b>	<b>21,004,548</b>	<b>18.21%</b>
<b>Other (Sources) Uses</b>							
Vehicle Replacements/Purchases	447,653	1,087,947	1,087,947	-	-	-	-100.00%
Debt Issuance Costs	358,951	-	-	-	-	-	-
Other	20,715	-	-	-	-	-	-
Contingency	-	150,000	150,000	150,000	-	150,000	0.00%
<b>Total Other (Sources) Uses</b>	<b>827,320</b>	<b>1,237,947</b>	<b>1,237,947</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>-87.88%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 142,839,132</b>	<b>\$ 107,380,545</b>	<b>\$ 111,719,278</b>	<b>\$ 117,106,181</b>	<b>\$ 620,500</b>	<b>\$ 117,726,681</b>	<b>9.64%</b>
<b>Total Increase (Decrease)*</b>	<b>\$ (34,356,783)</b>	<b>\$ (1,089,545)</b>	<b>\$ (1,837,538)</b>	<b>\$ 125,819</b>	<b>\$ (620,500)</b>	<b>\$ (494,681)</b>	
Measurement Focus Increase (Decrease)	3,071,542						
<b>Ending Working Capital</b>	<b>\$ 23,502,780</b>	<b>\$ 22,413,235</b>	<b>\$ 21,665,242</b>	<b>\$ 21,791,061</b>	<b>\$ (620,500)</b>	<b>\$ 21,170,561</b>	<b>-5.54%</b>

# City of College Station

## Electric Fund Five Year Forecast

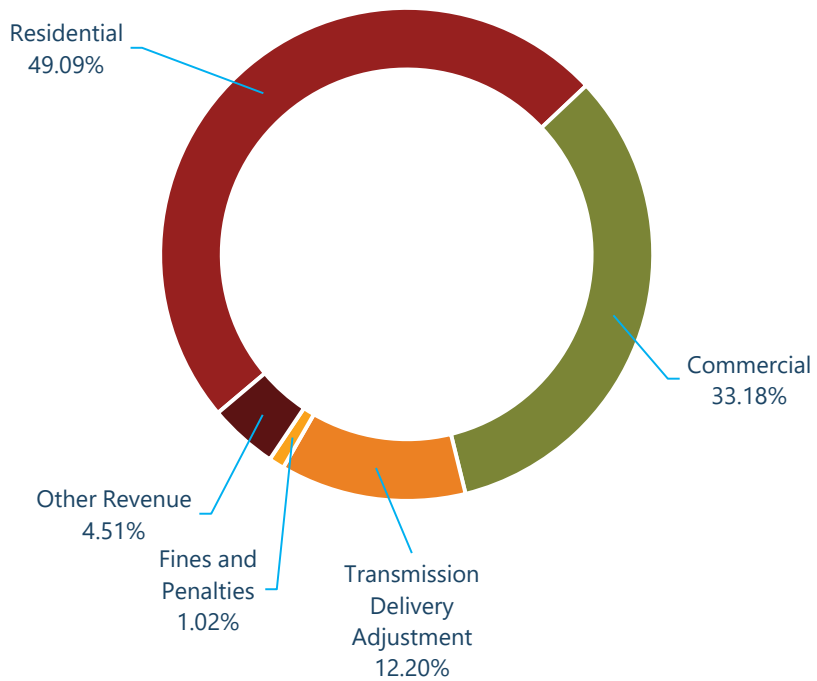
	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	FY24 Forecasted	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted
<b>Beginning Working Capital</b>	<b>\$23,502,780</b>	<b>\$21,665,242</b>		<b>\$21,665,242</b>	<b>\$21,170,561</b>	<b>\$24,263,077</b>	<b>\$27,836,567</b>	<b>\$30,715,240</b>
<b>Total Revenues</b>	109,881,740	117,232,000		117,232,000	118,879,000	120,403,000	122,051,000	123,800,000
<b>Total Funds Available</b>	<b>\$133,384,520</b>	<b>\$138,897,242</b>		<b>\$138,897,242</b>	<b>\$140,049,561</b>	<b>\$144,666,077</b>	<b>\$149,887,567</b>	<b>\$154,515,240</b>
<b>Total Operating Expenditures</b>	92,713,176	95,951,633	620,500	96,572,133	93,186,790	94,330,004	95,234,445	97,131,131
<b>Total Transfers (Sources) Uses</b>	17,768,155	21,004,548	-	21,004,548	22,449,693	22,349,507	23,787,881	25,371,993
<b>Total Other (Sources) Uses</b>	1,237,947	150,000	-	150,000	150,000	150,000	150,000	150,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$111,719,278</b>	<b>\$117,106,181</b>	<b>\$620,500</b>	<b>\$117,726,681</b>	<b>\$115,786,483</b>	<b>\$116,829,511</b>	<b>\$119,172,326</b>	<b>\$122,653,124</b>
<b>Total Increase (Decrease)*</b>	(\$1,837,538)	\$125,819	(\$620,500)	(\$494,681)	3,092,517	3,573,489	2,878,674	1,146,876
Measurement Focus Increase (Decrease)								
<b>Ending Working Capital</b>	<b>\$21,665,242</b>	<b>\$21,791,061</b>	<b>(\$620,500)</b>	<b>\$21,170,561</b>	<b>\$24,263,077</b>	<b>\$27,836,567</b>	<b>\$30,715,240</b>	<b>\$31,862,116</b>

\* Total FY23 Budget change includes 1-time expenses.

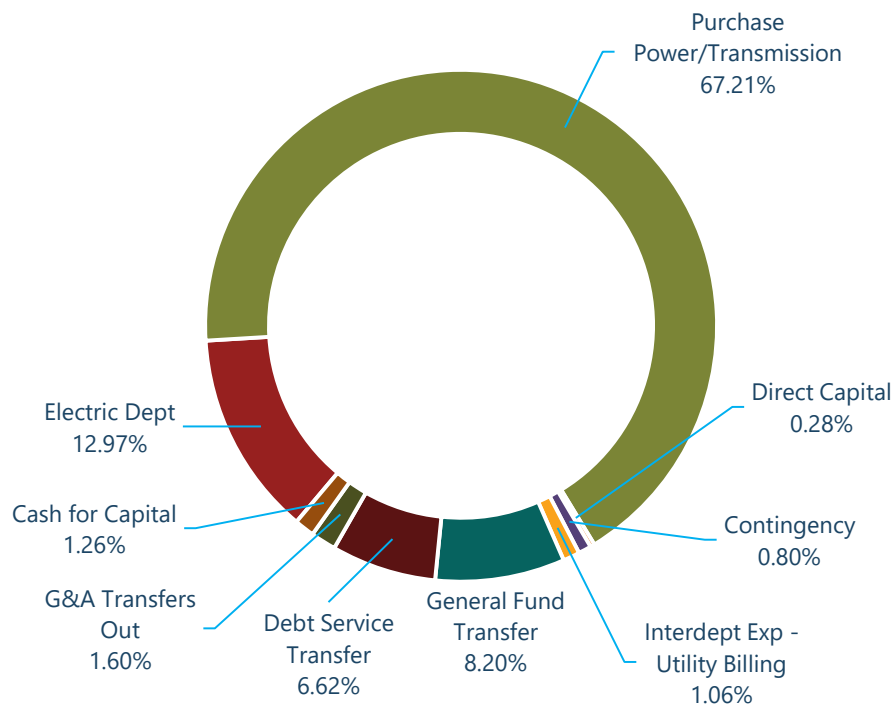
Forecast developed in 2022 - future years are subject to change based on the facts and circumstances at the time of analysis.

The forecast currently does not include any rate changes beyond the Proposed FY23 one. The forecast does include potential TDA adjustments based on expected Transmission costs

## ELECTRIC FUND- SOURCES



## ELECTRIC FUND- USES





# City of College Station

## Electric Fund

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Warehouse	\$ 281,477	\$ 351,671	\$ 299,520	\$ 352,157	\$ -	\$ 352,157	0.14%
Operations Administration	2,815,935	3,349,762	3,235,810	3,231,259	615,400	3,846,659	14.83%
Substations	1,739,144	1,898,528	1,913,090	1,983,061	-	1,983,061	4.45%
Utility Dispatch	1,402,126	1,344,504	1,538,110	1,473,504	-	1,473,504	9.59%
Electric Compliance	349,714	462,363	385,730	438,995	-	438,995	-5.05%
Engineering & Design (E&D)	912,693	1,097,709	1,128,880	1,107,385	-	1,107,385	0.88%
Energy Conservation	522,383	618,248	555,560	627,620	-	627,620	1.52%
Transmission / Distribution	4,008,651	3,865,977	3,862,060	4,239,003	-	4,239,003	9.65%
SCADA	509,098	531,976	588,560	616,430	-	616,430	15.88%
AMI	623,579	817,347	694,900	749,633	-	749,633	-8.28%
Purchased Power/Transmission	111,364,646	73,763,000	78,348,870	80,000,000	-	80,000,000	8.46%
Direct Capital	100,127	270,000	158,730	330,000	5,100	335,100	24.11%
Pay Plan Contingency	-	3,356	3,356	802,586	-	802,586	
<b>TOTAL</b>	<b>\$ 124,629,572</b>	<b>\$ 88,374,440</b>	<b>\$ 92,713,176</b>	<b>\$ 95,951,633</b>	<b>\$ 620,500</b>	<b>\$ 96,572,133</b>	<b>9.28%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 8,292,967	\$ 8,728,046	\$ 8,919,290	\$ 9,136,964	\$ -	\$ 9,136,964	4.69%
Health Insurance	1,004,289	1,158,196	1,200,770	1,336,630	-	1,336,630	15.41%
Supplies	500,160	753,620	546,870	772,011	6,600	778,611	3.32%
Maintenance	317,189	506,221	547,820	571,897	6,700	578,597	14.30%
Purchased Services	3,010,873	2,876,001	2,747,470	3,001,545	85,100	3,086,645	7.32%
Purchased Power/Transmission	111,364,646	73,763,000	78,348,870	80,000,000	-	80,000,000	8.46%
Capital Outlay	39,321	316,000	240,000	-	517,000	517,000	63.61%
Direct Capital	100,127	270,000	158,730	330,000	5,100	335,100	24.11%
Pay Plan Contingency	-	3,356	3,356	802,586	-	802,586	
<b>TOTAL</b>	<b>\$ 124,629,572</b>	<b>\$ 88,374,440</b>	<b>\$ 92,713,176</b>	<b>\$ 95,951,633</b>	<b>\$ 620,500</b>	<b>\$ 96,572,133</b>	<b>9.28%</b>

PERSONNEL							
	FY21 Actual	FY22 Revised Budget		FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Warehouse / Operations Admin.	14.00	14.00		14.00	-	14.00	0.00%
E&D / T&D / SCADA / AMI	75.00	78.00		78.00	-	78.00	0.00%
<b>TOTAL</b>	<b>89.00</b>	<b>92.00</b>		<b>92.00</b>	<b>-</b>	<b>92.00</b>	<b>0.00%</b>

# City of College Station

## Electric Risk Mitigation Fund Summary

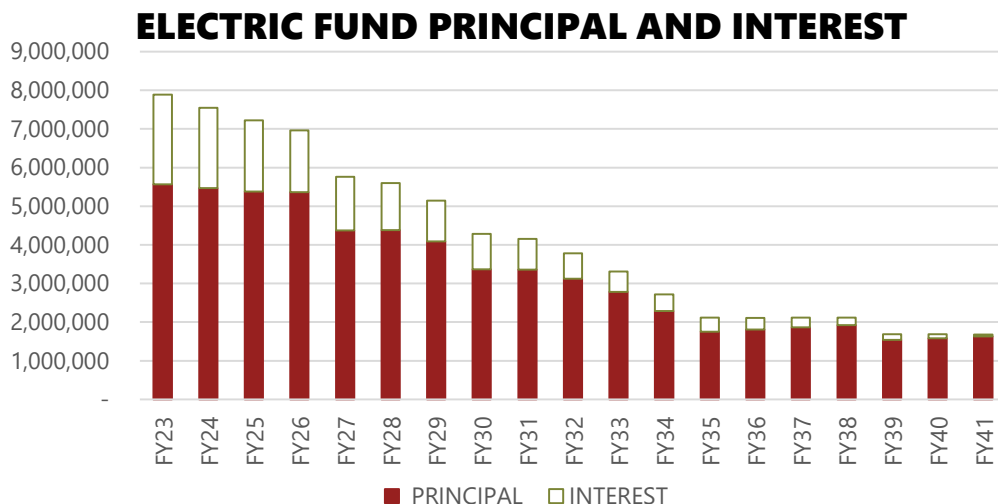
	FY21	FY22	FY22	FY23	FY23	FY23	% Change
	Actual	Revised	Year-End	Base	Proposed	Proposed	Budget
		Budget	Estimate	Budget	SLAs	Budget	FY22 to FY23
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ 100,000		\$ 100,000	
<b>Total Funds Available</b>	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	-
<b>Transfers:</b>							
Transfers In	\$ -	\$ (100,000)	\$ (100,000)	\$ -	\$ -	\$ -	-100.00%
<b>Total Transfers (Sources) Uses</b>	-	(100,000)	(100,000)	-	-	-	-100.00%
<b>Total Expenditures &amp; Transfers</b>	\$ -	\$ (100,000)	\$ (100,000)	\$ -	\$ -	\$ -	-100.00%
<b>Total Increase (Decrease)*</b>	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	

# Debt Service Requirements

## Electric Fund

### All Electric URB, GO and CO Series

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY23	5,567,570	2,316,870	7,884,440	62,343,340
FY24	5,467,270	2,077,024	7,544,294	56,775,770
FY25	5,378,740	1,841,753	7,220,493	51,308,500
FY26	5,367,580	1,598,175	6,965,755	45,929,760
FY27	4,372,630	1,388,692	5,761,322	40,562,180
FY28	4,381,940	1,219,336	5,601,276	36,189,550
FY29	4,088,310	1,059,736	5,148,046	31,807,610
FY30	3,364,410	919,579	4,283,989	27,719,300
FY31	3,361,890	788,866	4,150,756	24,354,890
FY32	3,123,000	658,701	3,781,701	20,993,000
FY33	2,780,000	534,249	3,314,249	17,870,000
FY34	2,290,000	428,324	2,718,324	15,090,000
FY35	1,755,000	359,321	2,114,321	12,800,000
FY36	1,805,000	307,204	2,112,204	11,045,000
FY37	1,865,000	253,011	2,118,011	9,240,000
FY38	1,920,000	196,066	2,116,066	7,375,000
FY39	1,540,000	144,578	1,684,578	5,455,000
FY40	1,585,000	99,422	1,684,422	3,915,000
FY41	1,630,000	52,244	1,682,244	2,330,000
FY42	700,000	14,000	714,000	700,000



# **ELECTRIC DEPARTMENT**

## **STRATEGIC PLAN**

### **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, and improving the quality of life through dependable service.

### **Top Departmental Goals**

- 1) Goal: Deployment of a Distribution Automation (DA) system to allow better control of system devices and to provide remote switching to reduce customer outage time during emergency events.
  - a) Issue: Implement Electric DA.
  - b) Plan of Action:
    - i) Install and test communication system and motor operators.
    - ii) Develop operating guidelines for DA.
  - c) Strategic Initiative(s): Core Services and Infrastructure, Financially Sustainable City.
- 2) Goal: Compliance with state and federal regulatory authorities.
  - a) Issue: Unfunded Mandates from Regulatory Agencies.
  - b) Plan of Action:
    - i) Stay current on regulatory requirements 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) Maintain an asset tracking system for compliance related equipment.
  - 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.
    - i) Plan of Action:
      - (1) Manage Congestion Revenue Rights (CRR) costs.
      - (2) Monitor the gas market for future gas hedges.
      - (3) Continue looking beyond the 2027 time period.
    - ii) Strategic Initiative(s): Core Services and Infrastructure, Diverse Growing Economy.
  - b) 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 and fiber technology.
    - i) Plan of Action:
      - (1) Maintain accurate data to track growth and identify facility loading concerns.
      - (2) Work with Legal to address pole attachment issues.

- (3) Align Electric, Water and Wastewater locating resources to stay up with increased addition in infrastructure.
  - ii) Strategic Initiative(s): Core Services and Infrastructure, Diverse Growing Economy.
- c) Issue 3: Work to secure Federal Infrastructure grants.
  - i) Plan of Action:
    - (1) Develop list of future projects that might qualify for funding.
    - (2) Work with consultant to submit grant requests.
    - (3) Develop tracking program for grants received.
  - ii) Strategic Initiative(s): Financially Sustainable City.
- 4) Goal: Work with other City departments to select a new Utility Billing (UB) and Customer Information System (CIS) and integrate it with AMI and MDM, maximizing the efficiency of and data from the AMI system.
  - a) Issue 1: New CIS.
    - i) Plan of Action:
      - (1) Work with the City to select and implement a new UB/CIS system.
      - (2) Ensure streamlined integration with other utility systems.
    - ii) Strategic Initiative(s): Core Services and Infrastructure, Financially Sustainable City.
  - b) Issue 2: Utilize AMI Functionality and Data.
    - i) Plan of Action:
      - (1) Improve end-to-end processes for new services and customer issues.
      - (2) Develop tools to utilize data for customer inquiries.
      - (3) Utilize AMI data for engineering studies and analyses.
    - ii) Strategic Initiative(s): Core Services and Infrastructure, Financially Sustainable City.
- 5) Goal: Develop and maintain a trained and knowledgeable electric utility workforce.
  - a) Issue 1: Employee Retention and Succession Planning.
    - i) Plan of Action:
      - (1) Emphasize "hiring for attitude" in the recruitment process.
      - (2) Preserve a culture of accountability and pride in work.
      - (3) Promote an environment of healthy work behaviors that reward exceptional performance and encourage learning.
      - (4) Focus on recruiting, developing, and retaining a quality work force.
      - (5) Encourage longevity, career growth, and progression within the organization by mentoring new recruits, encouraging personal development, and recognizing leadership qualities in strategic-minded employees.
      - (6) Develop training opportunities within the parameters of the ever-changing COVID-19 environment.
    - ii) Strategic Initiative(s): Core Services and Infrastructure.
  - b) Issue 2: Competitive Compensation.
    - i) Plan of Action:

- (1) Continue to address areas of concern for competitive salaries.
  - (2) Benchmark labor markets that have recruited CSU personnel.
  - (3) Work with HR to ensure compensation remains competitive within the electric industry.
- ii) Strategic Initiative(s): Core Services and Infrastructure.
- 6) Goal: Create a culture of safety by planning, designing, constructing, and maintaining the electric system to ensure employee and public safety.
  - a) Issue: Safety of Personnel / Safe Work Practices.
    - i) Plan of Action:
      - (1) Utilize, train, and enforce the safety standards in the CSU adopted APPA Safety Manual and National Electrical Safety Code (NESC).
      - (2) Involve employees in presenting training on the APPA Safety Manual and NESC.
      - (3) Continue to evolve the "Safety Stand-Down Day" to involve more employee participation and ownership.
    - b) Strategic Initiative(s): Core Services and Infrastructure.

# ELECTRIC DEPARTMENT

## KEY PERFORMANCE INDICATORS

### System Average Interruption Duration Index (SAIDI) at 30 minutes or less

System Average Interruption Duration Index – This is defined as the average interruption duration for customers served during a specified time period. This index enables the utility to report how many minutes customers would have been out of service if all customers were out at one time. It is determined by summing the customer-minutes off for each interruption during a specified time period and dividing the sum by the average number of customers served during that period. The unit is minutes. Major events and scheduled outages have been removed. This KPI is calculated on a rolling 12 month average.

$$\text{SAIDI} = \frac{\sum \text{Customer Interruption Durations}}{\text{Total Number of Customer Served}}$$

Strategic Goal: City Council Goal III - Core Services and Infrastructure



### Customer Average Interruption Duration Index (CAIDI) at 75 minutes or less

Customer Average Interruption Duration Index – This is defined as the average length of an interruption, weighted by the number of customers affected, for customers interrupted during a specific time period. It is calculated by summing the customer minutes off during each interruption in the time period and dividing this sum by the number of customers experiencing one or more sustained interruptions during the time period. The resulting unit is minutes. The index enables utilities to report the average duration of a customer outage for those customers affected. Major events and scheduled outages have been removed. This KPI is calculated on a rolling 12 month average.

$$\text{CAIDI} = \frac{\sum \text{Customer Interruption Durations}}{\text{Total Number of Customer Interruptions}}$$

Strategic Goal: City Council Goal III - Core Services and infrastructure



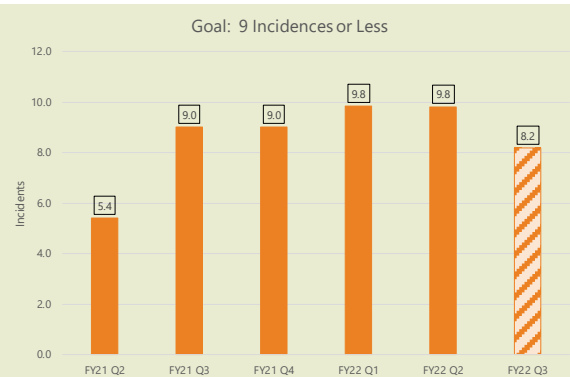
### Safety Incidence Rate for Field Employees

The incidence rate is the number of reportable injuries or illnesses per 200,000 worker-hours worked. The goal is to have a rate at or lower than 9.

This KPI is calculated on a rolling 12 month average.

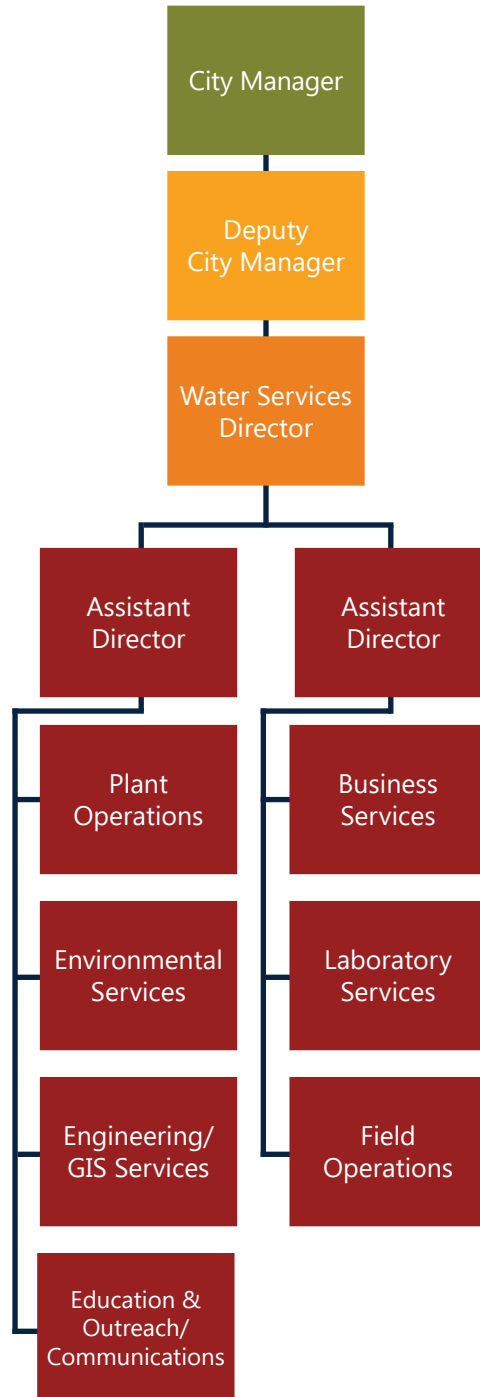
$$\text{Incidence Rate} = \frac{\text{Total Reported Incidents} \times (200,000 \text{ Work Hours})}{\text{Number of Work Hours}}$$

Strategic Goal: City Council Goal III - Core Services and infrastructure



# WATER SERVICES

## City of College Station





# Water Fund

The Water Fund is an Enterprise Fund that accounts for water utility revenue and expenses. The Utility maintains high standards of reliability to meet citizens' water needs, while striving to meet or exceed all applicable local, state, and federal standards. The Utility recovers the full cost of production, transmission, and distribution by charging consumption on a per unit basis.



The City's Water system includes:

- 10 wells capable of producing approximately 34 million gallons per day (MGD)
- 44 employees serving 41,279 connections
- 2 ground and 2 elevated storage tanks with a total capacity of 13 million gallons
- An additional elevated storage tank under construction, adding 3 million gallons of capacity
- 479 miles of water line
- Average consumption of 13 MGD
- Approximate daily consumption of 126 gallons per capita

The City budgets Water revenue by analyzing monthly totals from prior fiscal years and adjusting for seasonality, weather, community conditions, collectability, and broader macroeconomic factors (e.g., customer consumption, conservation). Revenue budgeting methodology includes identifying and adjusting for one-time events or conditions (e.g., a historically hot and dry year, rate changes), averaging historical revenues by month, and assuming relatively mild but constant growth in consumption and total customers.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan. The FY23 budget includes the following SLAs:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Service Truck - Water Production	\$70,000	\$21,000	\$91,000	Goal 4	1&2
Emergency Fuel Trailer	15,000	2,500	17,500	Goal 1	2&3
Pipe Cutting Equipment	50,000	-	50,000	Goal 4	2&3
Backhoe with Breaker Attachment	160,000	25,100	185,100	Goal 4	2&3
<b>Water Total</b>	<b>\$295,000</b>	<b>\$48,600</b>	<b>\$343,600</b>		

The above SLAs will provide the Utility with the necessary equipment to respond to system disruptions in a timely manner. The equipment requested will reduce response time and increase efficiency when dealing with system disruptions, thereby improving service delivery for citizens.

The City is not increasing rates for FY23. The City observed continued consumption across all customer classes. As a result, FY23 budgeted operating revenue incorporates FY21 actuals and the FY22 year-end estimate. The City also expects higher than anticipated revenue from return groundwater flow sales in FY22. This increase resulted in a higher FY23 budget for Commercial revenues.

FY23 also includes a higher Impact Fee transfer due to available fund balance and Impact Fee revenue projections. This transfer offsets a portion of eligible projects' debt service payments. The City expects additional Investment Earnings due to projected fund balance and higher interest rates. FY23 scheduled

vehicle replacements were moved to FY22 via Budget Amendment, therefore the City is not budgeting a replacement transfer or expense for FY23.

The FY23 operating budget increased slightly due to the requested SLAs and Fixed Cost adjustments. The City made these adjustments to account for inflationary pressures in supplies and other necessary operating costs. The FY23 non-operating budget changed due to:

- An increase in G&A transfers
- An increase in the General Fund Transfer
- An increase in debt service
- An increase in the Risk Mitigation Fund transfer
- A decrease in capital project cash funding
- An increase in Contingency

G&A transfers increased due to an updated allocation model. The General Fund Transfer increased due to an increase in budgeted operating revenues. Debt service increased due to additional debt issued in FY22. The budgeted transfer to the Water Risk Mitigation Fund, which hedges against unexpected, extraordinary utility risks and resulting expenses (e.g., water supply issues, historic extreme weather conditions, etc.) increased due to available resources. Capital funding is a transfer to the Water CIP fund in lieu of issuing additional debt. This transfer decreased due to projected capital expenses. Contingency increased in anticipation of additional inflationary pressures.

The City estimates that the FY23 ending working capital will decrease slightly, due to the additional expenses detailed above. The projected FY23 working capital meets the 18% requirement as outlined in the Fiscal and Budgetary Policy Statement.

# City of College Station

## Water Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 5,412,222	\$ 6,302,625	\$ 6,302,625	\$ 6,637,306		\$ 6,637,306	
<b>Revenues</b>							
Residential	\$ 10,122,717	\$ 10,510,000	\$ 10,510,000	\$ 10,550,000	\$ -	\$ 10,550,000	0.38%
Commercial	7,460,915	7,725,000	8,383,800	8,050,000	-	8,050,000	4.21%
Charges for Services	428,310	367,000	535,500	500,000	-	500,000	36.24%
Fines and Penalties	196,623	150,000	167,250	176,000	-	176,000	17.33%
Rents, Royalties and Contributions	-	2,500	-	-	-	-	-100.00%
Other Revenue	189,105	162,000	165,700	175,500	-	175,500	8.33%
Investment Earnings	17,136	17,000	20,970	36,000	-	36,000	111.76%
Misc Non-Operating	36,869	37,000	98,280	32,000	-	32,000	-13.51%
Gain (Loss) on Sale of Assets	(49,114)	2,500	-	-	-	-	-100.00%
<b>Total Revenues</b>	\$ 18,402,560	\$ 18,973,000	\$ 19,881,500	\$ 19,519,500	\$ -	\$ 19,519,500	2.88%
<b>Total Funds Available</b>	\$ 23,814,782	\$ 25,275,625	\$ 26,184,125	\$ 26,156,806	\$ -	\$ 26,156,806	
<b>Expenditures:</b>							
Water Dept	\$ 6,834,882	\$ 6,864,270	\$ 7,041,980	\$ 7,093,402	\$ 48,600	\$ 7,142,002	4.05%
Direct Capital - Water	57,368	77,984	75,360	66,100	295,000	361,100	363.04%
Pay Plan Contingency	-	27,236	195,992	231,742	-	231,742	
<b>Total Operating Expenditures</b>	\$ 6,892,250	\$ 6,969,490	\$ 7,313,332	\$ 7,391,244	\$ 343,600	\$ 7,734,844	10.98%
<b>Transfers:</b>							
Transfers In	(301,158)	(350,000)	(350,000)	(600,000)	-	(600,000)	71.43%
Transfers In - Replacements	(47,121)	(219,521)	(219,521)	-	-	-	-100.00%
Interdept Exp - Utility Billing	783,252	1,093,000	1,093,000	1,093,000	-	1,093,000	0.00%
General Fund Transfer	1,785,000	1,882,400	1,882,400	1,945,000	-	1,945,000	3.33%
Debt Service Transfer	6,963,570	6,459,330	6,459,330	6,657,390	-	6,657,390	3.07%
Transfers Out	-	425,000	425,000	600,000	-	600,000	41.18%
G&A Transfers Out	1,349,808	1,423,757	1,423,757	1,858,391	-	1,858,391	30.53%
Capital Transfers Out	550,000	1,200,000	1,200,000	500,000	-	500,000	-58.33%
<b>Total Transfers (Sources) Uses</b>	11,083,351	11,913,966	11,913,966	12,053,781	-	12,053,781	1.17%
<b>Other (Sources) Uses</b>							
Vehicle Replacements/Purchases	47,121	219,521	219,521	-	-	-	-100.00%
Debt Service	112,058	-	-	-	-	-	-
Other	96,776	-	-	-	-	-	-
Contingency	-	100,000	100,000	150,000	-	150,000	50.00%
<b>Total Other (Sources) Uses</b>	255,955	319,521	319,521	150,000	-	150,000	-53.05%
<b>Total Expenditures &amp; Transfers</b>	\$ 18,231,557	\$ 19,202,977	\$ 19,546,819	\$ 19,595,025	\$ 343,600	\$ 19,938,625	3.83%
<b>Total Increase (Decrease)*</b>	\$ 171,004	\$ (229,977)	\$ 334,681	\$ (75,525)	\$ (343,600)	\$ (419,125)	
Measurement Focus Increase (Decrease)	719,399						
<b>Ending Working Capital</b>	\$ 6,302,625	\$ 6,072,648	\$ 6,637,306	\$ 6,561,781	\$ (343,600)	\$ 6,218,181	2.40%

# City of College Station

## Water Fund Five Year Forecast

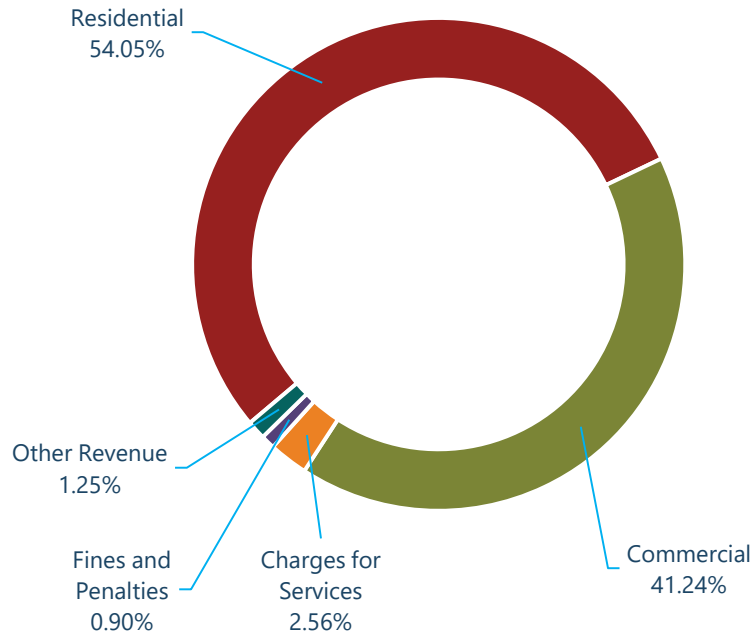
	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	FY24 Forecasted	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted
<b>Beginning Working Capital</b>	<b>\$6,302,625</b>	<b>\$6,637,306</b>		<b>\$6,637,306</b>	<b>\$6,218,181</b>	<b>\$6,469,749</b>	<b>\$5,947,015</b>	<b>\$6,199,304</b>
<b>Total Revenues</b>	19,881,500	19,519,500		19,519,500	21,180,600	21,645,300	22,003,000	22,153,700
<b>Total Funds Available</b>	<b>\$26,184,125</b>	<b>\$26,156,806</b>		<b>\$26,156,806</b>	<b>\$27,398,781</b>	<b>\$28,115,049</b>	<b>\$27,950,015</b>	<b>\$28,353,004</b>
<b>Total Operating Expenditures</b>	7,313,332	7,391,244	343,600	7,734,844	7,896,500	8,163,000	8,061,400	8,268,200
<b>Total Transfers (Sources) Uses</b>	11,913,966	12,053,781	-	12,053,781	12,882,532	13,855,034	13,539,310	13,160,009
<b>Total Other (Sources) Uses</b>	319,521	150,000	-	150,000	150,000	150,000	150,000	150,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$19,546,819</b>	<b>\$19,595,025</b>	<b>\$343,600</b>	<b>\$19,938,625</b>	<b>\$20,929,032</b>	<b>\$22,168,034</b>	<b>\$21,750,710</b>	<b>\$21,578,209</b>
<b>Total Increase (Decrease)*</b>	\$334,681	(\$75,525)	(\$343,600)	(\$419,125)	251,568	(522,734)	252,290	575,491
Measurement Focus Increase (Decrease)								
<b>Ending Working Capital</b>	<b>\$6,637,306</b>	<b>\$6,561,781</b>	<b>(\$343,600)</b>	<b>\$6,218,181</b>	<b>\$6,469,749</b>	<b>\$5,947,015</b>	<b>\$6,199,304</b>	<b>\$6,774,796</b>

\* Total FY23 Budget change includes 1-time expenses.

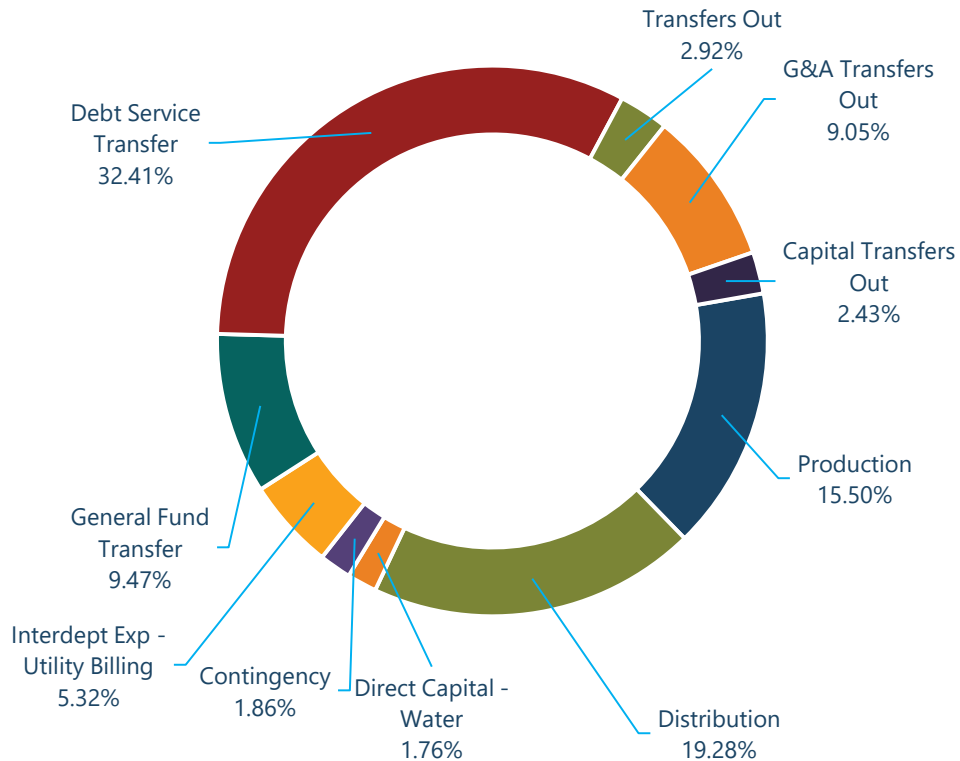
Forecast developed in 2022 - future years are subject to change based on the facts and circumstances at the time of analysis.

The forecast currently includes a potential rate increase in FY24.

## WATER FUND- SOURCES



## WATER FUND- USES



# City of College Station

## Water Fund

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Production	\$ 2,968,059	\$ 3,130,112	\$ 3,091,910	\$ 3,180,211	\$ 2,500	\$ 3,182,711	1.68%
Distribution	3,866,823	3,734,158	3,950,070	3,913,191	46,100	3,959,291	6.03%
Direct Capital	57,368	77,984	75,360	66,100	295,000	361,100	363.04%
Pay Plan Contingency	-	27,236	195,992	231,742	-	231,742	
<b>TOTAL</b>	<b>\$ 6,892,250</b>	<b>\$ 6,969,490</b>	<b>\$ 7,313,332</b>	<b>\$ 7,391,244</b>	<b>\$ 343,600</b>	<b>\$ 7,734,844</b>	<b>10.98%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 2,707,792	\$ 3,004,855	\$ 3,045,330	\$ 3,107,687	\$ -	\$ 3,107,687	3.42%
Health Insurance	475,123	552,238	581,190	578,728	-	578,728	4.80%
Supplies	1,061,260	618,796	781,210	664,878	8,000	672,878	8.74%
Maintenance	128,216	129,431	134,720	150,947	8,100	159,047	22.88%
Purchased Services	2,462,491	2,558,950	2,499,530	2,591,162	32,500	2,623,662	2.53%
Capital Outlay	57,368	77,984	75,360	66,100	295,000	361,100	363.04%
Pay Plan Contingency	-	27,236	195,992	231,742	-	231,742	
<b>TOTAL</b>	<b>\$ 6,892,250</b>	<b>\$ 6,969,490</b>	<b>\$ 7,313,332</b>	<b>\$ 7,391,244</b>	<b>\$ 343,600</b>	<b>\$ 7,734,844</b>	<b>10.98%</b>

PERSONNEL							
	FY21 Actual	FY22 Revised Budget		FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Production	6.00	6.00		6.00	-	6.00	0.00%
Distribution	37.00	38.00		38.00	-	38.00	0.00%
<b>TOTAL</b>	<b>43.00</b>	<b>44.00</b>		<b>44.00</b>	<b>-</b>	<b>44.00</b>	<b>0.00%</b>

# City of College Station

## Water Risk Mitigation Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ 425,000		\$ 425,000	
<b>Total Funds Available</b>	\$ -	\$ -	\$ -	\$ 425,000	\$ -	\$ 425,000	-
<b>Transfers:</b>							
Transfers In	\$ -	\$ (425,000)	\$ (425,000)	\$ (600,000)	\$ -	\$ (600,000)	41.18%
<b>Total Transfers (Sources) Uses</b>	-	(425,000)	(425,000)	(600,000)	-	(600,000)	41.18%
<b>Total Expenditures &amp; Transfers</b>	\$ -	\$ (425,000)	\$ (425,000)	\$ (600,000)	\$ -	\$ (600,000)	41.18%
<b>Total Increase (Decrease)*</b>	\$ -	\$ 425,000	\$ 425,000	\$ 600,000	\$ -	\$ 600,000	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ -	\$ 425,000	\$ 425,000	\$ 1,025,000	\$ -	\$ 1,025,000	

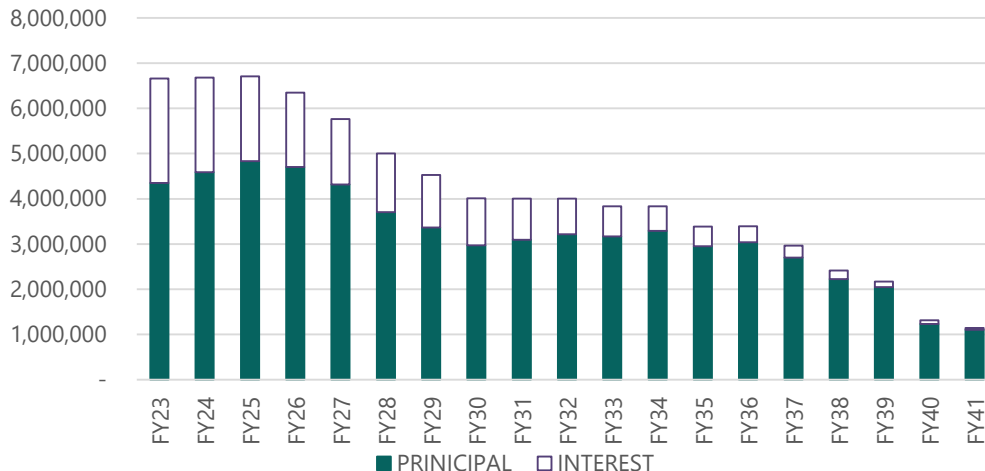
# Debt Service Requirements

## Water Fund

### All Water URB, GO and CO Series

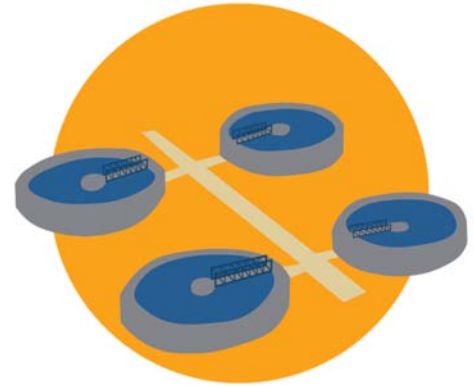
FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY23	4,346,900	2,310,490	6,657,390	61,472,000
FY24	4,587,600	2,095,458	6,683,058	57,125,100
FY25	4,833,500	1,877,284	6,710,784	52,537,500
FY26	4,700,750	1,648,086	6,348,836	47,704,000
FY27	4,313,000	1,452,158	5,765,158	43,003,250
FY28	3,704,500	1,298,106	5,002,606	38,690,250
FY29	3,363,250	1,162,465	4,525,715	34,985,750
FY30	2,970,500	1,038,043	4,008,543	31,622,500
FY31	3,092,000	914,561	4,006,561	28,652,000
FY32	3,215,000	788,300	4,003,300	25,560,000
FY33	3,170,000	663,888	3,833,888	22,345,000
FY34	3,290,000	542,263	3,832,263	19,175,000
FY35	2,950,000	438,611	3,388,611	15,885,000
FY36	3,040,000	349,465	3,389,465	12,935,000
FY37	2,700,000	263,472	2,963,472	9,895,000
FY38	2,225,000	189,102	2,414,102	7,195,000
FY39	2,045,000	125,113	2,170,113	4,970,000
FY40	1,235,000	76,556	1,311,556	2,925,000
FY41	1,100,000	40,963	1,140,963	1,690,000
FY42	590,000	11,800	601,800	590,000

### WATER FUND PRINCIPAL AND INTEREST





# Wastewater Fund



The Wastewater Fund is an Enterprise Fund that accounts for sanitary sewer utility revenue and expenses. The Utility strives to meet or exceed all applicable local, state, and federal standards while providing core infrastructure services to citizens. The Utility recovers the full cost of service by charging fees. 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 Carter Creek Wastewater Treatment Plant, the significant Lick Creek Wastewater Treatment Plant capacity expansion, and various trunk line expansions.

The City's Wastewater system includes:

- 48 employees serving 44,101 connections and 388 linear miles of sanitary sewer
- 3 treatment plants with a total permitted capacity of approximately 11.5 MGD
- An ongoing treatment plant expansion to add additional capacity of 3 MGD

The City budgets Wastewater revenue by analyzing monthly totals from prior fiscal years and adjusting for seasonality, weather, community conditions, collectability, and broader macroeconomic factors (e.g., customer demand, conservation). Revenue budgeting methodology includes identifying and adjusting for one-time events or conditions (e.g., a historically high rainfall year, rate changes), averaging historical revenues by month, and assuming relatively mild but constant growth in usage and total customers.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan. The FY23 budget includes the following SLAs:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Environmental Compliance Coordinator	\$4,700	\$102,700	\$107,400	Goals 2&3	2
LCWWTP Screenings and Grit Annual Hauling	-	20,000	20,000	Goal 2	1&2
<b>Wastewater Total</b>	<b>\$4,700</b>	<b>\$122,700</b>	<b>\$127,400</b>		

The Utility requested an additional position to ensure it meets all regulatory compliance requirements. These requirements, both at the state and federal level, have grown more stringent and complex in recent years. This position will also assist with the Industrial Pretreatment Program the City approved in FY22. The Annual Hauling will outsource a necessary service at the Lick Creek Wastewater Treatment Plant. The Utility requested this SLA due to an expected increase in volume once the City completes the expansion project.

The City is not increasing rates for FY23. The City observed continued usage across all customer classes. As a result, FY23 budgeted operating revenue incorporates FY21 actuals and the FY22 year-end estimate, which results in higher budgeted revenues relative to FY22 (particularly in Commercial revenues). The FY23 Budget also assumes mild increases in budgeted Residential and Commercial revenues, resulting from actuals realized in FY22.

FY23 also includes a higher Impact Fee transfer due to available fund balance and Impact Fee revenue projections. This transfer offsets a portion of eligible projects' debt service payments. The City expects an Investment Earnings increase due to projected fund balance and higher interest rates. FY23 scheduled vehicle replacements were moved to FY22 via Budget Amendment, therefore the City is not budgeting a replacement transfer or expense for FY23.

The FY23 operating budget increased due to the requested SLAs, Fixed Cost adjustments, an additional Wastewater Operations Manager due to growth, and additional budget for operating and maintaining completed capital projects (e.g., a higher electric budget to cover the Lick Creek Wastewater Treatment Plant expansion). The City also made adjustments to account for inflationary pressures in supplies and other necessary operating costs. The FY23 non-operating budget changed due to:

- An increase in G&A transfers
- An increase in the General Fund Transfer
- An increase in debt service
- A decrease in capital project cash funding
- An increase in contingency

G&A transfers increased due to an updated allocation model. The General Fund Transfer increased due to an increase in budgeted operating revenues. Debt service increased due to additional debt issued in FY22. Capital funding is a transfer to the Wastewater CIP fund in lieu of issuing additional debt. This transfer decreased due to projected capital expenses. Contingency increased in anticipation of additional inflationary pressures. The City expects another budgeted transfer to the Wastewater Risk Mitigation Fund, which hedges against unexpected, extraordinary utility risks and resulting expenses.

The City estimates that the FY23 ending working capital will increase, primarily due to additional operating revenues and replacement expenses occurring in FY22. The projected FY23 working capital meets the 18% requirement as outlined in the Fiscal and Budgetary Policy Statement.

# City of College Station

## Wastewater Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 5,255,431	\$ 9,097,804	\$ 9,097,804	\$ 10,351,949		\$ 10,351,949	
<b>Revenues</b>							
Residential	\$ 16,447,635	\$ 16,250,000	\$ 16,600,000	\$ 16,583,000	\$ -	\$ 16,583,000	2.05%
Commercial	2,814,904	2,500,000	2,900,000	2,850,000	-	2,850,000	14.00%
Charges for Services	234,750	150,000	250,000	205,000	-	205,000	36.67%
Fines and Penalties	217,827	150,000	200,000	205,000	-	205,000	36.67%
Investment Earnings	61,882	19,000	19,000	49,000	-	49,000	157.89%
Misc Non-Operating	894,378	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	(7,087)	7,500	-	-	-	-	-100.00%
<b>Total Revenues</b>	\$ 20,664,289	\$ 19,076,500	\$ 19,969,000	\$ 19,892,000	\$ -	\$ 19,892,000	4.27%
<b>Total Funds Available</b>	\$ 25,919,720	\$ 28,174,304	\$ 29,066,804	\$ 30,243,949	\$ -	\$ 30,243,949	
<b>Expenditures:</b>							
Wastewater Dept	\$ 6,265,193	\$ 7,133,011	\$ 6,743,780	\$ 7,269,522	\$ 127,400	\$ 7,396,922	3.70%
Direct Capital - Water	148,353	174,262	192,710	55,500	-	55,500	-68.15%
Pay Plan Contingency	-	22,131	195,716	232,658	-	232,658	
<b>Total Operating Expenditures</b>	\$ 6,413,546	\$ 7,329,404	\$ 7,132,206	\$ 7,557,680	\$ 127,400	\$ 7,685,080	4.85%
<b>Transfers:</b>							
Transfers In	(2,180,000)	(2,600,000)	(2,600,000)	(3,500,000)	-	(3,500,000)	34.62%
Transfers In - Replacements	(549,528)	(1,113,052)	(1,113,052)	-	-	-	-100.00%
Interdept Exp - Utility Billing	689,844	766,000	766,000	766,000	-	766,000	0.00%
General Fund Transfer	1,839,996	1,905,000	1,905,000	1,984,000	-	1,984,000	4.15%
Debt Service Transfer	7,421,129	7,327,810	7,327,810	7,927,280	-	7,927,280	8.18%
Transfers Out	-	100,000	100,000	100,000	-	100,000	0.00%
G&A Transfers Out	1,112,244	983,839	983,839	1,187,275	-	1,187,275	20.68%
Capital Transfers Out	2,000,000	3,000,000	3,000,000	2,200,000	-	2,200,000	-26.67%
<b>Total Transfers (Sources) Uses</b>	10,333,684	10,369,597	10,369,597	10,664,555	-	10,664,555	2.84%
<b>Other (Sources) Uses</b>							
Vehicle Replacements/Purchases	549,528	1,113,052	1,113,052	-	-	-	-100.00%
Debt Service	231,774	-	-	-	-	-	-
Other	42,468	-	-	-	-	-	-
Contingency	-	100,000	100,000	150,000	-	150,000	50.00%
<b>Total Other (Sources) Uses</b>	823,771	1,213,052	1,213,052	150,000	-	150,000	-87.63%
<b>Total Expenditures &amp; Transfers</b>	\$ 17,571,001	\$ 18,912,053	\$ 18,714,855	\$ 18,372,235	\$ 127,400	\$ 18,499,635	-2.18%
<b>Total Increase (Decrease)*</b>	\$ 3,093,288	\$ 164,447	\$ 1,254,145	\$ 1,519,765	\$ (127,400)	\$ 1,392,365	
Measurement Focus Increase (Decrease)	749,085						
<b>Ending Working Capital</b>	\$ 9,097,804	\$ 9,262,251	\$ 10,351,949	\$ 11,871,714	\$ (127,400)	\$ 11,744,314	26.80%

# City of College Station

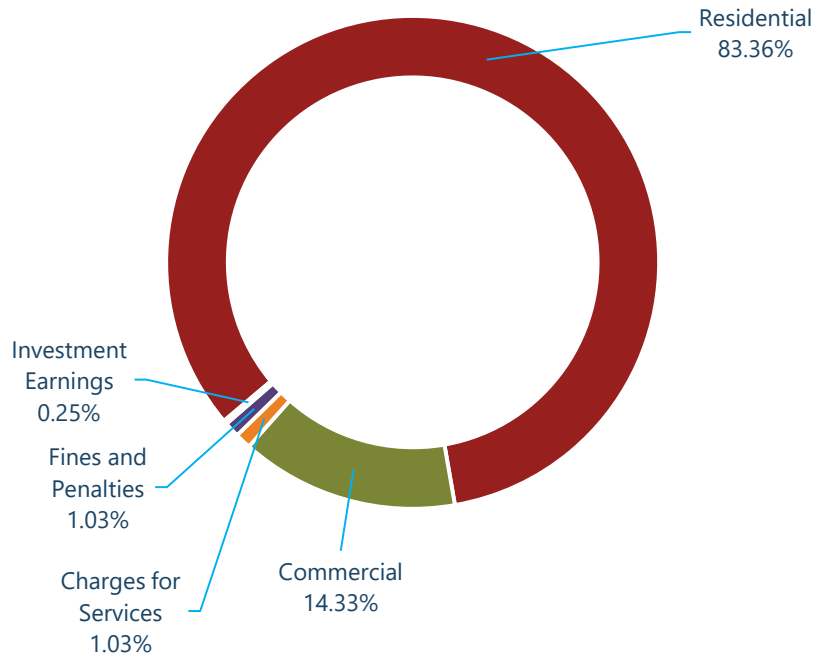
## Wastewater Fund Five Year Forecast

	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	FY24 Forecasted	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted
<b>Beginning Working Capital</b>	<b>\$9,097,804</b>	<b>\$10,351,949</b>		<b>\$10,351,949</b>	<b>\$11,744,314</b>	<b>\$12,995,580</b>	<b>\$13,255,951</b>	<b>\$12,800,012</b>
<b>Total Revenues</b>	19,969,000	19,892,000		19,892,000	20,184,000	20,314,000	20,425,000	21,114,000
<b>Total Funds Available</b>	<b>\$29,066,804</b>	<b>\$30,243,949</b>		<b>\$30,243,949</b>	<b>\$31,928,314</b>	<b>\$33,309,580</b>	<b>\$33,680,951</b>	<b>\$33,914,012</b>
<b>Total Operating Expenditures</b>	7,132,206	7,557,680	127,400	7,685,080	8,275,563	8,480,563	8,911,563	8,468,000
<b>Total Transfers (Sources) Uses</b>	10,369,597	10,664,555	-	10,664,555	10,507,171	11,423,065	11,819,376	12,317,919
<b>Total Other (Sources) Uses</b>	1,213,052	150,000	-	150,000	150,000	150,000	150,000	150,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$18,714,855</b>	<b>\$18,372,235</b>	<b>\$127,400</b>	<b>\$18,499,635</b>	<b>\$18,932,734</b>	<b>\$20,053,628</b>	<b>\$20,880,939</b>	<b>\$20,935,919</b>
<b>Total Increase (Decrease)*</b>	\$1,254,145	\$1,519,765	(\$127,400)	\$1,392,365	1,251,266	260,372	(455,939)	178,081
Measurement Focus Increase (Decrease)								
<b>Ending Working Capital</b>	<b>\$10,351,949</b>	<b>\$11,871,714</b>	<b>(\$127,400)</b>	<b>\$11,744,314</b>	<b>\$12,995,580</b>	<b>\$13,255,951</b>	<b>\$12,800,012</b>	<b>\$12,978,093</b>

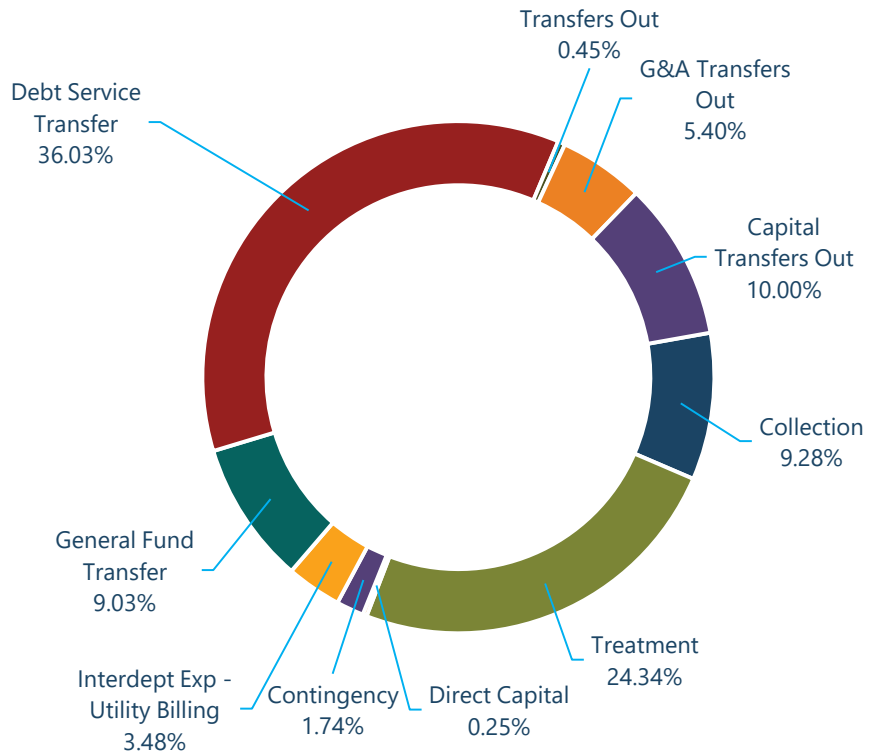
\* Total FY23 Budget change includes 1-time expenses.

Forecast developed in 2022 - future years are subject to change based on the facts and circumstances at the time of analysis. The forecast currently does not include any rate changes

## WASTEWATER FUND- SOURCES



## WASTEWATER FUND- USES



# City of College Station

## Wastewater Fund

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Collection	\$ 1,691,014	\$ 2,394,043	\$ 1,842,250	\$ 1,935,163	\$ 107,400	\$ 2,042,563	-14.68%
Treatment	4,574,179	4,738,968	4,901,530	5,334,359	20,000	5,354,359	12.99%
Direct Capital	148,353	174,262	192,710	55,500	-	55,500	-68.15%
Pay Plan Contingency	-	22,131	195,716	232,658	-	232,658	
<b>TOTAL</b>	<b>\$ 6,413,546</b>	<b>\$ 7,329,404</b>	<b>\$ 7,132,206</b>	<b>\$ 7,557,680</b>	<b>\$ 127,400</b>	<b>\$ 7,685,080</b>	<b>4.85%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 2,671,619	\$ 3,221,043	\$ 2,918,730	\$ 3,199,924	\$ 87,376	\$ 3,287,300	2.06%
Health Insurance	464,860	603,756	559,680	669,888	15,104	684,992	13.46%
Supplies	866,138	793,824	913,540	852,256	4,920	857,176	7.98%
Maintenance	233,387	233,046	295,300	278,069	-	278,069	19.32%
Purchased Services	2,029,189	2,281,341	2,056,530	2,269,385	20,000	2,289,385	0.35%
Capital Outlay	148,353	174,262	192,710	55,500	-	55,500	-68.15%
Pay Plan Contingency	-	22,131	195,716	232,658	-	232,658	
<b>TOTAL</b>	<b>\$ 6,413,546</b>	<b>\$ 7,329,404</b>	<b>\$ 7,132,206</b>	<b>\$ 7,557,680</b>	<b>\$ 127,400</b>	<b>\$ 7,685,080</b>	<b>4.85%</b>

PERSONNEL							
	FY21 Actual	FY22 Revised Budget		FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Collection	17.00	16.00		16.00	1.00	17.00	6.25%
Treatment	30.00	30.00		31.00		31.00	3.33%
<b>TOTAL</b>	<b>47.00</b>	<b>46.00</b>		<b>47.00</b>	<b>1.00</b>	<b>48.00</b>	<b>4.35%</b>

# City of College Station

## Wastewater Risk Mitigation Fund Summary

	FY21		FY22		FY22		FY23		FY23		FY23		% Change
	Actual		Revised Budget		Year-End Estimate		Base Budget		Proposed SLAs		Proposed Budget		Budget
													FY22 to FY23
Beginning Fund Balance	\$	-	\$	-	\$	-	\$	100,000			\$	100,000	
Total Funds Available	\$	-	\$	-	\$	-	\$	100,000	\$	-	\$	100,000	-
Transfers:													
Transfers In	\$	-	\$	(100,000)	\$	(100,000)	\$	(100,000)	\$	-	\$	(100,000)	0.00%
Total Transfers (Sources) Uses		-		(100,000)		(100,000)		(100,000)		-		(100,000)	0.00%
Total Expenditures & Transfers	\$	-	\$	(100,000)	\$	(100,000)	\$	(100,000)	\$	-	\$	(100,000)	0.00%
Total Increase (Decrease)*	\$	-	\$	100,000	\$	100,000	\$	100,000	\$	-	\$	100,000	
Measurement Focus Increase (Decrease)													
Ending Assigned and Unassigned Fund Balance	\$	-	\$	100,000	\$	100,000	\$	200,000	\$	-	\$	200,000	

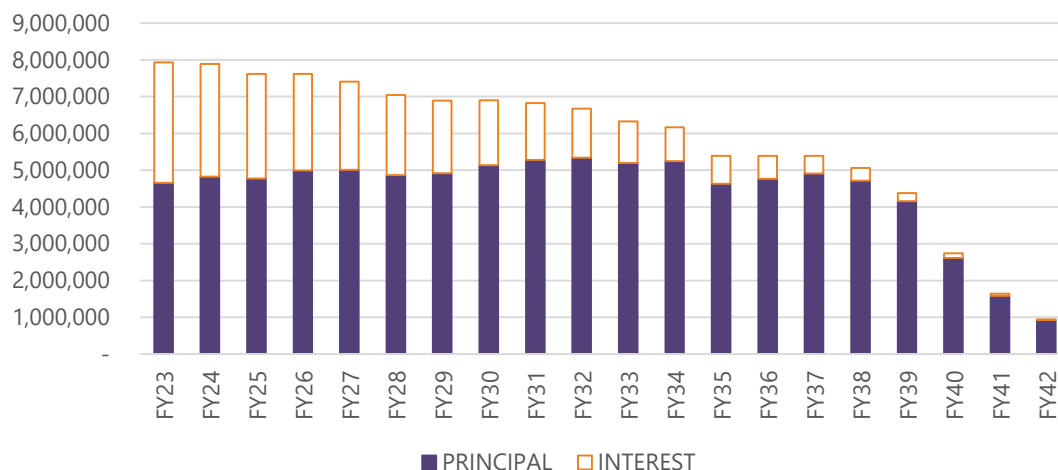
# Debt Service Requirements

## Wastewater

### All Wastewater URB, GO and CO Series

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY23	4,656,150	3,271,130	7,927,280	88,537,460
FY24	4,823,450	3,065,371	7,888,821	83,881,310
FY25	4,772,300	2,849,665	7,621,965	79,057,860
FY26	4,997,100	2,623,326	7,620,426	74,285,560
FY27	5,007,450	2,399,006	7,406,456	69,288,460
FY28	4,866,900	2,180,579	7,047,479	64,281,010
FY29	4,921,250	1,967,671	6,888,921	59,414,110
FY30	5,139,350	1,759,456	6,898,806	54,492,860
FY31	5,280,510	1,542,676	6,823,186	49,353,510
FY32	5,343,000	1,329,393	6,672,393	44,073,000
FY33	5,200,000	1,124,688	6,324,688	38,730,000
FY34	5,245,000	924,384	6,169,384	33,530,000
FY35	4,630,000	760,499	5,390,499	28,285,000
FY36	4,765,000	625,613	5,390,613	23,655,000
FY37	4,905,000	485,859	5,390,859	18,890,000
FY38	4,715,000	345,878	5,060,878	13,985,000
FY39	4,155,000	218,222	4,373,222	9,270,000
FY40	2,615,000	123,591	2,738,591	5,115,000
FY41	1,580,000	62,319	1,642,319	2,500,000
FY42	920,000	18,400	938,400	920,000

### WASTEWATER FUND PRINCIPAL AND INTEREST





# **WATER SERVICES DEPARTMENT**

## **STRATEGIC PLAN**

### **Mission Statement**

The Water Services Department protects the public health and safety of our customers and workers in providing high quality potable drinking water, and the sanitary collection and proper treatment of wastewater at a reasonable cost to our customers within the regulatory framework of the Environmental Protection Agency (EPA), Texas Commission on Environmental Quality (TCEQ) and the Brazos Valley Groundwater Conservation District.

### **Vision Statement**

We are committed to responsibly managing existing assets and investing wisely in sustainable expansion of infrastructure and treatment facilities to ensure continued delivery of water and wastewater services for future generations.

### **Top Departmental Goals**

- 1) Goal: Keep Water production and distribution capacities ahead of demand
  - a) Issue: Water supply and infrastructure must meet current and future demands
  - b) Plan of Action:
    - i) Meet or exceed all regulatory permits, standards, and requirements
    - ii) Complete full update of Water CIP annually to meet future needs and rehabilitate distribution systems where warranted
    - iii) Update extended period simulation water system model as growth occurs
    - iv) Monitor BVGCD Rules to protect Historic Usage
    - v) 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 and treatment must meet current and future demands
  - b) Plan of Action:
    - i) Meet or exceed all regulatory permits, standards, and requirements
    - ii) Complete full update of Wastewater CIP annually to meet future needs
    - iii) Reduce Inflow and Infiltration by implementing and increasing smoke testing and corrective rehabilitations
    - iv) Rehabilitate and increase capacity of the collection system to eliminate predictable Sanitary Sewer Overflows

- v) 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) Retain experienced staff and expand cross training efforts
    - ii) Promote personal development of employees
    - iii) Adapt department structure to changing conditions
    - iv) Develop succession plans for key positions
  - 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) Maintain APWA Accreditation standards
    - iii) Continuously improve asset management programs
    - iv) Continuously improve departmental management systems and systems to transfer institutional knowledge
  - c) Strategic Initiative: Core Services and Infrastructure
- 5) Goal: Enhance effective water conservation strategies
  - a) Issues: Responsibly manage existing water supply with Water Conservation and Re-Use
  - b) Plan of Action:
    - i) Maintain Water Conservation Program
    - ii) Take actions to promote accountability related to water use
  - c) Strategic Initiative: Sustainable City

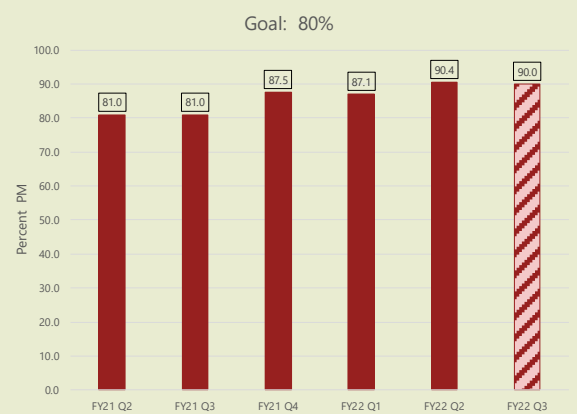
# WATER SERVICES DEPARTMENT

## KEY PERFORMANCE INDICATORS

### Planned Preventive Maintenance Activities

Asset Management is a critical factor in responsible management of water and wastewater systems. Our asset management policy was designated as a "model policy" by the APWA during the most recent accreditation process and requires continuous improvement of our asset management program, processes and systems. Programs and procedures are continuously being created and modified to achieve the objectives of the policy in the most fiscally responsible manner. Planned preventive maintenance activities minimize unplanned reactive repair activities. A Key Performance Indicator (KPI) of asset management systems is the amount of planned preventative maintenance activities as a percentage of total maintenance and repair activities.

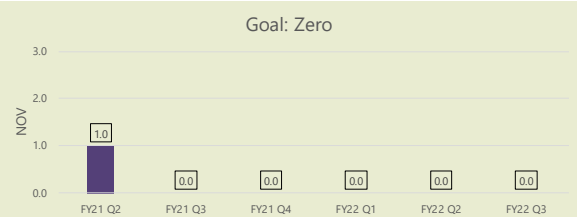
Strategic Goal: City Council Goal III - Core Services and infrastructure



### Notices of Violations (NOV) Received From the TCEQ

Notice of violations are issued by the Texas Commission on Environmental Quality (TCEQ) when they observe one or more violations of operating permits or TCEQ regulations. They included a prescribed time period to return to compliance and provide documentation that all violations have been corrected.

Objective: City Council Goal III - Core Services and infrastructure

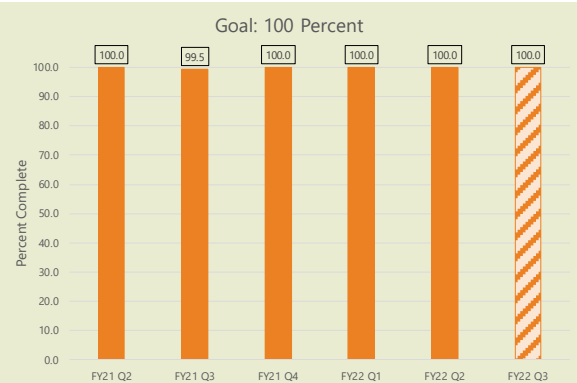


### High Priority Work Orders

High priority work orders data originates from Water Service's work management system, Cityworks. Work orders qualify as High Priority (Level 1) for emergency repairs that result in customer service or process outages, safety issues, or W/WW compliance concerns. WSD's goal is to complete all high priority work orders within a two week period.

To obtain the percentage of High Priority Work Orders for the quarter, high priority work orders extending past two weeks from start to finish for the quarter are searched for and then divided by the total number of work orders generated during the quarter. The quotient is then subtracted from 100 and the difference is then multiplied by 100.

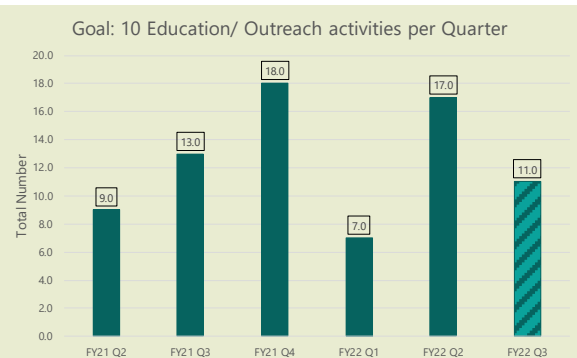
Objective: City Council Goal III - Core Services and infrastructure



### Water Conservation Related Education & Outreach

Education and outreach provides heightened community awareness by promoting and expanding existing water/wastewater education programs, including water conservation. Numerous outreach programs/products are provided on a regular basis to targeted stakeholders through the media, mailers, and newsletters. Additionally, numerous channels and interactions (two-way) with stakeholders through offered tours, irrigation check-ups, speaking engagements, and actively managed booths/kiosks. This KPI includes total stakeholder education and outreach activities related to water conservation.

Objective: City Council Goal III - Core Services and infrastructure



# Solid Waste Fund



The Solid Waste Fund is a City Enterprise fund that accounts for the activities of collecting and disposing of residential and commercial refuse in the City.

Solid Waste Fund includes:

- 42.00 FTEs and 3.0 new positions proposed for FY23
- 30 collection vehicles
- Residential services include weekly collection of garbage, bulky and brush items, and bi-weekly recycling.
- Commercial operations provide commercial dumpster, cart and roll-off container collection and disposal services between one and six times per week.

FY23 revenue includes a CPI-U adjustment of 10% along with a modest growth assumption in residential collections. Budgeted revenue includes a payment from BVSWMMA Inc. for the scheduled debt service payment. This revenue is offset by the debt service expenditure for the actual payment.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan. Solid Waste maintains internal data tracking to maintain safety and sustain current service levels that are not currently published as KPIs.

The budget for FY23 includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI <sup>1</sup>
Residential Rear-loader Truck and Crew	\$370,800	\$273,500	\$644,300	Goal 2	
Solid Waste Supervisor	54,500	92,400	146,900	Goal 2	
Annual replacement of two roll-off containers	-	20,000	20,000	Goal 2	
Adopt A Street Supplies	3,700	5,500	9,200	City Goal	
<b>Solid Waste Fund SLAs Total</b>	<b>\$429,000</b>	<b>\$391,400</b>	<b>\$820,400</b>		

- SLA request for the addition of two Solid Waste Equipment Operators and a residential rear loader collection truck that will ensure our residential, bulk, and brush customers continue to receive garbage collection service in a timely and safe manner. The City has not added an additional Rear-end Load vehicle or additional personnel to the bulk, brush refuse collection crew since 2002.
- A Solid Waste Supervisor and truck are requested for the residential collections division. The third supervisor role will ensure operational flexibility and stability within the division aiding in the reduction of workload strain and fatigue for the (2) current supervisors. Operationally, a supervisor should be present during all collection times beginning at 3:30am to conduct safety

<sup>1</sup> Solid Waste's KPIs are included with Public Work's Strategic Plan.

huddles prior to route dispatch, to address operator and route needs, while providing leadership and support available to all operators during all solid waste work hours.

- SLA request for the annual replacement of two commercial roll off containers that become unsalvageable due to deterioration.
- The City's Adopt A Street program is a joint citizen-municipality effort to maintain a litter-free community. This SLA request is for maintenance costs associated with replacement of Adopt A Street signs due to theft or damage, changing of organization signs, material costs, and future expansion. The program provides personal protective equipment for volunteers; safety supplies and replacement safety vests will be purchased to meet the American National Standards Institute (ANSI) Class II safety vest standards. This SLA supports the City's goal that neighborhoods are long term, viable, safe, and appealing.

FY23 proposed expenditures will increase primarily due to the proposed SLAs. FY23 working capital is projected to meet the 18% requirement as outlined in the Fiscal and Budgetary Policy Statement.

# City of College Station

## Solid Waste Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 2,846,659	\$ 3,430,717	\$ 3,430,717	\$ 3,283,338		\$ 3,283,338	
<b>Revenues</b>							
Residential	\$ 7,260,896	\$ 7,348,100	\$ 7,425,400	\$ 8,348,300	\$ -	\$ 8,348,300	13.61%
Commercial	3,932,412	3,945,400	4,002,201	4,490,700	-	4,490,700	13.82%
Fines and Penalties	119,516	124,800	124,800	125,400	-	125,400	0.48%
Rents, Royalties and Contributions	8,904	10,600	5,900	9,900	-	9,900	-6.60%
Other Revenue	403,075	366,900	367,800	371,050	-	371,050	1.13%
Investment Earnings	3,274	3,400	3,400	3,400	-	3,400	0.00%
Misc Non-Operating	8,072	3,600	9,400	3,600	-	3,600	0.00%
<b>Total Revenues</b>	\$ 11,685,863	\$ 11,802,800	\$ 11,938,901	\$ 13,352,350	\$ -	\$ 13,352,350	13.13%
<b>Total Funds Available</b>	\$ 14,532,522	\$ 15,233,517	\$ 15,369,618	\$ 16,635,688	\$ -	\$ 16,635,688	
<b>Expenditures:</b>							
Public Works Dept	\$ 8,235,332	\$ 9,258,622	\$ 9,248,559	\$ 9,226,186	\$ 820,400	\$ 10,046,586	8.51%
Pay Plan Contingency	-	20,198	-	192,546	-	192,546	
<b>Total Operating Expenditures</b>	\$ 8,235,332	\$ 9,278,820	\$ 9,248,559	\$ 9,418,732	\$ 820,400	\$ 10,239,132	10.35%
<b>Transfers:</b>							
Transfers In	-	-	-	-	-	-	-
Transfers In - Replacements	(425,482)	(4,374,041)	(4,374,041)	-	-	-	-100.00%
Interdept Exp - Utility Billing	224,616	249,000	249,000	249,000	-	249,000	0.00%
Transfer to General Fund (ROR)	1,641,000	1,147,300	1,147,300	1,302,380	-	1,302,380	13.52%
G&A Transfers Out	872,460	845,285	845,285	964,131	-	964,131	14.06%
<b>Total Transfers (Sources) Uses</b>	2,312,594	(2,132,456)	(2,132,456)	2,515,511	-	2,515,511	-217.96%
<b>Other (Sources) Uses</b>							
Public Agency	34,990	46,730	46,730	46,730	-	46,730	0.00%
Capital Outlay	213,209	4,374,041	4,374,041	-	-	-	-100.00%
Debt Service	354,050	323,300	323,300	321,550	-	321,550	-0.54%
Other	10,415	-	126,106	-	-	-	-
Contingency	-	100,000	100,000	300,000	-	300,000	200.00%
<b>Total Other (Sources) Uses</b>	612,664	4,844,071	4,970,177	668,280	-	668,280	-86.20%
<b>Total Expenditures &amp; Transfers</b>	\$ 11,160,589	\$ 11,990,435	\$ 12,086,280	\$ 12,602,523	\$ 820,400	\$ 13,422,923	11.95%
<b>Total Increase (Decrease)*</b>	\$ 525,273	\$ (187,635)	\$ (147,379)	\$ 749,827	\$ (820,400)	\$ (70,573)	
Measurement Focus Increase (Decrease)	58,785		-				
<b>Ending Working Capital</b>	\$ 3,430,717	\$ 3,243,082	\$ 3,283,338	\$ 4,033,165	\$ (820,400)	\$ 3,212,765	-0.93%

# City of College Station

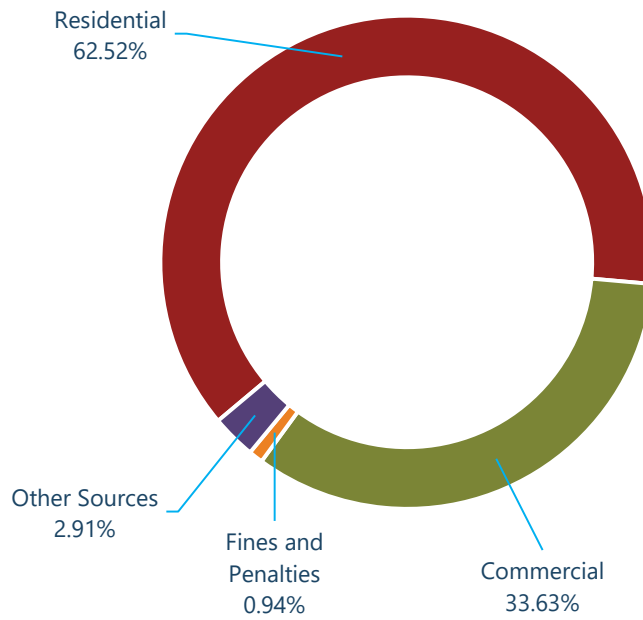
## Solid Waste Fund Five Year Forecast

	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	FY24 Forecasted	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted
<b>Beginning Working Capital</b>	\$ 3,430,717	\$ 3,283,338		\$ 3,283,338	\$ 3,212,765	\$ 3,549,609	\$ 3,975,447	\$ 4,655,928
<b>Total Revenues</b>	\$ 11,938,901	\$ 13,352,350	\$ -	\$ 13,352,350	\$ 13,921,000	\$ 14,597,300	\$ 15,164,000	\$ 15,779,050
<b>Total Funds Available</b>	<b>\$ 15,369,618</b>	<b>\$ 16,635,688</b>	<b>\$ -</b>	<b>\$ 16,635,688</b>	<b>\$ 17,133,765</b>	<b>\$ 18,146,909</b>	<b>\$ 19,139,447</b>	<b>\$ 20,434,978</b>
<b>Total Operating Expenditures</b>	\$ 9,248,559	\$ 9,418,732	\$ 820,400	\$ 10,239,132	\$ 10,460,600	\$ 10,925,500	\$ 11,124,300	\$ 11,143,100
<b>Total Transfers (Sources) Uses</b>	\$ (2,132,456)	\$ 2,515,511	\$ -	\$ 2,515,511	\$ 2,647,776	\$ 2,768,557	\$ 2,880,939	\$ 2,994,089
<b>Total Other (Sources) Uses</b>	\$ 4,970,177	\$ 668,280	\$ -	\$ 668,280	\$ 475,780	\$ 477,405	\$ 478,280	\$ 478,405
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 12,086,280</b>	<b>\$ 12,602,523</b>	<b>\$ 820,400</b>	<b>\$ 13,422,923</b>	<b>\$ 13,584,156</b>	<b>\$ 14,171,462</b>	<b>\$ 14,483,519</b>	<b>\$ 14,615,594</b>
<b>Total Increase (Decrease)*</b>	<b>\$ (147,379)</b>	<b>\$ 749,827</b>	<b>\$ (820,400)</b>	<b>\$ (70,573)</b>	<b>\$ 336,844</b>	<b>\$ 425,838</b>	<b>\$ 680,481</b>	<b>\$ 1,163,456</b>
Measurement Focus Increase (Decrease)	-							
<b>Ending Working Capital</b>	<b>\$ 3,283,338</b>	<b>\$ 4,033,165</b>	<b>\$ (820,400)</b>	<b>\$ 3,212,765</b>	<b>\$ 3,549,609</b>	<b>\$ 3,975,447</b>	<b>\$ 4,655,928</b>	<b>\$ 5,819,384</b>

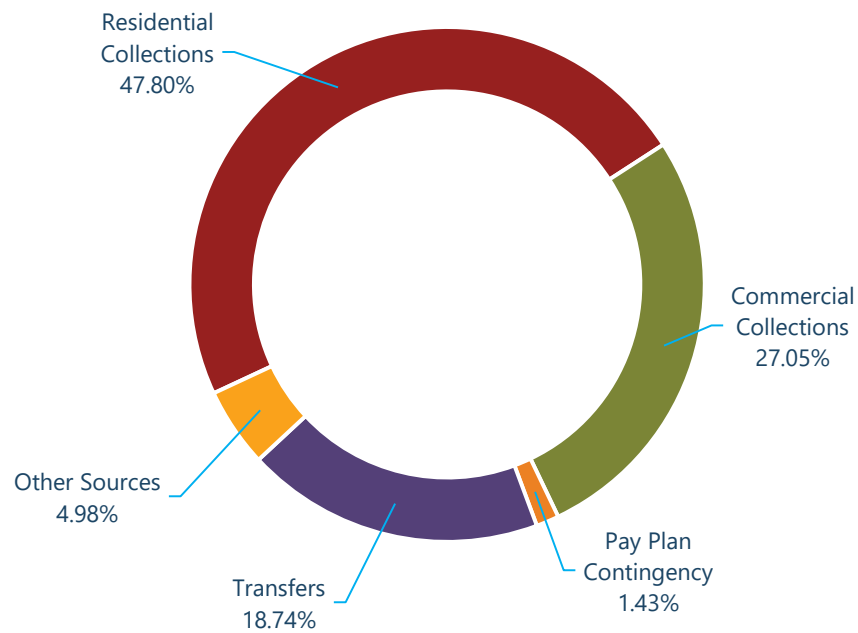
\* Total FY23 Budget change includes 1-time expenses.

**Forecast developed in 2022 - future years are subject to change based on the facts and circumstances at the time of analysis.**

## SOLID WASTE FUND- SOURCES



## SOLID WASTE FUND- USES





**City of College Station**  
**Solid Waste Fund**  
**Operations Expenditure Summary**

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Residential Collection	\$ 5,054,907	\$ 5,487,031	\$ 5,428,325	\$ 5,615,700	\$ 800,400	\$ 6,416,100	16.93%
Commercial Collection	3,180,425	3,771,591	3,820,234	3,610,486	20,000	3,630,486	-3.74%
Pay Plan Contingency	-	20,198	-	192,546	-	192,546	
<b>TOTAL</b>	<b>\$ 8,235,332</b>	<b>\$ 9,278,820</b>	<b>\$ 9,248,559</b>	<b>\$ 9,418,732</b>	<b>\$ 820,400</b>	<b>\$ 10,239,132</b>	<b>10.35%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 2,368,644	\$ 2,534,308	\$ 2,607,833	\$ 2,581,292	\$ 159,207	\$ 2,740,499	8.14%
Health Insurance	473,119	553,025	553,025	578,169	45,252	623,421	12.73%
Supplies	438,230	748,526	712,283	748,782	60,082	808,864	8.06%
Maintenance	767,914	784,689	784,689	936,369	23,259	959,628	22.29%
Purchased Services	4,187,424	4,188,019	4,140,674	4,381,574	117,600	4,499,174	7.43%
Capital Outlay	-	450,055	450,055	-	415,000	415,000	-7.79%
Pay Plan Contingency	-	20,198	-	192,546	-	192,546	
<b>TOTAL</b>	<b>\$ 8,235,332</b>	<b>\$ 9,278,820</b>	<b>\$ 9,248,559</b>	<b>\$ 9,418,732</b>	<b>\$ 820,400</b>	<b>\$ 10,239,132</b>	<b>10.35%</b>

PERSONNEL							
	FY21 Actual	FY22 Revised Budget		FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Residential Collection	27.50	27.50		27.50	3.00	30.50	10.91%
Commercial Collection	13.50	14.50		14.50	-	14.50	0.00%
<b>TOTAL</b>	<b>41.00</b>	<b>42.00</b>		<b>42.00</b>	<b>3.00</b>	<b>45.00</b>	<b>7.14%</b>

# Northgate Parking Fund



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

Through FY20-FY21 revenue in the parking fund decreased due to Northgate businesses being closed for COVID-19. Contract permits also decreased due to students leaving in the middle of the spring semester as Texas A&M University closed campus. In FY22, the fund has seen some recovery and is expected to have a similar volume of revenue to FY19.

The proposed budget includes a rate increase for the first time in 12 years. The proposed rate will be comparable to other Parking rates in the area and will support operating costs for future years.

FY23 projected working capital will meet the 18% working capital requirement as outlined in the Fiscal and Budgetary policy.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan. The budget for FY23 includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
NG Surface Parking Lot Management System	\$45,000	-	\$45,000	Goal 4*	KPI 3*
High-Visibility Crosswalk Markings	25,000	-	25,000	Goal 4*	KPI 3*
Channelized Intersection	50,000	-	50,000	Goal 4*	KPI 3*
Northgate District Coordinator	-	57,900	57,900	Goal 4*	KPI 3*
<b>Northgate Parking SLAs Total</b>	<b>\$120,000</b>	<b>\$57,900</b>	<b>\$177,900</b>		

\*These Goals and KPIs can be found in the Community Services Strategic Plan located in the Governmental Funds Section of this book.

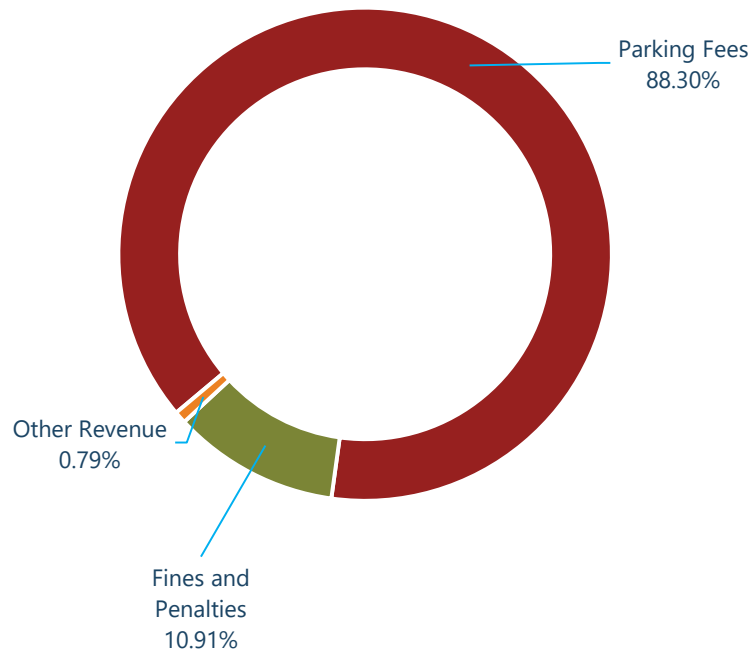
- The Surface Parking Lot management system is a replacement for the current system and will also expand the contactless payment solution for on-street meters.
- The High-Visibility Crosswalk Markings and Channelized Intersection will increase the pedestrian safety in Northgate.
- The District Coordinator is to work at peak hours to address violations and collect evidence of violations.

# City of College Station

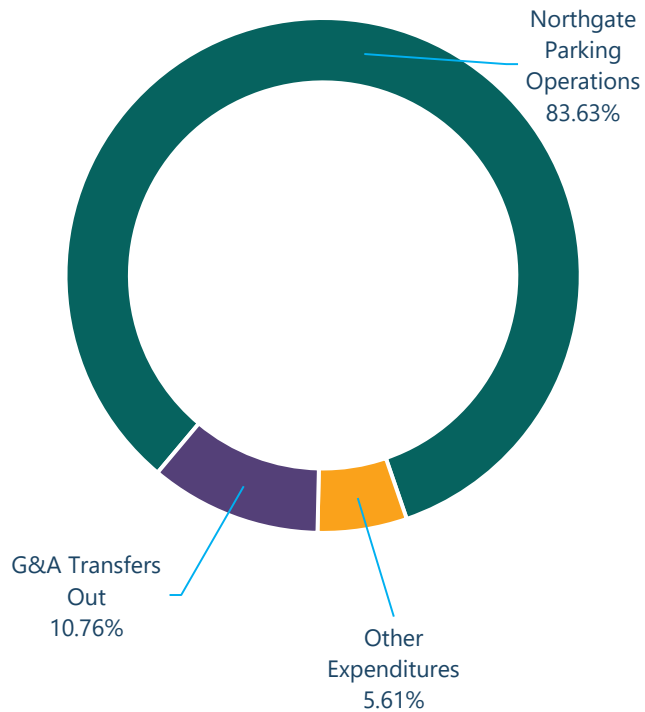
## Northgate Parking Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 422,412	\$ 528,732	\$ 528,732	\$ 896,433		\$ 896,433	
<b>Revenues</b>							
Parking Fees	\$ 1,035,820	\$ 1,093,000	\$ 1,252,000	\$ 1,554,000	\$ -	\$ 1,554,000	42.18%
Fines and Penalties	128,244	330,000	186,000	192,000	-	192,000	-41.82%
Other Revenue	125	-	175	-	-	-	-
Investment Earnings	974	12,000	6,000	6,900	-	6,900	-42.50%
Misc Non-Operating	6,017	6,000	6,700	7,000	-	7,000	16.67%
<b>Total Revenues</b>	\$ 1,171,179	\$ 1,441,000	\$ 1,450,875	\$ 1,759,900	\$ -	\$ 1,759,900	22.13%
<b>Total Funds Available</b>	\$ 1,593,591	\$ 1,969,732	\$ 1,979,607	\$ 2,656,333	\$ -	\$ 2,656,333	
<b>Expenditures:</b>							
Northgate Operations	\$ 702,081	\$ 983,577	\$ 947,940	\$ 948,374	\$ 177,900	\$ 1,126,274	14.51%
Pay Plan Contingency	-	2,263	-	25,583	-	25,583	
<b>Total Operating Expenditures</b>	\$ 702,081	\$ 985,840	\$ 947,940	\$ 973,957	\$ 177,900	\$ 1,151,857	16.84%
<b>Transfers:</b>							
G&A Transfers Out	91,188	135,234	135,234	144,930	-	144,930	7.17%
<b>Total Transfers (Sources) Uses</b>	91,188	135,234	135,234	444,930	-	444,930	229.01%
<b>Other (Sources) Uses</b>							
Capital Outlay - CIP	115,446	3,613	-	-	-	-	-100.00%
Contingency	-	-	-	50,000	-	50,000	-
<b>Total Other (Sources) Uses</b>	115,446	3,613	-	50,000	-	50,000	1283.89%
<b>Total Expenditures &amp; Transfers</b>	\$ 908,715	\$ 1,124,687	\$ 1,083,174	\$ 1,468,887	\$ 177,900	\$ 1,646,787	46.42%
<b>Total Increase (Decrease)*</b>	\$ 262,465	\$ 316,313	\$ 367,701	\$ 291,013	\$ (177,900)	\$ 113,113	
Measurement Focus Increase (Decrease)	(156,145)						
<b>Ending Working Capital</b>	\$ 528,732	\$ 845,045	\$ 896,433	\$ 1,187,446	\$ (177,900)	\$ 1,009,546	19.47%

## NORTHGATE PARKING FUND - SOURCES



## NORTHGATE PARKING FUND- USES



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

EXPENDITURE BY DEPARTMENT												
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Northgate Parking	\$ 702,081	\$	983,577	\$	947,940	\$	948,374	\$	177,900	\$	1,126,274	14.51%
Pay Plan Contingency	-		2,263		-		25,583		-		25,583	
TOTAL	\$ 702,081	\$	985,840	\$	947,940	\$	973,957	\$	177,900	\$	1,151,857	16.84%

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 342,766	\$ 390,030	\$ 362,280	\$ 385,607	\$ 42,822	\$ 428,429	9.85%
Health Insurance	78,683	89,822	74,364	89,010	15,078	104,088	15.88%
Supplies	9,555	21,582	23,680	22,610	-	22,610	4.76%
Maintenance	5,524	27,479	29,579	28,661	-	28,661	4.30%
Purchased Services	265,552	316,829	320,202	322,486	45,000	367,486	15.99%
Capital Outlay	-	137,835	137,835	100,000	75,000	175,000	26.96%
Pay Plan Contingency	-	2,263	-	25,583	-	25,583	
TOTAL	\$ 702,081	\$ 985,840	\$ 947,940	\$ 973,957	\$ 177,900	\$ 1,151,857	16.84%

PERSONNEL						
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Northgate Parking	7.00	7.00	7.00	1.00	8.00	14.29%
TOTAL	7.00	7.00	7.00	1.00	8.00	14.29%



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

# Hotel Tax Fund

The Hotel Tax Fund is used to record Hotel tax revenues, a consumption 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. 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.



Hotel tax funds are restricted according to Chapter 351 of the Tax Code. Funds Derived from the Hotel Tax Fund can only be spent if the following two-part test is met:

- I. Every expenditure must directly enhance and promote tourism and the convention and hotel industry.
- II. Every expenditure must clearly fit into one of nine statutorily provided categories for expenditure of local hotel occupancy tax revenues.
  1. Funding the establishment, improvement, or maintenance of a convention or visitor information center.
  2. Paying for the administrative costs for facilitating convention registration.
  3. Paying for tourism related advertising, and promotion of the city or its vicinity.
  4. Funding programs that enhance the arts.
  5. Funding historical restoration or preservation projects.
  6. Sporting events where the majority of participants are tourists in cities located in a county with a population of 290,000 or less.
  7. Enhancing and upgrading existing sport facilities or fields for certain municipalities. State of Texas House Bill 3629 was passed in the 2015 Legislative Session that provides authority for the City of College Station to use hotel tax revenue for constructing, operating, or expanding a sporting facility or sports field owned by the municipality, if the majority of the events at the facility or field are directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels in the municipality.
  8. Funding transportation systems for tourists.
  9. Signage directing the public to sights and attractions that are visited frequently by hotel guest in the municipality.

The COVID-19 pandemic dramatically affected the hotel industry and the City's HOT revenue. The hotel industry is starting to see a return to pre-pandemic levels but is now affected by increasing inflation. Travel and tourism is increasing compared to 2020-2021, but individuals have less disposable income. The City expects revenue to increase due to inflation pushing average daily rate charges higher. The City is also mindful that hotels' operating costs are increasing as well.

## OPERATIONAL EXPENSES

**Parks Programs and Events:** The FY23 budget for Parks Programs and Events includes expenditures related to athletic events such as National & Regional Athletic Tournaments. The budget includes salaries and benefits for employees dedicated to tourism, hosting supplies, field maintenance supplies and staff time to prepare the facilities for each event.

**Public Communications:** Public Communications staff develops brochures, promotional videos, and other marketing and advertising materials with the primary focus of creating high-quality collaterals to bring tourism dollars to College Station. Expenditures are budgeted for staff time associated with these duties.

**Tourism Division:** The Tourism Division is focused on supporting the City's hospitality industry through increased overnight stays and leisure travel and a return to meetings, conventions, and reunions. It includes specialized areas such as conventions, events and sports tourism. Tourism personnel combines veteran sports sales experience with the City's tournament facilitation team, renowned facilities, and marketing expertise. Some positions that cover both the General Fund's Economic Development division will charge their time into the HOT funded Tourism Division when applicable.

**Outside Agency Funding -** The City funds several 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. See Appendix J for additional details regarding Outside Agency Funding.

**TAMU Preferred Access Payment:** The agreement with Texas A&M University for the use of A&M facilities provides that a maximum of \$1.225M be contributed for FY23 between Brazos County and the City. A payment of \$418,400 is budgeted for FY23 and is included in the public agency line of the fund summary.

## CAPITAL EXPENDITURES

Prior year budget appropriations for Hotel Tax Fund projects carry forward and span fiscal years. As a result, current year appropriations may not equal anticipated expenditures as projects retain prior year appropriations. Hotel Tax revenue will fund a portion of the construction of the Texas Independence Ballpark at Midtown, with the remainder funded by tax backed debt. In FY22, the funding for the Ballpark was transferred to Parks CIP. More detail can be found in the CIP Section. Construction expected to start in FY23. This construction will include development of ball fields, parking, lighting, restrooms, pavilion, batting cages, and park amenities for four specialized baseball/softball fields. FY23 capital appropriations include \$175,000 for Ballpark equipment. The City expects a significant number of individuals and teams from outside of the community to play in various tournaments once the Park is complete.

In FY22 appropriations were also included to complete the refurbishment of 1207 Texas Avenue building into a Visitor Center for the Tourism Division. This construction is expected to span across FY22 and FY23.



## SERVICE LEVEL ADJUSTMENTS

Additions to the FY23 budget are from the Tourism Division and include an increase of three FTEs and part-time non-benefitted staff to help administer large events. There are also increases to help service sports and Christmas events in the City. In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan.

<b>Service Level Adjustments</b>	<b>One-Time</b>	<b>Recurring</b>	<b>Total</b>	<b>Strategic Plan</b>	<b>KPI</b>
Economic Development and Tourism Staff Assistant	\$2,700	\$63,800	\$66,500	Goal 4*	
Tourism PTNB Staff	-	97,800	97,800	Goal 4*	
Convention Sales Coordinator	2,700	119,100	121,800	Goal 4*	
Sports Servicing	-	125,000	125,000	Goal 5*	
Sports Sales Coordinator	2,700	114,800	117,500	Goal 4*	
Servicing Commitments for Tourism Events	135,300	-	135,300	Goal 5*	
Christmas in College Station	-	20,000	20,000	Goal 4*	
<b>HOT SLAs Total</b>	<b>\$143,400</b>	<b>\$ 540,500</b>	<b>\$683,900</b>		

\*These Goals can be found in the Strategic Plan for Economic Development and Tourism in the Governmental funds section of the book.

# City of College Station

## Hotel Tax Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 18,188,265	\$ 18,118,553	\$ 18,118,553	\$ 10,435,187		\$10,435,187	
<b>Revenues</b>							
Hotel Tax	\$ 4,295,492	\$ 4,600,000	\$ 6,185,000	\$ 6,495,000	\$ -	\$ 6,495,000	41.20%
Investment Earnings	33,290	34,000	34,000	200,000	-	200,000	488.24%
Misc Non-Operating	495,999	10,000	14,500	10,000	-	10,000	0.00%
<b>Total Revenues</b>	\$ 4,824,781	\$ 4,644,000	\$ 6,233,500	\$ 6,705,000	\$ -	\$ 6,705,000	44.38%
<b>Total Funds Available</b>	\$ 23,013,046	\$ 22,762,553	\$ 24,352,053	\$ 17,140,187	\$ -	\$17,140,187	-
<b>Expenditures:</b>							
Parks & Recreation Dept	717,795	534,788	606,356	556,892	-	556,892	4.13%
Fiscal Services Dept	25,257	37,700	37,700	40,000	-	40,000	6.10%
General Govt Dept*	2,613,498	3,479,996	3,477,069	3,581,623	683,900	4,265,523	22.57%
Pay Plan Contingency	-	1,342	-	296,482	-	296,482	
<b>Total Operating Expenditures</b>	\$ 3,356,550	\$ 4,053,826	\$ 4,121,125	\$ 4,474,997	\$ 683,900	\$ 5,158,897	27.26%
<b>Transfers:</b>							
G&A Transfers Out	-	185,187	185,187	213,169	-	213,169	15.11%
Capital Transfers Out	-	-	6,800,000	-	-	-	-
<b>Total Transfers (Sources) Uses</b>	-	185,187	6,985,187	213,169	-	213,169	15.11%
<b>Other (Sources) Uses</b>							
Public Agency	1,441,261	1,273,000	1,273,000	982,400	-	982,400	-22.83%
Capital Outlay - CIP	87,446	8,212,554	1,412,554	175,000	-	175,000	-97.87%
Other	21	25,000	25,000	25,000	-	25,000	0.00%
Contingency	-	100,000	100,000	200,000	-	200,000	100.00%
<b>Total Other (Sources) Uses</b>	1,528,727	9,610,554	2,810,554	1,382,400	-	1,382,400	-85.62%
<b>Total Expenditures &amp; Transfers</b>	\$ 4,885,278	\$ 13,849,567	\$ 13,916,866	\$ 6,070,566	\$ 683,900	\$ 6,754,466	-51.23%
<b>Total Increase (Decrease)</b>	\$ (60,497)	\$ (9,205,567)	\$ (7,683,366)	\$ 634,434	\$ (683,900)	\$ (49,466)	
Measurement Focus Increase (Decrease)	(9,215)						
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ 18,118,553	\$ 8,912,986	\$ 10,435,187	\$ 11,069,621	\$ (683,900)	\$10,385,721	16.52%

\*See Operational Expenditure Summary for Department Detail

# City of College Station

## Hotel Occupancy Tax Fund Five Year Forecast

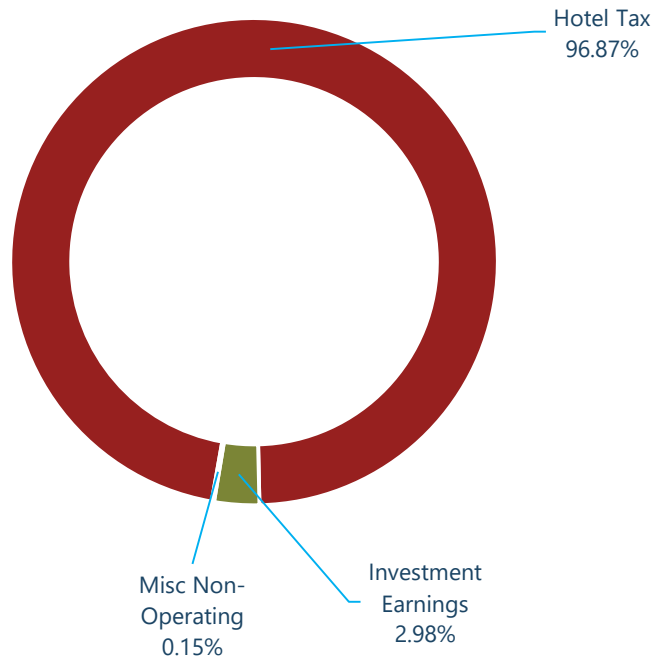
	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	FY24 Forecasted	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted
<b>Beginning Fund Balance</b>	<b>\$18,118,553</b>	<b>\$10,435,187</b>		<b>\$10,435,187</b>	<b>\$10,385,721</b>	<b>\$10,151,758</b>	<b>\$10,294,686</b>	<b>\$10,084,571</b>
<b>Total Revenues</b>	6,233,500	6,705,000		6,705,000	6,898,332	7,093,804	7,234,100	7,370,083
<b>Total Funds Available</b>	<b>\$24,352,053</b>	<b>\$17,140,187</b>		<b>\$17,140,187</b>	<b>\$17,284,053</b>	<b>\$17,245,562</b>	<b>\$17,528,786</b>	<b>\$17,454,654</b>
<b>Total Operating Expenditures</b>	4,121,125	4,474,997	683,900	5,158,897	5,072,089	5,500,122	5,990,287	6,457,287
<b>Total Transfers (Sources) Uses</b>	6,985,187	213,169	-	213,169	215,300	217,454	219,628	221,825
<b>Total Other (Sources) Uses</b>	2,810,554	1,382,400	-	1,382,400	1,844,906	1,233,300	1,234,300	1,239,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$13,916,866</b>	<b>\$6,070,566</b>	<b>\$683,900</b>	<b>\$6,754,466</b>	<b>\$7,132,295</b>	<b>\$6,950,876</b>	<b>\$7,444,215</b>	<b>\$7,918,112</b>
<b>Total Increase (Decrease)</b>	<b>(\$7,683,366)</b>	<b>\$634,434</b>	<b>(\$683,900)</b>	<b>(\$49,466)</b>	<b>(233,963)</b>	<b>142,928</b>	<b>(210,115)</b>	<b>(548,029)</b>
Measurement Focus Increase (Decrease)								
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$10,435,187</b>	<b>\$11,069,621</b>	<b>(\$683,900)</b>	<b>\$10,385,721</b>	<b>\$10,151,758</b>	<b>\$10,294,686</b>	<b>\$10,084,571</b>	<b>\$9,536,542</b>
<b>Add: Assigned Fund Balances</b>								
Texas Independence Park equipment and Park Ops	175,000	-	-	-	-	-	-	-
Special Events Bids	-	500,000	-	500,000	-	-	-	-
<b>Assigned Fund Balance</b>	<b>175,000</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unassigned Fund Balance</b>	<b>\$10,260,187</b>	<b>\$10,569,621</b>	<b>(\$683,900)</b>	<b>\$9,885,721</b>	<b>\$10,151,758</b>	<b>\$10,294,686</b>	<b>\$10,084,571</b>	<b>\$9,536,542</b>

\* Total FY23 Budget change includes 1-time expenses.

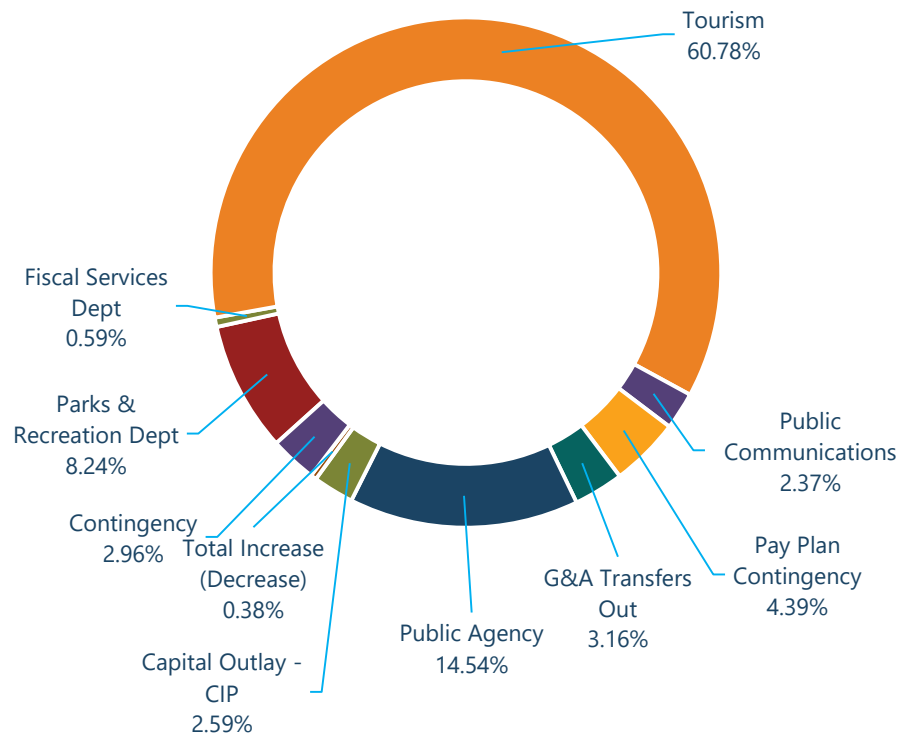
Forecast developed in 2022 - future years are subject to change based on the facts and circumstances at the time of analysis.

The forecast currently does not include any rate changes beyond the Proposed FY23 one. The forecast does include potential TDA adjustments based on expected Transmission costs.

## HOTEL TAX FUND- SOURCES



## HOTEL TAX FUND- USES



# City of College Station

## Hotel Tax Fund

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Public Communications	\$ 135,751	\$ 186,345	\$ 130,207	\$ 160,389	\$ -	\$ 160,389	-13.93%
Tourism	2,477,748	3,293,651	3,346,862	3,421,234	683,900	4,105,134	24.64%
Hotel Tax Collections/Audits Admin	25,257	37,700	37,700	40,000	-	40,000	6.10%
Parks & Recreation Dept	717,795	534,788	606,356	556,892	-	556,892	4.13%
Pay Plan Contingency	-	1,342	-	296,482	-	296,482	
<b>TOTAL</b>	<b>\$ 3,356,550</b>	<b>\$ 4,053,826</b>	<b>\$ 4,121,125</b>	<b>\$ 4,474,997</b>	<b>\$ 683,900</b>	<b>\$ 5,158,897</b>	<b>27.26%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 1,122,677	\$ 1,130,483	\$ 1,126,710	\$ 1,331,919	\$ 321,341	\$ 1,653,260	46.24%
Health Insurance	182,164	189,528	190,845	219,745	45,290	265,035	39.84%
Supplies	391,388	459,975	413,031	454,225	86,489	540,714	17.55%
Maintenance	96,406	78,117	101,563	5,200	-	5,200	-93.34%
Purchased Services	1,552,215	2,194,381	2,288,976	2,167,426	230,780	2,398,206	9.29%
Capital Outlay	11,700	-	-	-	-	-	-
Pay Plan Contingency	-	1,342	-	296,482	-	296,482	
<b>TOTAL</b>	<b>\$ 3,356,550</b>	<b>\$ 4,053,826</b>	<b>\$ 4,121,125</b>	<b>\$ 4,474,997</b>	<b>\$ 683,900</b>	<b>\$ 5,158,897</b>	<b>27.26%</b>

PERSONNEL							
	FY21 Actual	FY22 Revised Budget		FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Public Communications	1.00	1.00		-		-	-100.00%
Tourism	10.00	11.00		11.00	3.00	14.00	27.27%
Parks & Recreation Dept	3.30	3.30		3.30	-	3.30	0.00%
<b>TOTAL</b>	<b>14.30</b>	<b>15.30</b>		<b>14.30</b>	<b>3.00</b>	<b>17.30</b>	<b>13.07%</b>

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

- CDBG and HOME funds may only be used to:
  - Benefit low and moderate income persons;
  - Aid in the elimination of slum and blighting influences, and/or
  - 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 FY23 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; 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 J for details of the agencies to be funded for FY23.

The City applied for a loan through the Section 108 loan program to provide CDBG funding to LULAC Oak Hill Apartments to complete a full rehabilitation of a 50-unit apartment complex for income-eligible elderly households. The Section 108 loan program allows for accessing up to five times the current CDBG grant allocation to carry out large projects that would not normally be able to be completed with the normal annual allocation. This loan will be secured by future CDBG allocations. The CDBG financing is provided for a 3<sup>rd</sup> party contractor to complete economic development, housing rehabilitation, or public facility improvements. The financing is provided in the form of a loan where Council can set terms, that could include fully repayable principal and interest, deferred- forgivable, or a mixture of terms. The loan for LULAC Oak Hill will require that the apartment complex repay principal only with interest payments coming from future CDBG allocations. This will ensure the long-term affordability of the units for our low-income elderly population.

The American Rescue Plan of 2021 will provide additional HOME Investment Partnership Program funds in the amount of \$1,740,263 and support programs to address homelessness assistance and supportive services. These funds will be available for expenditure until September 2030. Staff is awaiting approval of the City of College Station HOME ARP Allocation Plan from HUD and will release an RFP to determine programs for funding.

The FY2023 (PY2022) Annual Action Plan includes a balanced community development program geared toward increasing affordable housing opportunities, supporting essential health and human services, and improving public facilities through available federal grant funds, while participating in community-wide initiatives that support a variety of needs to provide our residents with healthcare, education, decent, safe, and affordable housing, and financial stability.

<b>Service Level Adjustments</b>	<b>One-Time</b>	<b>Recurring</b>	<b>Total</b>	<b>Strategic Plan</b>	<b>KPI</b>
Community Development Analyst	\$2,700	\$88,200	\$90,900	Goal 1	KPI 3
<b>Community Development SLA Total</b>	<b>\$2,700</b>	<b>\$88,200</b>	<b>\$90,900</b>		

In FY23, Community Development will be constructing a bus shelter at a transit stop in an eligible low-to-moderate income area in College Station for public use. This is inline with the goal to maximize impact to the community using CDBG funds in the Community Services Strategic Plan.

Funding will support non-profit housing partners in the development of additional affordable housing units for qualified populations. Staff will continue to provide programs that assist eligible residents with security deposit assistance to allow households to secure rental units, address needed home repairs through the Minor Repair program, assist homebuyers with Down Payment Assistance loans, and support opportunities that will lead to increased affordable housing.

The 2020 – 2024 Consolidated Plan and 2022-2023 Annual Action Plan can be located at the following location: [https://www.cstx.gov/departments\\_city\\_hall/commserv/development/publications](https://www.cstx.gov/departments_city_hall/commserv/development/publications)

# City of College Station

## Community Development Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance*</b>	\$ -	\$ -	\$ -	\$ -		\$ -	
<b>Revenues</b>							
Intergovernmental	\$ 138,982	\$ -	\$ -	\$ -	\$ -	\$ -	-
Community Development Grants	2,489,942	4,503,200	4,503,200	1,686,586	-	1,686,586	-62.55%
CD Loans	59,993	4,547	4,547	-	-	-	-100.00%
Misc Non-Operating	2,370	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,691,287</b>	<b>\$ 4,507,747</b>	<b>\$ 4,507,747</b>	<b>\$ 1,686,586</b>	<b>\$ -</b>	<b>\$ 1,686,586</b>	<b>-62.58%</b>
<b>Total Funds Available</b>	<b>\$ 2,691,287</b>	<b>\$ 4,507,747</b>	<b>\$ 4,507,747</b>	<b>\$ 1,686,586</b>	<b>\$ -</b>	<b>\$ 1,686,586</b>	<b>-</b>
<b>Expenditures:</b>							
General Govt Dept	\$ 2,639,599	\$ 4,506,630	\$ 4,506,630	\$ 1,575,705	\$ 90,900	\$ 1,666,605	-63.02%
Pay Plan Contingency	-	1,117	1,117	19,981	-	19,981	
<b>Total Operating Expenditures</b>	<b>\$ 2,639,599</b>	<b>\$ 4,507,747</b>	<b>\$ 4,507,747</b>	<b>\$ 1,595,686</b>	<b>\$ 90,900</b>	<b>\$ 1,686,586</b>	<b>-62.58%</b>
<b>Transfers:</b>							
Transfers Out	6,937	-	-	-	-	-	-
<b>Total Transfers (Sources) Uses</b>	<b>6,937</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other (Sources) Uses</b>							
Capital Outlay - CIP	4,930	-	-	-	-	-	-
<b>Total Other (Sources) Uses</b>	<b>4,930</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,651,466</b>	<b>\$ 4,507,747</b>	<b>\$ 4,507,747</b>	<b>\$ 1,595,686</b>	<b>\$ 90,900</b>	<b>\$ 1,686,586</b>	<b>-62.58%</b>
<b>Total Increase (Decrease)*</b>	<b>\$ 39,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,900</b>	<b>\$ (90,900)</b>	<b>\$ -</b>	
Measurement Focus Increase (Decrease)	(39,820)						
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,900</b>	<b>\$ (90,900)</b>	<b>\$ -</b>	<b>-</b>

\*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 Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Community Development	\$ 2,639,599	\$ 4,506,630	\$ 4,506,630	\$ 1,575,705	\$ 90,900	\$ 1,666,605	-63.02%
Pay Plan Contingency	-	1,117	1,117	19,981	-	19,981	
<b>TOTAL</b>	<b>\$ 2,639,599</b>	<b>\$ 4,507,747</b>	<b>\$ 4,507,747</b>	<b>\$ 1,595,686</b>	<b>\$ 90,900</b>	<b>\$ 1,686,586</b>	<b>-62.58%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 245,627	\$ 319,948	\$ 319,948	\$ 272,150	\$ 72,883	\$ 345,033	7.84%
Health Insurance	35,914	51,394	51,394	29,760	15,104	44,864	-12.71%
Supplies	440	2,117	2,117	2,358	2,700	5,058	138.92%
Maintenance	-	-	-	-	213	213	-
Purchased Services	2,357,619	4,133,171	4,133,171	1,271,437	-	1,271,437	-69.24%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	1,117	1,117	19,981	-	19,981	
<b>TOTAL</b>	<b>\$ 2,639,599</b>	<b>\$ 4,507,747</b>	<b>\$ 4,507,747</b>	<b>\$ 1,595,686</b>	<b>\$ 90,900</b>	<b>\$ 1,686,586</b>	<b>-62.58%</b>

PERSONNEL						
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Community Development	4.00	3.00	3.00	1.00	4.00	33.33%
TOTAL	4.00	3.00	3.00	1.00	4.00	33.33%

# Federal Relief Fund



The City was allocated a total of \$29,478,326 from the American Rescue Plan Act (ARPA) and has received \$16,140,725. The City received the remainder of the ARPA funds on June 6<sup>th</sup>, 2022. To retain these funds, the City must incur expenditures that meet US Treasury Department requirements. Qualifying expenses are outlined in numerous federal documents. The City qualified \$16.1 million of these funds under the revenue replacement allowable expenditure. The City must expend those funds on government services. The City qualified government services related to public safety payroll expenses. These are payroll expenses for employees who mitigated or responded to the COVID-19 public health emergency. To cover the qualified expenses, the City transferred these funds from the Federal Relief Fund to the General Fund in FY22.

The City will transfer ARPA revenues only when eligible expenses are incurred. Qualifying expenses for ARPA must be incurred or encumbered prior to December 2024. The City anticipates meeting this deadline for all remaining ARPA funds.

In FY23, the City expects to incur \$9.9 million of eligible Water and Wastewater capital expenses and \$1 million of additional eligible expenses in the General Fund. As the City incurs these eligible expenses it will recognize and transfer the remaining available ARPA funds.

The table below presents the expected qualified uses of the ARPA funds:

Qualified Use	Amount
Revenue Replacement	\$16,140,725
Premium Pay	\$603,213
Rehiring of Government Staff (from January 1 <sup>st</sup> , 2022 through December 31 <sup>st</sup> , 2024)	\$2,834,388
Water and Wastewater Capital Projects	\$9,900,000
<b>Total</b>	<b>\$29,478,326</b>

# City of College Station

## Federal Relief Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ -	\$ 4,321,262	\$ 4,321,262	\$ 9,668		\$ 9,668	
<b>Revenues</b>							
Intergovernmental	\$ 14,739,163	\$ 16,140,725	\$ 16,140,725	\$ 10,900,000	\$ -	\$ 10,900,000	-32.47%
Investment Earnings	11,860	-	25,000	10,000	-	10,000	-
<b>Total Revenues</b>	<b>\$ 14,751,023</b>	<b>\$ 16,140,725</b>	<b>\$ 16,165,725</b>	<b>\$ 10,910,000</b>	<b>\$ -</b>	<b>\$ 10,910,000</b>	<b>-32.41%</b>
<b>Total Funds Available</b>	<b>\$ 14,751,023</b>	<b>\$ 20,461,987</b>	<b>\$ 20,486,987</b>	<b>\$ 10,919,668</b>	<b>\$ -</b>	<b>\$ 10,919,668</b>	<b>-</b>
<b>Transfers:</b>							
Transfers In	(4,309,402)	-	-	-	-	-	-
Transfers Out	-	20,477,319	20,477,319	1,000,000	-	1,000,000	-95.12%
Capital Transfers Out	-	-	-	9,900,000	-	9,900,000	-
<b>Total Transfers (Sources) Uses</b>	<b>(4,309,402)</b>	<b>20,477,319</b>	<b>20,477,319</b>	<b>10,900,000</b>	<b>-</b>	<b>10,900,000</b>	<b>-46.77%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ (4,309,402)</b>	<b>\$ 20,477,319</b>	<b>\$ 20,477,319</b>	<b>\$ 10,900,000</b>	<b>\$ -</b>	<b>\$ 10,900,000</b>	<b>-46.77%</b>
<b>Total Increase (Decrease)*</b>	<b>\$ 19,060,425</b>	<b>\$ (4,336,594)</b>	<b>\$ (4,311,594)</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	
Measurement Focus Increase (Decrease)	(14,739,163)						
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 4,321,262</b>	<b>\$ (15,332)</b>	<b>\$ 9,668</b>	<b>\$ 19,668</b>	<b>\$ -</b>	<b>\$ 19,668</b>	<b>-228.28%</b>

# Drainage Utility Fund



The Drainage Utility Fund is a Special Revenue Fund that administrates all aspects of the City's Storm Water Program.

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 approved 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 based on building square footage.

Revenue includes a CPI-U adjustment of 10% for FY23.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan.

The budget for FY23 includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Slope Mower	\$65,000	\$3,000	\$68,000	Goal 1	
<b>Drainage Fund SLAs Total</b>	<b>\$65,000</b>	<b>\$3,000</b>	<b>\$68,000</b>		

- A SLA request for a slope mower that will allow for more effective mowing of sloped areas within City limits. This device will reduce unforeseen injuries due to operators standing in high grass and increase operator safety. In addition, a bucket attachment can be used to help clean out storm pipes in the field.

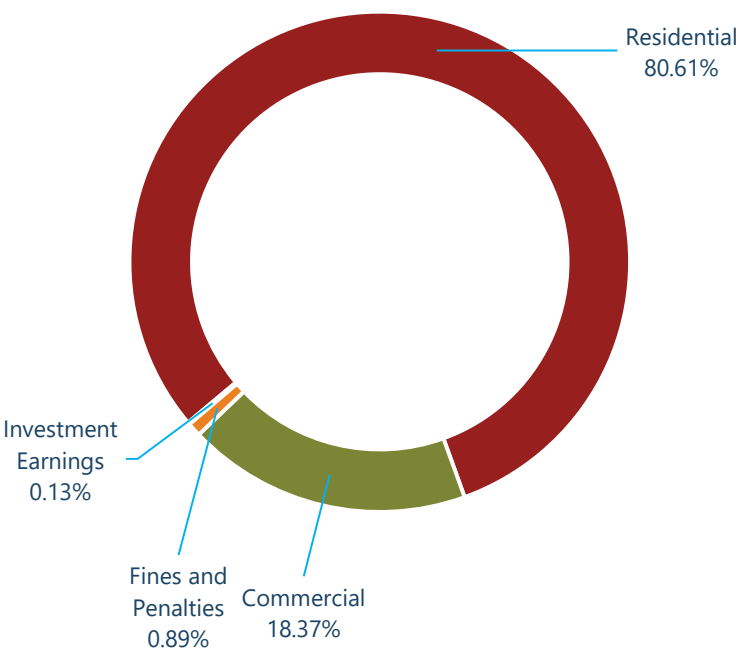
Proposed expenditures will increase for FY23 primarily due to planned capital projects, see Special Revenue CIP fund and text summaries for more on the planned projects. Drainage projects are funded by utility fee revenue collected from residential and commercial consumers. Ending fund balance is projected to decrease due to the planned capital projects.

# City of College Station

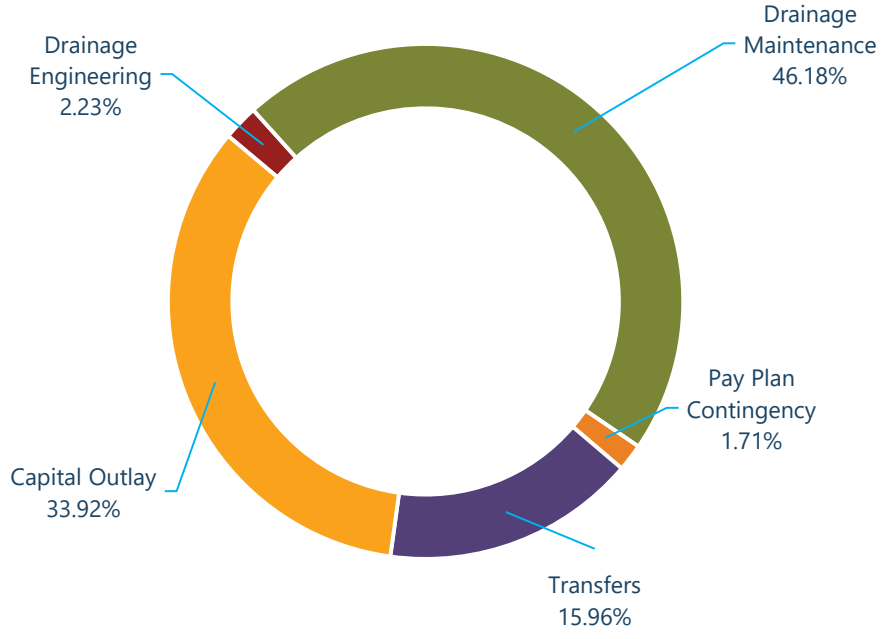
## Drainage Utility Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 2,617,861	\$ 3,507,104	\$ 3,507,104	\$ 2,998,911		\$ 2,998,911	
<b>Revenues</b>							
Residential	\$ 2,462,173	\$ 2,494,500	\$ 2,514,520	\$ 2,821,000	\$ -	\$ 2,821,000	13.09%
Commercial	567,179	573,700	578,160	642,900	-	642,900	12.06%
Fines and Penalties	28,915	28,000	28,300	31,100	-	31,100	11.07%
Investment Earnings	4,970	4,700	4,700	4,700	-	4,700	0.00%
<b>Total Revenues</b>	\$ 3,063,238	\$ 3,100,900	\$ 3,125,680	\$ 3,499,700	\$ -	\$ 3,499,700	12.86%
<b>Total Funds Available</b>	\$ 5,681,099	\$ 6,608,004	\$ 6,632,784	\$ 6,498,611	\$ -	\$ 6,498,611	-
<b>Expenditures:</b>							
Public Works Dept	\$ 1,378,741	\$ 1,757,850	\$ 1,691,628	\$ 1,792,311	\$ 68,000	\$ 1,860,311	5.83%
Planning and Development	82,282	86,851	89,400	89,875	-	89,875	3.48%
Pay Plan Contingency	-	11,712	-	68,805	-	68,805	
<b>Total Operating Expenditures</b>	\$ 1,461,023	\$ 1,856,413	\$ 1,781,028	\$ 1,950,991	\$ 68,000	\$ 2,018,991	8.76%
<b>Transfers:</b>							
Transfers In - Replacements	(25,655)	(400,433)	(400,433)	-	-	-	-100.00%
Interdept Exp - Utility Billing	104,916	116,000	116,000	116,000	-	116,000	0.00%
Transfers Out	104,040	105,080	105,080	-	-	-	-100.00%
G&A Transfers Out	505,188	365,265	365,265	526,732	-	526,732	44.21%
<b>Total Transfers (Sources) Uses</b>	688,489	185,912	185,912	642,732	-	642,732	245.72%
<b>Other (Sources) Uses</b>							
Capital Outlay	25,655	400,433	400,433	-	-	-	-100.00%
Capital Outlay - CIP	-	650,000	1,166,500	1,266,500	-	1,266,500	94.85%
Contingency	-	100,000	100,000	100,000	-	100,000	0.00%
<b>Total Other (Sources) Uses</b>	25,655	1,150,433	1,666,933	1,366,500	-	1,366,500	18.78%
<b>Total Expenditures &amp; Transfers</b>	\$ 2,175,167	\$ 3,192,758	\$ 3,633,873	\$ 3,960,223	\$ 68,000	\$ 4,028,223	26.17%
<b>Total Increase (Decrease)*</b>	\$ 888,071	\$ (91,858)	\$ (508,193)	\$ (460,523)	\$ (68,000)	\$ (528,523)	
Measurement Focus Increase (Decrease)	1,172						
<b>Ending Fund Balance</b>	\$ 3,507,104	\$ 3,415,247	\$ 2,998,911	\$ 2,538,388	\$ (68,000)	\$ 2,470,388	-27.67%

# DRAINAGE FUND- SOURCES



# DRAINAGE FUND- USES



# City of College Station

## Drainage Fund

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Drainage Engineering	\$ 82,282	\$ 86,851	\$ 89,400	\$ 89,875	\$ -	\$ 89,875	3.48%
Drainage Maintenance	1,378,741	1,757,850	1,691,628	1,792,311	68,000	1,860,311	5.83%
Pay Plan Contingency	-	11,712	-	68,805	-	68,805	
<b>TOTAL</b>	<b>\$ 1,461,023</b>	<b>\$ 1,856,413</b>	<b>\$ 1,781,028</b>	<b>\$ 1,950,991</b>	<b>\$ 68,000</b>	<b>\$ 2,018,991</b>	<b>8.76%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 705,607	\$ 903,568	\$ 839,895	\$ 950,355	\$ -	\$ 950,355	5.18%
Health Insurance	168,736	231,009	231,009	222,382	-	222,382	-3.73%
Supplies	60,783	125,580	125,580	127,758	3,000	130,758	4.12%
Maintenance	145,567	154,352	154,352	178,760	-	178,760	15.81%
Purchased Services	310,520	365,192	365,192	402,931	-	402,931	10.33%
Capital Outlay	69,809	65,000	65,000	-	65,000	65,000	0.00%
Pay Plan Contingency	-	11,712	-	68,805	-	68,805	
<b>TOTAL</b>	<b>\$ 1,461,023</b>	<b>\$ 1,856,413</b>	<b>\$ 1,781,028</b>	<b>\$ 1,950,991</b>	<b>\$ 68,000</b>	<b>\$ 2,018,991</b>	<b>8.76%</b>

PERSONNEL							
	FY21 Actual	FY22 Revised Budget		FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Drainage Engineering	1.00	1.00		1.00	-	1.00	0.00%
Drainage Maintenance	17.00	17.00		17.00	-	17.00	0.00%
<b>TOTAL</b>	<b>18.00</b>	<b>18.00</b>		<b>18.00</b>	<b>-</b>	<b>18.00</b>	<b>0.00%</b>

# System-Wide Impact Fee Funds

The City of College Station established the System-Wide Water, Wastewater, and Roadway Service Areas A thru D Impact Fee Funds in FY17. The City collects revenue generated from various impact fees to fund existing and future CIP projects that will serve new development. The City presents impact fee eligible projects in their respective CIP Fund Summaries.

## SYSTEM-WIDE WATER AND WASTEWATER IMPACT FEES

The City collects Water and Wastewater Impact Fees, determined by water meter size, on a citywide basis. Budgeted FY23 revenues total \$435,900 and \$2,346,600 for Water and Wastewater, respectively. The City uses Water and Wastewater Impact Fees to offset a portion of eligible projects' debt service payments. Current eligible projects' debt service payments exceed current and projected impact fee revenue. Due to projected fund balances and higher interest rates, the City also anticipates an increase in FY23 interest revenue.

Budgeted FY23 Water and Wastewater transfers to service eligible debt are \$600,000 and \$3,500,000, respectively. These transfers increased due to available fund balance and the higher debt service requirements in FY23 (due to additional FY22 debt issued for eligible projects). The City anticipates increasing future transfers, depending on fund balance, to offset projected debt service. The FY23 budgeted transfers support the following projects' debt service:

### Water:

- Well #9
- Well #9 Collection Line
- State Highway 6 Water Line (Phases I, II, III, and III-A)

### Wastewater:

- LCWWTP Expansion
- Lick Creek Parallel Trunk Line
- Carter's Creek Diversion Lift Station
- Northeast Sewer Trunk Line (Phases II and III)

## SYSTEM-WIDE ROADWAY IMPACT FEES

The City collects Roadway Fees in four service areas to help fund Street capital projects. Budgeted FY23 revenues total \$1,224,600. Due to projected fund balances and higher interest rates, the City also anticipates an increase in FY23 interest revenue.

Budgeted FY23 transfers total \$1,300,000:

- \$450,000 from Zone A for ST2004 Rock Prairie Road from State Highway 6 to Town Lake
- \$400,000 from Zone C for ST1605 Union Pacific Railroad Crossing at Capstone and Barron
- \$450,000 from Zone D for ST2004 Rock Prairie Road from State Highway 6 to Town Lake



Projects that span multiple Zones are eligible for multiple transfers (e.g., ST2004). Additionally, the transfers only support the projects' expansion costs. If FY23 revenues exceed Budget, the City will consider funding other eligible capital projects via budget amendment. Additionally, even if FY23 revenues are less than projected, each service area has sufficient fund balance to support the budgeted transfers. The City will transfer future revenue as funds are collected.

# City of College Station

## System-Wide Water Impact Fee Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 158,403	\$ 284,131	\$ 284,131	\$ 361,842		\$ 361,842	
<b>Revenues</b>							
Charges for Services	\$ 414,350	\$ 330,000	\$ 427,400	\$ 435,000	\$ -	\$ 435,000	31.82%
Investment Earnings	528	250	311	900	-	900	260.00%
<b>Total Revenues</b>	\$ 414,878	\$ 330,250	\$ 427,711	\$ 435,900	\$ -	\$ 435,900	31.99%
<b>Total Funds Available</b>	\$ 573,281	\$ 614,381	\$ 711,842	\$ 797,742	\$ -	\$ 797,742	-
<b>Transfers:</b>							
Transfers Out	295,000	350,000	350,000	600,000	-	600,000	71.43%
<b>Total Transfers (Sources) Uses</b>	295,000	350,000	350,000	600,000	-	600,000	71.43%
<b>Total Expenditures &amp; Transfers</b>	\$ 295,000	\$ 350,000	\$ 350,000	\$ 600,000	\$ -	\$ 600,000	71.43%
<b>Total Increase (Decrease)*</b>	\$ 119,878	\$ (19,750)	\$ 77,711	\$ (164,100)	\$ -	\$ (164,100)	
Measurement Focus Increase (Decrease)	5,850						
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ 284,131	\$ 264,381	\$ 361,842	\$ 197,742	\$ -	\$ 197,742	-25.21%

# City of College Station

## System-Wide Wastewater Impact Fee Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 3,268,197	\$ 3,338,965	\$ 3,338,965	\$ 3,046,650		\$ 3,046,650	
<b>Revenues</b>							
Charges for Services	\$ 2,224,650	\$ 1,600,000	\$ 2,304,600	\$ 2,339,000	\$ -	\$ 2,339,000	46.19%
Investment Earnings	7,068	5,000	3,085	7,600	-	7,600	52.00%
<b>Total Revenues</b>	\$ 2,231,718	\$ 1,605,000	\$ 2,307,685	\$ 2,346,600	\$ -	\$ 2,346,600	46.21%
<b>Total Funds Available</b>	\$ 5,499,915	\$ 4,943,965	\$ 5,646,650	\$ 5,393,250	\$ -	\$ 5,393,250	-
<b>Transfers:</b>							
Transfers Out	\$ 2,180,000	\$ 2,600,000	\$ 2,600,000	\$ 3,500,000	\$ -	\$ 3,500,000	34.62%
<b>Total Transfers (Sources) Uses</b>	2,180,000	2,600,000	2,600,000	3,500,000	-	3,500,000	34.62%
<b>Total Expenditures &amp; Transfers</b>	\$ 2,180,000	\$ 2,600,000	\$ 2,600,000	\$ 3,500,000	\$ -	\$ 3,500,000	34.62%
<b>Total Increase (Decrease)*</b>	\$ 51,718	\$ (995,000)	\$ (292,315)	\$ (1,153,400)	\$ -	\$ (1,153,400)	
Measurement Focus Increase (Decrease)	19,050						
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ 3,338,965	\$ 2,343,965	\$ 3,046,650	\$ 1,893,250	\$ -	\$ 1,893,250	-19.23%

# City of College Station

## Roadway Impact Fee Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 1,273,759	\$ 1,692,668	\$ 1,692,668	\$ 1,856,868		\$ 1,856,868	
<b>Revenues</b>							
Charges for Services	\$ 924,862	\$ 710,000	\$ 1,160,000	\$ 1,220,000	\$ -	\$ 1,220,000	71.83%
Investment Earnings	2,621	2,000	4,200	4,600	-	4,600	130.00%
<b>Total Revenues</b>	\$ 927,483	\$ 712,000	\$ 1,164,200	\$ 1,224,600	\$ -	\$ 1,224,600	71.99%
<b>Total Funds Available</b>	\$ 2,201,242	\$ 2,404,668	\$ 2,856,868	\$ 3,081,468	\$ -	\$ 3,081,468	-
<b>Transfers:</b>							
Capital Transfers Out	520,000	1,000,000	1,000,000	1,300,000	-	1,300,000	30.00%
<b>Total Transfers (Sources) Uses</b>	520,000	1,000,000	1,000,000	1,300,000	-	1,300,000	30.00%
<b>Total Expenditures &amp; Transfers</b>	\$ 520,000	\$ 1,000,000	\$ 1,000,000	\$ 1,300,000	\$ -	\$ 1,300,000	30.00%
<b>Total Increase (Decrease)*</b>	\$ 407,483	\$ (288,000)	\$ 164,200	\$ (75,400)	\$ -	\$ (75,400)	
Measurement Focus Increase (Decrease)	11,426						
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ 1,692,668	\$ 1,404,668	\$ 1,856,868	\$ 1,781,468	\$ -	\$ 1,781,468	26.82%

# **TIRZ Funds**

A Tax Increment Reinvestment Zone (TIRZ) is a political subdivision of a municipality or county in 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 reserved in a fund to finance public improvements within Zone boundaries.

## **EAST MEDICAL DISTRICT TIRZ #19**

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, the City must overcome significant barriers to development. These barriers include, but are not limited to, a lack of basic infrastructure (potable water, fire flow, sanitary sewer, etc.) and a lack of transportation capacity (vehicular, pedestrian, etc.) to meet development and 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 a TIRZ. 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.

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 currently. In FY23, the City anticipates collecting \$328,831 of ad valorem tax in the East Medical District TIRZ #19. The City does not project any FY23 expenditures.

## **DARTMOUTH SYNTHETIC TIRZ**

In August of 2017, the City of College Station entered 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. Collected funds 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). Fractured ownership and infrastructure costs have precluded private development in this area.

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 has partnered 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 contributes 100% of its total tax rate incremental value. In FY23, the City anticipates collecting \$30,260 of ad valorem tax in the Dartmouth Synthetic TIRZ. The City does not project any FY23 expenditures

# City of College Station

## East Medical District TIRZ Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 116,259	\$ 231,141	\$ 231,141	\$ 422,404		\$ 422,404	
<b>Revenues</b>							
Ad Valorem Taxes	\$ 114,671	\$ 190,263	\$ 190,263	\$ 328,831	\$ -	\$ 328,831	72.83%
Investment Earnings	211	1,000	1,000	1,000	-	1,000	0.00%
<b>Total Revenues</b>	\$ 114,882	\$ 191,263	\$ 191,263	\$ 329,831	\$ -	\$ 329,831	72.45%
<b>Total Funds Available</b>	\$ 231,141	\$ 422,404	\$ 422,404	\$ 752,235	\$ -	\$ 752,235	-
<b>Total Expenditures &amp; Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Increase (Decrease)*</b>	\$ 114,882	\$ 191,263	\$ 191,263	\$ 329,831	\$ -	\$ 329,831	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ 231,141	\$ 422,404	\$ 422,404	\$ 752,235	\$ -	\$ 752,235	78.08%

# City of College Station

## Dartmouth Synthetic TIRZ Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 10,123	\$ 28,644	\$ 28,644	\$ 53,314		\$ 53,314	
<b>Revenues</b>							
Ad Valorem Taxes	\$ 18,503	\$ 24,670	\$ 24,670	\$ 30,260	\$ -	\$ 30,260	22.66%
Investment Earnings	18	-	-	-	-	-	-
<b>Total Revenues</b>	\$ 18,521	\$ 24,670	\$ 24,670	\$ 30,260	\$ -	\$ 30,260	22.66%
<b>Total Funds Available</b>	\$ 28,644	\$ 53,314	\$ 53,314	\$ 83,574	\$ -	\$ 83,574	-
<b>Total Expenditures &amp; Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Increase (Decrease)*</b>	\$ 18,521	\$ 24,670	\$ 24,670	\$ 30,260	\$ -	\$ 30,260	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ 28,644	\$ 53,314	\$ 53,314	\$ 83,574	\$ -	\$ 83,574	56.76%

# Court Fee and Police Seizure Funds

Court funds include a variety of revenue sources and expenses across multiple funds. These funds generally include restricted revenues collected via court fees. Specific uses and sources are detailed below. This section also includes the Police Seizure Fund.

## COURT TECHNOLOGY FEE FUND

The City can use Court Technology Fee Fund revenues for Municipal Court technology projects. Defendants convicted of a misdemeanor offense in the Municipal Court shall pay a Technology Fee of \$4.00. In FY21, \$379,444 was transferred out for the purchase of a new court administration software (a prior year SLA).

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan.

The FY23 operating budget increased due to the requested SLA and inflationary adjustments in supplies and other necessary operating expenses.

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Courtroom Trial Recording Equipment	\$21,000	\$2,000	\$23,000		KPI 3
<b>Court Technology Fund SLA Total</b>	<b>\$21,000</b>	<b>\$2,000</b>	<b>\$23,000</b>		

- Replacement of outdated courtroom recording system. Equipment includes monitors, microphones, and recording device system.

## COURT SECURITY FEE FUND

The City can use Court Security Fee Fund revenues for security personnel, security devices, and security services for any building housing a Municipal Court. Defendants convicted of a misdemeanor offense in the Municipal Court shall pay a building Security Fee of \$3.00. This fund supports 50% of the salary and benefits for an FTE. The remaining 50% of the FTE's salary and benefits are funded through the General Fund.

The FY23 operating budget increased due to inflationary adjustments in supplies and other necessary operating expenses. Non-operating budget changed due to an increase in Contingency.

## JUVENILE CASE MANAGER FEE FUND

The City can use Juvenile Case Manager Fee Fund revenues for Juvenile Case Management, the City's Teen Court Program, and the training, travel, office supplies, and other necessary expenses for the Juvenile Case Manager position. Defendants convicted of a misdemeanor offense in the Municipal Court shall pay a Juvenile Case Manager Fee of \$5.00.

The FY23 operating budget decreased due to employee expenses being reallocated to the General Fund beginning in FY22



## **TRUANCY PREVENTION FEE FUND**

The City can use Truancy Prevention Fee Fund revenues for truancy prevention and intervention services. Defendants convicted of a misdemeanor offense in the Municipal Court shall pay a Truancy Prevention Fee of \$2.00. Expenses include training, travel, printing, and postage expenses.

The FY23 operating budget increased slightly due to inflationary adjustments in supplies and other necessary operating expenses. The City doubled FY22 budget projections compared to FY21 for Revenues received from Fines and Penalties however, current FY22 projections suggest that it was too conservative. The FY23 Revenues are budgeted at roughly double for the second consecutive year in response to the trend. The City expects an Investment Earnings increase in FY23 due to projected fund balance and higher interest rates.

## **POLICE SEIZURE FUND**

The Police Seizure Fund accounts for forfeited property received by the Police Department during criminal investigations. The City can use the funds for equipment and other one-time purchases to assist in police activities. The City monitors and adjusts expenditures throughout the year based on revenue received and expected fund balance.

The FY23 operating budget decreased largely due to FY22 approved SLA's. Revenues fluctuate from year to year in result of the value and quantity of seizures collected.

# City of College Station

## Court Technology Fee Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 466,091	\$ 86,050	\$ 86,050	\$ 83,018		\$ 83,018	
<b>Revenues</b>							
Fines and Penalties	\$ 44,021	\$ 46,064	\$ 43,551	\$ 43,000	\$ -	\$ 43,000	-6.65%
Investment Earnings	524	800	293	400	-	400	-50.00%
<b>Total Revenues</b>	\$ 44,545	\$ 46,864	\$ 43,844	\$ 43,400	\$ -	\$ 43,400	-7.39%
<b>Total Funds Available</b>	<b>\$ 510,636</b>	<b>\$ 132,914</b>	<b>\$ 129,894</b>	<b>\$ 126,418</b>	<b>\$ -</b>	<b>\$ 126,418</b>	<b>-</b>
<b>Expenditures:</b>							
Municipal Court	\$ 45,142	\$ 83,096	\$ 46,876	\$ 84,023	\$ 23,000	\$ 107,023	28.79%
<b>Total Operating Expenditures</b>	\$ 45,142	\$ 83,096	\$ 46,876	\$ 84,023	\$ 23,000	\$ 107,023	28.79%
<b>Transfers:</b>							
Transfers Out	379,444	-	-	-	-	-	-
<b>Total Transfers (Sources) Uses</b>	379,444	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 424,586</b>	<b>\$ 83,096</b>	<b>\$ 46,876</b>	<b>\$ 84,023</b>	<b>\$ 23,000</b>	<b>\$ 107,023</b>	<b>28.79%</b>
<b>Total Increase (Decrease)*</b>	\$ (380,041)	\$ (36,232)	\$ (3,032)	\$ (40,623)	\$ (23,000)	\$ (63,623)	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 86,050</b>	<b>\$ 49,818</b>	<b>\$ 83,018</b>	<b>\$ 42,395</b>	<b>\$ (23,000)</b>	<b>\$ 19,395</b>	<b>-61.07%</b>

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

EXPENDITURE BY DEPARTMENT												
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Municipal Court	\$	45,142	\$	83,096	\$	46,876	\$	84,023	\$	23,000	\$ 107,023	28.79%
TOTAL	\$	45,142	\$	83,096	\$	46,876	\$	84,023	\$	23,000	\$ 107,023	28.79%

EXPENDITURE BY CLASSIFICATION												
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	-
Health Insurance	-		-		-		-		-		-	-
Supplies	8,437		15,000		9,429		15,750		2,000		17,750	18.33%
Maintenance	35,793		63,187		35,995		63,300		21,000		84,300	33.41%
Purchased Services	912		4,909		1,452		4,973		-		4,973	1.30%
Capital Outlay	-		-		-		-		-		-	-
Pay Plan Contingency	-		-		-		-		-		-	-
<b>TOTAL</b>	<b>\$ 45,142</b>	<b>\$</b>	<b>83,096</b>	<b>\$</b>	<b>46,876</b>	<b>\$</b>	<b>84,023</b>	<b>\$</b>	<b>23,000</b>	<b>\$</b>	<b>107,023</b>	<b>28.79%</b>

# City of College Station

## Court Security Fee Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	<b>\$12,676</b>	<b>\$16,762</b>	<b>\$16,762</b>	<b>\$14,685</b>		<b>\$14,685</b>	
<b>Revenues</b>							
Fines and Penalties	\$ 52,296	\$ 47,100	\$ 49,060	\$ 48,000	\$ -	\$ 48,000	1.91%
Investment Earnings	26	28	34	30	-	30	7.14%
<b>Total Revenues</b>	<b>\$ 52,321</b>	<b>\$ 47,128</b>	<b>\$ 49,094</b>	<b>\$ 48,030</b>	<b>\$ -</b>	<b>\$ 48,030</b>	<b>1.91%</b>
<b>Total Funds Available</b>	<b>\$ 64,997</b>	<b>\$ 63,890</b>	<b>\$ 65,856</b>	<b>\$ 62,715</b>	<b>\$ -</b>	<b>\$ 62,715</b>	<b>-</b>
<b>Expenditures:</b>							
Municipal Court	\$ 48,236	\$ 51,760	\$ 51,171	\$ 52,460	\$ -	\$ 52,460	1.35%
Pay Plan Contingency	-	-	-	6,837	-	6,837	-
<b>Total Operating Expenditures</b>	<b>\$ 48,236</b>	<b>\$ 51,760</b>	<b>\$ 51,171</b>	<b>\$ 59,297</b>	<b>\$ -</b>	<b>\$ 59,297</b>	<b>14.56%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 48,236</b>	<b>\$ 51,760</b>	<b>\$ 51,171</b>	<b>\$ 59,297</b>	<b>\$ -</b>	<b>\$ 59,297</b>	<b>14.56%</b>
<b>Total Increase (Decrease)*</b>	<b>\$ 4,086</b>	<b>\$ (4,632)</b>	<b>\$ (2,077)</b>	<b>\$ (11,267)</b>	<b>\$ -</b>	<b>\$ (11,267)</b>	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 16,762</b>	<b>\$ 12,130</b>	<b>\$ 14,685</b>	<b>\$ 3,418</b>	<b>\$ -</b>	<b>\$ 3,418</b>	<b>-71.82%</b>

# City of College Station

## Court Security Fee Fund

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Municipal Court	\$ 48,236	\$ 51,760	\$ 51,171	\$ 52,460	\$ -	\$ 52,460	1.35%	
Pay Plan Contingency	-	-	-	6,837	-	6,837	-	
<b>TOTAL</b>	<b>\$ 48,236</b>	<b>\$ 51,760</b>	<b>\$ 51,171</b>	<b>\$ 59,297</b>	<b>\$ -</b>	<b>\$ 59,297</b>	<b>14.56%</b>	

EXPENDITURE BY CLASSIFICATION								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Salaries and Benefits	\$ 42,371	\$ 45,328	\$ 44,468	\$ 45,031	\$ -	\$ 45,031	-0.66%	
Health Insurance	5,865	6,432	6,703	7,429	-	7,429	15.50%	
Supplies	-	-	-	-	-	-	-	
Maintenance	-	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Pay Plan Contingency	-	-	-	6,837	-	6,837	-	
<b>TOTAL</b>	<b>\$ 48,236</b>	<b>\$ 51,760</b>	<b>\$ 51,171</b>	<b>\$ 59,297</b>	<b>\$ -</b>	<b>\$ 59,297</b>	<b>14.56%</b>	

PERSONNEL							
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Municipal Court	0.50	0.50	0.50		0.50	0.00%	
<b>TOTAL</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>0.50</b>	<b>0.00%</b>	

# City of College Station

## Juvenile Case Manager Fee Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 63,163	\$ 5,787	\$ 5,787	\$ 6,438		\$ 6,438	
<b>Revenues</b>							
Fines and Penalties	\$ 3,941	\$ 3,508	\$ 3,404	\$ 3,500	\$ -	\$ 3,500	-0.23%
Investment Earnings	67	108	21	50	-	50	-53.70%
<b>Total Revenues</b>	\$ 4,008	\$ 3,616	\$ 3,425	\$ 3,550	\$ -	\$ 3,550	-1.83%
<b>Total Funds Available</b>	<b>\$67,171</b>	<b>\$9,403</b>	<b>\$9,212</b>	<b>\$9,988</b>	<b>\$0</b>	<b>\$9,988</b>	<b>-</b>
<b>Expenditures:</b>							
Municipal Court	\$ 61,384	\$ 8,167	\$ 2,774	\$ 7,375	\$ -	\$ 7,375	-9.70%
Pay Plan Contingency	-	1,142	-	-	-	-	-100.00%
<b>Total Operating Expenditures</b>	\$ 61,384	\$ 9,309	\$ 2,774	\$ 7,375	\$ -	\$ 7,375	-20.78%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 61,384</b>	<b>\$ 9,309</b>	<b>\$ 2,774</b>	<b>\$ 7,375</b>	<b>\$ -</b>	<b>\$ 7,375</b>	<b>-20.78%</b>
<b>Total Increase (Decrease)*</b>	\$ (57,376)	\$ (5,693)	\$ 651	\$ (3,825)	\$ -	\$ (3,825)	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 5,787</b>	<b>\$ 94</b>	<b>\$ 6,438</b>	<b>\$ 2,613</b>	<b>\$ -</b>	<b>\$ 2,613</b>	

**City of College Station**  
**Juvenile Case Manager Fund**  
**Operations Expenditure Summary**

EXPENDITURE BY DEPARTMENT								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Municipal Court	\$ 61,384	\$ 8,167	\$ 2,774	\$ 7,375	\$ -	\$ 7,375	-9.70%	
Pay Plan Contingency	-	1,142	-	-	-	-	-100.00%	
<b>TOTAL</b>	<b>\$ 61,384</b>	<b>\$ 9,309</b>	<b>\$ 2,774</b>	<b>\$ 7,375</b>	<b>\$ -</b>	<b>\$ 7,375</b>	<b>-20.78%</b>	

EXPENDITURE BY CLASSIFICATION								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Salaries and Benefits	\$ 47,844	\$ 1,142	\$ 721	\$ -	\$ -	\$ -	-100.00%	
Health Insurance	11,923	-	199	-	-	-	-	
Supplies	-	1,000	379	1,050	-	1,050	5.00%	
Maintenance	-	-	-	-	-	-	-	
Purchased Services	1,617	6,025	1,475	6,325	-	6,325	4.98%	
Capital Outlay	-	-	-	-	-	-	-	
Pay Plan Contingency	-	1,142	-	-	-	-	-100.00%	
<b>TOTAL</b>	<b>\$ 61,384</b>	<b>\$ 9,309</b>	<b>\$ 2,774</b>	<b>\$ 7,375</b>	<b>\$ -</b>	<b>\$ 7,375</b>	<b>-20.78%</b>	

# City of College Station

## Truancy Prevention Fee Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 104,555	\$ 156,111	\$ 156,111	\$ 191,305		\$ 191,305	
<b>Revenues</b>							
Fines and Penalties	\$ 51,326	\$ 21,715	\$ 43,842	\$ 42,500	\$ -	\$ 42,500	95.72%
Investment Earnings	231	211	392	400	-	400	89.57%
<b>Total Revenues</b>	\$ 51,557	\$ 21,926	\$ 44,234	\$ 42,900	\$ -	\$ 42,900	95.66%
<b>Total Funds Available</b>	<b>\$ 156,112</b>	<b>\$ 178,037</b>	<b>\$ 200,345</b>	<b>\$ 234,205</b>	<b>\$ -</b>	<b>\$ 234,205</b>	-
<b>Expenditures:</b>							
Municipal Court	\$ -	\$ 9,040	\$ 9,040	\$ 9,165	\$ -	\$ 9,165	1.38%
<b>Total Operating Expenditures</b>	\$ -	\$ 9,040	\$ 9,040	\$ 9,165	\$ -	\$ 9,165	1.38%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 9,040</b>	<b>\$ 9,040</b>	<b>\$ 9,165</b>	<b>\$ -</b>	<b>\$ 9,165</b>	1.38%
<b>Total Increase (Decrease)*</b>	\$ 51,557	\$ 12,886	\$ 35,194	\$ 33,735	\$ -	\$ 33,735	
Measurement Focus Increase (Decrease)	(1)						
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 156,111</b>	<b>\$ 168,997</b>	<b>\$ 191,305</b>	<b>\$ 225,040</b>	<b>\$ -</b>	<b>\$ 225,040</b>	33.16%



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

EXPENDITURE BY DEPARTMENT										
	FY21		FY22		FY22		FY23		FY23	% Change in
	Actual		Revised		Year-End		Proposed		Proposed	Budget from
			Budget		Estimate		Base Budget		SLAs	FY22 to FY23
Municipal Court	\$ -	\$	9,040	\$	9,040	\$	9,165	\$	-	\$ 9,165 1.38%
TOTAL	\$ -	\$	9,040	\$	9,040	\$	9,165	\$	-	\$ 9,165 1.38%

EXPENDITURE BY CLASSIFICATION										
	FY21		FY22		FY22		FY23		FY23	% Change in
	Actual		Revised		Year-End		Proposed		Proposed	Budget from
			Budget		Estimate		Base Budget		SLAs	FY22 to FY23
Salaries and Benefits	\$ -	\$	-	\$	-	\$	-	\$	-	-
Health Insurance	-		-		-		-		-	-
Supplies	-		1,000		1,000		1,050		-	1,050 5.00%
Maintenance	-		-		-		-		-	-
Purchased Services	-		8,040		8,040		8,115		-	8,115 0.93%
Capital Outlay	-		-		-		-		-	-
Pay Plan Contingency	-		-		-		-		-	-
TOTAL	\$ -	\$	9,040	\$	9,040	\$	9,165	\$	-	\$ 9,165 1.38%

# City of College Station

## Police Seizure Fund Summary

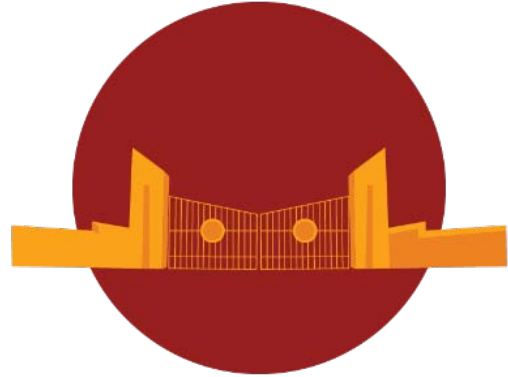
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 184,341	\$ 268,799	\$ 268,799	\$ 174,438		\$ 174,438	
<b>Revenues</b>							
Intergovernmental	\$ 102,430	\$ 48,827	\$ 21,798	\$ 30,000	\$ -	\$ 30,000	-38.56%
Investment Earnings	384	1,808	652	1,300	-	1,300	-28.10%
<b>Total Revenues</b>	\$ 102,814	\$ 50,635	\$ 22,450	\$ 31,300	\$ -	\$ 31,300	-38.19%
<b>Total Funds Available</b>	<b>\$ 287,155</b>	<b>\$ 319,434</b>	<b>\$ 291,249</b>	<b>\$ 205,738</b>	<b>\$ -</b>	<b>\$ 205,738</b>	-
<b>Expenditures:</b>							
Police Dept	\$ 18,355	\$ 110,630	\$ 116,811	\$ 31,500	\$ -	\$ 31,500	-71.53%
<b>Total Operating Expenditures</b>	\$ 18,355	\$ 110,630	\$ 116,811	\$ 31,500	\$ -	\$ 31,500	-71.53%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 18,355</b>	<b>\$ 110,630</b>	<b>\$ 116,811</b>	<b>\$ 31,500</b>	<b>\$ -</b>	<b>\$ 31,500</b>	-71.53%
<b>Total Increase (Decrease)*</b>	\$ 84,458	\$ (59,995)	\$ (94,361)	\$ (200)	\$ -	\$ (200)	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 268,799</b>	<b>\$ 208,804</b>	<b>\$ 174,438</b>	<b>\$ 174,238</b>	<b>\$ -</b>	<b>\$ 174,238</b>	-16.55%

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

EXPENDITURE BY DEPARTMENT								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Police Dept	\$ 18,355	\$ 110,630	\$ 116,811	\$ 31,500	\$ -	\$ 31,500	-71.53%	
<b>TOTAL</b>	<b>\$ 18,355</b>	<b>\$ 110,630</b>	<b>\$ 116,811</b>	<b>\$ 31,500</b>	<b>\$ -</b>	<b>\$ 31,500</b>	<b>-71.53%</b>	

EXPENDITURE BY CLASSIFICATION								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Health Insurance	-	-	-	-	-	-	-	
Supplies	18,355	102,980	109,161	31,500	-	31,500	-69.41%	
Maintenance	-	7,650	7,650	-	-	-	-100.00%	
Purchased Services	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Pay Plan Contingency	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 18,355</b>	<b>\$ 110,630</b>	<b>\$ 116,811</b>	<b>\$ 31,500</b>	<b>\$ -</b>	<b>\$ 31,500</b>	<b>-71.53%</b>	

# Cemetery Funds



Cemetery Funds include the Memorial Cemetery, Memorial Cemetery Maintenance Fund, and Texas Avenue Cemetery Funds. These funds collect revenue from specific sources. Additionally, these funds also have restricted expense types and/or amounts. These funds are detailed below.

## MEMORIAL CEMETERY FUND

The City records two-thirds of Memorial Cemetery and Aggie Field of Honor lot sales and other miscellaneous revenue in this Fund, with the remaining one-third collected in the Memorial Cemetery Maintenance Fund. The City can use these proceeds for operational and capital expenses within the Cemetery.

The budgeted FY23 debt transfer services debt issued for the Cemetery's construction, the perimeter fencing, and the new shop. The shop will keep supplies and equipment on-site (versus trailering those same supplies from other locations around the City). Specific project expenses are presented in the Parks and Recreation CIP Fund Summary.

## MEMORIAL CEMETERY MAINTENANCE FUND

The City created the Memorial Cemetery Maintenance Fund in 2008 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."

The City records one-third of Memorial Cemetery and Aggie Field of Honor lot sales and other miscellaneous revenue in this Fund. Additionally, "no expenditures of investment income should occur within the first five years of the Cemetery Fund's existence or until annual proceeds are projected to reach at least 50% of projected annual operating and maintenance costs for the Cemetery Division, whichever comes first, and excepting gifts that are made in order to pay for specific items included in the Cemetery Master Plan."

This fund was referred to as the "Memorial Cemetery Endowment Fund" in prior years.

## TEXAS AVENUE CEMETERY FUND

The City established the Texas Avenue Cemetery Fund 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 College Station Cemetery lot sales and other miscellaneous revenues.

# City of College Station

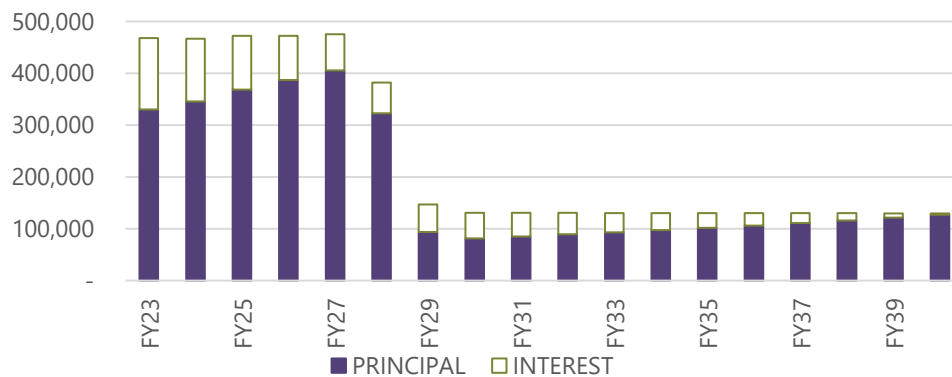
## Memorial Cemetery Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 5,453,575	\$ 1,504,602	\$ 1,504,602	\$ 1,307,338		\$ 1,307,338	
<b>Revenues</b>							
Charges for Services	\$ 412,753	\$ 300,000	\$ 300,000	\$ 420,000	\$ -	\$ 420,000	40.00%
Investment Earnings	2,756	3,500	3,500	25,000	-	25,000	614.29%
<b>Total Revenues</b>	\$ 415,509	\$ 303,500	\$ 303,500	\$ 445,000	\$ -	\$ 445,000	46.62%
<b>Total Funds Available</b>	\$ 5,869,084	\$ 1,808,102	\$ 1,808,102	\$ 1,752,338	\$ -	\$ 1,752,338	-
<b>Expenditures:</b>							
<b>Transfers:</b>							
Transfers Out	467,985	466,164	466,164	468,073	-	468,073	0.41%
<b>Total Transfers (Sources) Uses</b>	467,985	466,164	466,164	468,073	-	468,073	0.41%
<b>Other (Sources) Uses</b>							
Other	12,440	34,600	34,600	9,600	-	9,600	-72.25%
<b>Total Other (Sources) Uses</b>	12,440	34,600	34,600	9,600	-	9,600	-72.25%
<b>Total Expenditures &amp; Transfers</b>	\$ 480,425	\$ 500,764	\$ 500,764	\$ 477,673	\$ -	\$ 477,673	-4.61%
<b>Total Increase (Decrease)*</b>	\$ (64,916)	\$ (197,264)	\$ (197,264)	\$ (32,673)	\$ -	\$ (32,673)	
Measurement Focus Increase (Decrease)	(3,884,057)						
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ 1,504,602	\$ 1,307,338	\$ 1,307,338	\$ 1,274,665	\$ -	\$ 1,274,665	-2.50%

**DEBT SERVICE**  
**SCHEDULE OF REQUIREMENTS**  
**MEMORIAL CEMETERY FUND SUPPORTED\***  
**GOB & CO SERIES**

<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL DUE ANNUALLY</b>	<b>PRINCIPAL OUTSTANDING AS OF OCT. 1</b>
FY23	329,994	138,079	468,073	3,383,898
FY24	345,406	121,501	466,907	3,053,904
FY25	368,431	104,024	472,455	2,708,498
FY26	386,872	85,478	472,350	2,340,067
FY27	405,505	69,829	475,334	1,953,195
FY28	322,885	59,271	382,156	1,547,690
FY29	93,755	52,891	146,646	1,224,805
FY30	81,720	49,059	130,779	1,131,050
FY31	85,390	45,299	130,689	1,049,330
FY32	89,240	41,369	130,609	963,940
FY33	93,250	37,263	130,513	874,700
FY34	97,450	32,973	130,423	781,450
FY35	101,830	28,489	130,319	684,000
FY36	106,420	23,803	130,223	582,170
FY37	111,200	18,907	130,107	475,750
FY38	116,210	13,790	130,000	364,550
FY39	121,440	8,443	129,883	248,340
FY40	126,900	2,855	129,755	126,900

**DEBT SERVICE FUND PRINCIPAL AND INTEREST**



\*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

## Memorial Cemetery Maintenance Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 1,933,921	\$ 1,949,312	\$ 1,949,312	\$ 2,100,312		\$ 2,100,312	
<b>Revenues</b>							
Charges for Services	\$ 203,297	\$ 147,000	\$ 147,000	\$ 206,000	\$ -	\$ 206,000	40.14%
Investment Earnings	2,846	4,000	4,000	4,000	-	4,000	0.00%
<b>Total Revenues</b>	\$ 206,142	\$ 151,000	\$ 151,000	\$ 210,000	\$ -	\$ 210,000	39.07%
<b>Total Funds Available</b>	\$ 2,140,063	\$ 2,100,312	\$ 2,100,312	\$ 2,310,312	\$ -	\$ 2,310,312	-
<b>Expenditures:</b>							
PARD	\$ -	\$ 40,540	\$ -	\$ 40,540	\$ -	\$ 40,540	0.00%
<b>Total Operating Expenditures</b>	\$ -	\$ 40,540	\$ -	\$ 40,540	\$ -	\$ 40,540	0.00%
<b>Other (Sources) Uses</b>							
Other	3,870	-	-	-	-	-	-
<b>Total Other (Sources) Uses</b>	3,870	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	\$ 3,870	\$ 40,540	\$ -	\$ 40,540	\$ -	\$ 40,540	0.00%
<b>Total Increase (Decrease)*</b>	\$ 202,272	\$ 110,460	\$ 151,000	\$ 169,460	\$ -	\$ 169,460	
Measurement Focus Increase (Decrease)	(186,881)						
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ 1,949,312	\$ 2,059,772	\$ 2,100,312	\$ 2,269,772	\$ -	\$ 2,269,772	10.20%

**City of College Station**  
**Memorial Cemetery Maintenance Fund**  
**Operations Expenditure Summary**

EXPENDITURE BY DEPARTMENT														
	FY21 Actual			FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget		% Change in Budget from FY22 to FY23
PARD	\$	-	\$	40,540	\$	-	\$	40,540	\$	-	\$	40,540		0.00%
TOTAL	\$	-	\$	40,540	\$	-	\$	40,540	\$	-	\$	40,540		0.00%

EXPENDITURE BY CLASSIFICATION													
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget		% Change in Budget from FY22 to FY23
Salaries and Benefits	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
Health Insurance		-		-		-		-		-		-	-
Supplies		-		30,000		-		30,000		-		30,000	0.00%
Maintenance		-		-		-		-		-		-	-
Purchased Services		-		10,540		-		10,540		-		10,540	0.00%
Capital Outlay		-		-		-		-		-		-	-
Pay Plan Contingency		-		-		-		-		-		-	-
TOTAL	\$	-	\$	40,540	\$	-	\$	40,540	\$	-	\$	40,540	0.00%



# City of College Station

## Texas Ave Cemetery Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 3,385,179	\$ 1,674,408	\$ 1,674,408	\$ 1,681,408		\$ 1,681,408	
<b>Revenues</b>							
Charges for Services	\$ 14,860	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	0.00%
Investment Earnings	3,516	5,000	5,000	40,000	-	40,000	700.00%
<b>Total Revenues</b>	\$ 18,376	\$ 10,000	\$ 10,000	\$ 45,000	\$ -	\$ 45,000	350.00%
<b>Total Funds Available</b>	\$ 3,403,555	\$ 1,684,408	\$ 1,684,408	\$ 1,726,408	\$ -	\$ 1,726,408	-
<b>Other (Sources) Uses</b>							
Other	2,930	3,000	3,000	3,000	-	3,000	0.00%
<b>Total Other (Sources) Uses</b>	2,930	3,000	3,000	3,000	-	3,000	0.00%
<b>Total Expenditures &amp; Transfers</b>	\$ 2,930	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	0.00%
<b>Total Increase (Decrease)*</b>	\$ 15,446	\$ 7,000	\$ 7,000	\$ 42,000	\$ -	\$ 42,000	
Measurement Focus Increase (Decrease)	(1,726,217)						
<b>Ending Assigned and Unassigned Fund Balance</b>	\$ 1,674,408	\$ 1,681,408	\$ 1,681,408	\$ 1,723,408	\$ -	\$ 1,723,408	2.50%

# Other Special Revenue Funds



Other Special Revenue Funds include the Public, Educational, and Governmental (PEG) Access Channel Fee, R.E. Meyer Estate Restricted Gift, and Fun for All Playground Funds. These funds collect revenue from specific sources and have specific expense types and/or amounts. These funds are detailed below.

## PEG ACCESS CHANNEL FEE FUND

PEG Access Channel fees collected by the City equal 1% of gross monthly cable revenues. The City uses this revenue to develop and broadcast educational and governmental programming on Suddenlink Channel 19 to serve the needs and interests College Station citizens and the surrounding community. Programming includes City Council information, Planning & Zoning meetings, development projects, special events, job opportunities, and other pertinent notices.

Expenditures in this fund are to support the programming needs for Channel 19.

## R.E. MEYER ESTATE RESTRICTED GIFT FUND

The City established the R.E. Meyer Estate Restricted Gift Fund in FY14. Robert Earl "Bob" Meyer loved and supported the many senior programs offered by the City. As a result, he generously bequeathed a portion of his estate to the College Station Parks and Recreation Department, with the gift restricted for senior citizen programming.

## FUN FOR ALL PLAYGROUND FUND

The City established the Fun for All Playground Fund in FY18 to record the financial activity associated with the construction of an all-inclusive playground located at Central Park. Future Phases will add additional play units and accessible exercise areas, shades, lights, rubber surfacing, quiet zones, natural area and landscaping. For FY23, no expenses or contributions are budgeted.

## ROADWAY MAINTENANCE FEE FUND

The Roadway Maintenance Fee Fund was established 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. FY23 revenue includes a CPI-U adjustment of 10%.

Expenditure budget is projected to increase 9% primarily due to an increase in planned contracted labor for preventive maintenance work. Contingency budget is increased to \$100,000 to help offset potential inflationary increases. Fund balance is projected to increase in FY23 but not to the FY21 actual level.

# City of College Station

## Public, Educational, and Governmental (PEG) Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 953,181	\$ 312,374	\$ 312,374	\$ 254,860		\$ 254,860	
<b>Revenues</b>							
Other Taxes	\$ 161,170	\$ 161,800	\$ 147,773	\$ 161,800	\$ -	\$ 161,800	0.00%
Investment Earnings	1,769	1,800	713	1,800	-	1,800	0.00%
<b>Total Revenues</b>	\$ 162,939	\$ 163,600	\$ 148,486	\$ 163,600	\$ -	\$ 163,600	0.00%
<b>Total Funds Available</b>	<b>\$ 1,116,120</b>	<b>\$ 475,974</b>	<b>\$ 460,860</b>	<b>\$ 418,460</b>	<b>\$ -</b>	<b>\$ 418,460</b>	-
<b>Expenditures:</b>							
Public Communications	\$ 66,557	\$ 106,000	\$ 106,000	\$ 106,000	\$ -	\$ 106,000	0.00%
<b>Total Operating Expenditures</b>	\$ 66,557	\$ 106,000	\$ 106,000	\$ 106,000	\$ -	\$ 106,000	0.00%
<b>Transfers:</b>							
Capital Transfers Out	737,189	-	-	-	-	-	-
<b>Total Transfers (Sources) Uses</b>	737,189	-	-	-	-	-	-
<b>Other (Sources) Uses</b>							
Capital Outlay	-	100,000	100,000	100,000	-	100,000	0.00%
<b>Total Other (Sources) Uses</b>	-	100,000	100,000	100,000	-	100,000	0.00%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 803,746</b>	<b>\$ 206,000</b>	<b>\$ 206,000</b>	<b>\$ 206,000</b>	<b>\$ -</b>	<b>\$ 206,000</b>	0.00%
<b>Total Increase (Decrease)*</b>	\$ (640,807)	\$ (42,400)	\$ (57,514)	\$ (42,400)	\$ -	\$ (42,400)	
Measurement Focus Increase (Decrease)							
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 312,374</b>	<b>\$ 269,974</b>	<b>\$ 254,860</b>	<b>\$ 212,460</b>	<b>\$ -</b>	<b>\$ 212,460</b>	-21.30%

**City of College Station**  
**Public, Educational, and Governmental Access Channel Fund**  
**Operations Expenditure Summary**

EXPENDITURE BY DEPARTMENT													
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget		% Change in Budget from FY22 to FY23
Public Communications	\$ 66,557	\$	106,000	\$	106,000	\$	106,000	\$	-	\$	106,000		0.00%
TOTAL	\$ 66,557	\$	106,000	\$	106,000	\$	106,000	\$	-	\$	106,000		0.00%

EXPENDITURE BY CLASSIFICATION													
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget		% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-		-
Health Insurance	-		-		-		-		-		-		-
Supplies	-		-		-		-		-		-		-
Maintenance	-		-		-		-		-		-		-
Purchased Services	66,557		106,000		106,000		106,000		-		106,000		0.00%
Capital Outlay	-		-		-		-		-		-		-
Pay Plan Contingency	-		-		-		-		-		-		-
<b>TOTAL</b>	<b>\$ 66,557</b>	<b>\$</b>	<b>106,000</b>	<b>\$</b>	<b>106,000</b>	<b>\$</b>	<b>106,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>106,000</b>		<b>0.00%</b>

# City of College Station

## R. E. Meyer Estate Restricted Gift Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 16,282	\$ 30,975	\$ 30,975	\$ 30,975		\$ 30,975	
<b>Revenues</b>							
Contributions	\$ 14,639	\$ -	\$ -	\$ -	\$ -	\$ -	-
Investment Earnings	54	25	-	-	-	-	-100.00%
<b>Total Revenues</b>	\$ 14,692	\$ 25	\$ -	\$ -	\$ -	\$ -	-100.00%
<b>Total Funds Available</b>	<b>\$ 30,974</b>	<b>\$ 31,000</b>	<b>\$ 30,975</b>	<b>\$ 30,975</b>	<b>\$ -</b>	<b>\$ 30,975</b>	<b>-</b>
<b>Expenditures:</b>							
Parks & Recreation	\$ -	\$ 31,000	\$ -	\$ 30,975	\$ -	\$ 30,975	-0.08%
<b>Total Operating Expenditures</b>	\$ -	\$ 31,000	\$ -	\$ 30,975	\$ -	\$ 30,975	-0.08%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ 30,975</b>	<b>\$ -</b>	<b>\$ 30,975</b>	<b>-0.08%</b>
<b>Total Increase (Decrease)*</b>	\$ 14,692	\$ (30,975)	\$ -	\$ (30,975)	\$ -	\$ (30,975)	
Measurement Focus Increase (Decrease)	1						
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 30,975</b>	<b>\$ 0</b>	<b>\$ 30,975</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	

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

EXPENDITURE BY DEPARTMENT														
	FY21 Actual			FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget		% Change in Budget from FY22 to FY23
PARD	\$	-	\$	31,000	\$	-	\$	30,975	\$	-	\$	30,975		-0.08%
TOTAL	\$	-	\$	31,000	\$	-	\$	30,975	\$	-	\$	30,975		-0.08%

EXPENDITURE BY CLASSIFICATION													
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget		% Change in Budget from FY22 to FY23
Salaries and Benefits	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
Health Insurance		-		-		-		-		-		-	-
Supplies		-		31,000		-		30,975		-		30,975	-0.08%
Maintenance		-		-		-		-		-		-	-
Purchased Services		-		-		-		-		-		-	-
Capital Outlay		-		-		-		-		-		-	-
Pay Plan Contingency		-		-		-		-		-		-	-
TOTAL	\$	-	\$	31,000	\$	-	\$	30,975	\$	-	\$	30,975	-0.08%

# City of College Station

## Fun for All Playground Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 135,795	\$ 369,970	\$ 369,970	\$ 369,970		\$ 369,970	
<b>Revenues</b>							
Contributions	\$ 310,044	\$ -	\$ -	\$ -	\$ -	\$ -	-
Investment Earnings	527	-	-	-	-	-	-
<b>Total Revenues</b>	\$ 310,572	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Funds Available</b>	<b>\$ 446,367</b>	<b>\$ 369,970</b>	<b>\$ 369,970</b>	<b>\$ 369,970</b>	<b>\$ -</b>	<b>\$ 369,970</b>	-
<b>Other (Sources) Uses</b>							
Capital Outlay - CIP	76,396	-	-	-	-	-	-
<b>Total Other (Sources) Uses</b>	76,396	-	-	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 76,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-
<b>Total Increase (Decrease)*</b>	<b>\$ 234,176</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Measurement Focus Increase (Decrease)	(1)						
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 369,970</b>	<b>\$ 369,970</b>	<b>\$ 369,970</b>	<b>\$ 369,970</b>	<b>\$ -</b>	<b>\$ 369,970</b>	0.00%

# City of College Station

## Roadway Maintenance Fee Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 486,605	\$ 232,484	\$ 232,484	\$ 129,854		\$ 129,854	
<b>Revenues</b>							
Residential	\$ 4,162,213	\$ 4,222,000	\$ 4,245,174	\$ 4,755,000	\$ -	\$ 4,755,000	12.62%
Commercial	917,451	926,000	935,472	1,049,000	-	1,049,000	13.28%
Fines and Penalties	48,192	50,400	43,200	43,600	-	43,600	-13.49%
Investment Earnings	1,619	1,100	280	300	-	300	-72.73%
<b>Total Revenues</b>	\$ 5,129,475	\$ 5,199,500	\$ 5,224,126	\$ 5,847,900	\$ -	\$ 5,847,900	12.47%
<b>Total Funds Available</b>	5,616,080	5,431,984	5,456,610	5,977,754	-	5,977,754	-
<b>Expenditures:</b>							
Public Works Dept	\$ 5,099,997	\$ 4,963,000	\$ 4,963,000	\$ 5,315,000	\$ -	\$ 5,315,000	7.09%
<b>Total Operating Expenditures</b>	\$ 5,099,997	\$ 4,963,000	\$ 4,963,000	\$ 5,315,000	\$ -	\$ 5,315,000	7.09%
<b>Transfers:</b>							
Interdept Exp - Utility Billing	101,376	113,000	113,000	113,000	-	113,000	0.00%
G&A Transfers Out	176,436	215,756	215,756	257,961	-	257,961	19.56%
<b>Total Transfers (Sources) Uses</b>	277,812	328,756	328,756	370,961	-	370,961	12.84%
<b>Other (Sources) Uses</b>							
Contingency	-	35,000	35,000	100,000	-	100,000	185.71%
<b>Total Other (Sources) Uses</b>	-	35,000	35,000	100,000	-	100,000	185.71%
<b>Total Expenditures &amp; Transfers</b>	\$ 5,377,809	\$ 5,326,756	\$ 5,326,756	\$ 5,785,961	\$ -	\$ 5,785,961	8.62%
<b>Total Increase (Decrease)*</b>	\$ (248,334)	\$ (127,256)	\$ (102,630)	\$ 61,939	\$ -	\$ 61,939	
Measurement Focus Increase (Decrease)	(5,787)		-				
<b>Ending Fund Balance</b>	\$ 232,484	\$ 105,228	\$ 129,854	\$ 191,793	\$ -	\$ 191,793	82.26%



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

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Public Works	\$ 5,099,997	\$ 4,963,000	\$ 4,963,000	\$ 5,315,000	\$ -	\$ 5,315,000	7.09%
<b>TOTAL</b>	<b>\$ 5,099,997</b>	<b>\$ 4,963,000</b>	<b>\$ 4,963,000</b>	<b>\$ 5,315,000</b>	<b>\$ -</b>	<b>\$ 5,315,000</b>	<b>7.09%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Maintenance	466,831	463,000	463,000	515,000	-	515,000	11.23%
Purchased Services	4,633,166	4,500,000	4,500,000	4,800,000	-	4,800,000	6.67%
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 5,099,997</b>	<b>\$ 4,963,000</b>	<b>\$ 4,963,000</b>	<b>\$ 5,315,000</b>	<b>\$ -</b>	<b>\$ 5,315,000</b>	<b>7.09%</b>



# Capital Improvement Projects



The CIP Budget includes Governmental, Utility, and Special Revenue projects. Relevant departments coordinate their CIP projects, when appropriate.

Governmental CIP encompasses Streets, Parks, Facilities, and IT projects. In general, Governmental projects improve or add infrastructure (e.g., rehabilitated or expanded streets, railroad crossings, traffic signals, and fiber optic lines), amenities and attractions (e.g., parks and trails), and/or community facilities (e.g., senior centers, libraries, and City Hall) in existing or developing City neighborhoods. These projects generally lower City operating costs (e.g., roadway maintenance) and improve community conditions (e.g., more efficient traffic flows). Additionally, projects can also expand amenities, leading to more events and visitors.

Utility CIP encompasses Electric, Water, and Wastewater projects that improve or add infrastructure (e.g., rehabilitated or enhanced water, sewer, power, and distribution/transmission equipment) and expand or improve service in existing or developing City neighborhoods. These projects generally lower City operating costs (e.g., maintenance and repairs) and improve community conditions (e.g., increased service areas and greater reliability). Additionally, some projects fulfill regulatory requirements, reducing possible penalties and fines. Some projects, like AMI, also result in more accurate and efficient utility management.

Special Revenue CIP includes Hotel Tax, Cemetery, Fun for All, Park Land Dedication, Sidewalk, and Drainage projects. In general, Special Revenue projects provide additional or improved community amenities (e.g., parks, trails, and sidewalks) and/or infrastructure (e.g., culverts) in existing or developing City neighborhoods. The improvements or additional assets that result from these projects generally lower City operating costs (e.g., maintenance) and improve community conditions. Additionally, some projects expand amenities at local parks, leading to more events and visitors.

Every fiscal year, the City identifies certain approved Governmental projects with future debt issuances. The City has not issued the debt for these projects yet. While the debt is forecasted, the funding mechanism, timing, scope, and expense of these projects are subject to change. The City also identified projects from the 2015 Citizen Advisory Committee (2015 CAC) that ranked citizens' capital concerns and interests. As part of the 2015 CAC, City staff, the City Manager's Office, and City Council worked with citizens to identify community needs, prioritize capital projects to address those needs, the cost projections, and possible funding mechanisms (e.g., CO/GO debt, cash transfers). Due to permitting and coordination challenges with other entities like TxDOT and Union Pacific Railroad, some of the 2015 CAC projects are still on-going.

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.

In FY22, the City established a new CAC (2022 CAC) to determine future capital projects for a possible GO bond election. The committee consisted of community representatives who worked with City staff to identify and prioritize new unfunded capital projects. Like 2015, the 2022 CAC also reviewed preliminary cost projections, project scopes, and potential funding sources. This CAC included Fire Station #7 as a priority project. The 2022 CAC presented their findings to City Council on April 28<sup>th</sup>, 2022. Council will ultimately determine which projects to fund and whether to call a November 2022 bond election by August 2022.

Outside of CACs, the City typically identifies unfunded capital needs in late Winter/early Spring. Departments with capital needs draft a prioritized unfunded capital list, with tentative project names, scopes, and estimated costs. These departments then coordinate with Finance to determine possible funding mechanisms. Departments use existing studies, internal metrics (e.g., time/costs spent on repair or rehabilitation), and/or regulatory requirements to prioritize their unfunded requests. The requesting departments and Finance then present the unfunded requests to the City Manager's Office for discussion and possible direction. In general, departments also consider citizen feedback when determining their unfunded priorities (e.g., citizen concerns about a specific road section, recurring water main issues etc.). If direction is provided, Finance includes unfunded requests, the related budget appropriations, and funding as part of the Budget submitted to City Council for review and possible action.

The CIP Budget also includes projects the City began in prior fiscal years. 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 City expects to incur significant non-routine (i.e., not O&M related) expenses on CIP projects. These projects have substantial activity related to land acquisition, design and engineering, and/or construction. As a result, these projects represent most of the CIP Budget appropriations.

For specific project details and timing, please reference individual project workbooks presented in the CIP Budget Book. Projects with no expenses in FY22 and projected costs in future fiscal years not covered by the FY23 Budget (e.g., FY24+) are subject to change, depending on current economic conditions, City goals, and other factors. Changes may include project scope, timing, and/or expenses.

# **Governmental CIP**

## **STREETS PROJECTS**

Street capital appropriations total \$24,193,558 with estimated revenues of \$7,265,000. The revenues include Roadway Impact Fee transfers of \$1,300,000 for eligible projects, \$5,400,000 of other reimbursements, and \$565,000 of investment earnings. The following Streets projects have either significant activity or appropriations:

- **Rehabilitation Projects:**
  - Francis Drive Rehabilitation Phase III
  - Lincoln Avenue Rehabilitation
  - W. D. Fitch Rehabilitation Phases I-II
  - Victoria Rehab (FM 2154 to Woodlake Drive)
  - Luther Street Rehabilitation (Marion Pugh to Penberthy)
  - James Parkway & Puryear Drive – South of Francis
  - Krenek Tap Rehabilitation
  - Jane Street Rehabilitation

- Future Street(s) Rehabilitation
- **Extension/Capacity Improvement Projects:**
  - Cain/Deacon Union Pacific Railroad Crossing
  - Rock Prairie Road West – Wellborn to City Limits
  - Rock Prairie Road – State Highway 6 to Town Lake (formerly to Medical Way, Bird Pond)
  - Capstone and Barron Realignment
  - Greens Prairie Road - Arrington to City Limits West of WS Phillips
  - Greens Prairie Road – County Portion
  - Jones Butler Road Extension and Roundabout
- **Traffic, Sidewalk, and Trails Projects:**
  - Holleman Drive West / Jones Butler Roundabout
  - George Bush Drive Separated Bike Lanes
  - Lick Creek Hike and Bike Trail Improvements

## PARKS PROJECTS

Parks capital appropriations total \$2,994,249, with estimated revenues of \$567,000. The revenues include \$75,000 of Field Development Revenue, \$300,000 of Intragovernmental Transfers, and \$193,000 of investment earnings. The following Parks projects have either significant activity or appropriations:

- Various Field Redevelopment projects
- Neighborhood Parks Revolving project
- Texas Independence Ballpark at Midtown (formerly Southeast Park) Construction
- System-Wide Park Improvements
- Mable Clare Thomas Park Infrastructure Improvements (formerly Thomas Park Rehabilitation)
- Memorial Cemetery Maintenance Shop (CO debt supported by a Memorial Cemetery Fund transfer)
- Veterans Park Improvements (Council directed)

## FACILITIES & IT PROJECTS

Facilities & IT capital appropriations total \$2,126,903 with estimated revenues of \$101,000 all of which are investment earnings. Projects with significant activity or appropriations include:

- **Facilities Projects:**
  - The new City Hall
  - Fleet Fuel System Rehabilitation – Arnold Road
  - Fleet Fuel System Rehabilitation – King Cole
  - 1207 Texas Avenue Renovation (funded jointly between Facilities CIP and Hotel Occupancy Tax)
- **IT Projects:**
  - Fiber Optic Infrastructure
  - Fleet Video, GPS, and Diagnostics System
  - IT Revolving Projects – including a utility billing system upgrade

## FY22 GOVERNMENTAL CIP DEBT ISSUE

In FY22, the City decided to issue debt a year early to take advantage of lower interest rates. In doing so, the City increased Governmental debt proceeds received in FY22 and reduced FY23 proceeds to zero. In FY22, the City issued the following CO debt for the below projects:

- **Street Projects (\$33,110,000):**
  - Cain/Deacon Union Pacific Railroad Crossing
  - Greens Prairie Road - Arrington to City Limits West of WS Phillips
  - Lincoln Avenue Rehabilitation
  - Marion Pugh Rehabilitation – Luther to George Bush Drive
  - W. D. Fitch Rehabilitation Phases I-II
  - Luther Street Rehabilitation (Marion Pugh to Penberthy)
  - James Parkway & Puryear Drive – South of Francis
  - Rock Prairie Road Extension – SH6 to Town Lake
  - Francis Drive Rehabilitation – Phase III
  - Krenek Tap Rehabilitation
  - Holleman Drive West/Jones Butler Roundabout
  - Eisenhower Street Rehab
  - Jane Street Rehab
  - Greens Prairie Road – County Portion
  - George Bush Drive Separated Bike Lanes
  - Future Streets Rehabilitation Project(s)
- **Parks Projects (\$10,000,000):**
  - Texas Independence Ballpark at Midtown
- **Facilities & IT Projects (\$2,656,000):**
  - Facilities Maintenance Relocation
  - Fuel System Rehabilitation – King Cole
  - IT Revolver

# Utility CIP

## ELECTRIC PROJECTS

Electric capital appropriations total \$19,784,014, with estimated revenues of \$14,073,000. These revenues include CO debt of \$12,500,000, a transfer of \$1,500,000 from operations, and investment earnings of \$73,000. Projects with significant activity or appropriations include:

- **General Plant:** general plant items, including completing a land purchase adjacent to the existing Utility Service Center.
- **Overhead System Improvement:** upgrades to existing electric infrastructure; completing a double-circuit line with BTU; utility pole replacements; completing the installation of a Distribution Automation project to reduce outage response times; and improving feeder performance projects.
- **Underground System Improvement:** various feeder bores, installations, and tie-ins; padmount transformer rehabilitation; and new switchgear at City Hall.
- **New Service and System Extension:** new services for various customer classes.
- **Thoroughfare Street Lighting:** replacement of / upgrades to existing streetlights.
- **Distribution and Transmission:** initial work for a new substation, including ordering of long lead time items; various transformer relocations and upgrades; and the relocation of transmission lines from Post Oak substation.

After the impact of Winter Storm Uri, Electric reduced their capital plan by approximately \$29 million. The City proposes adding back \$6 million of that reduction, primarily to relocate transmission lines from the Post Oak substation. Electric will reassess their capital plan annually to determine if projects deferred due to Winter Storm Uri can be included in upcoming Budgets.

## WATER PROJECTS

Water capital appropriations total \$11,625,612, with estimated revenues of \$9,809,000. These revenues include CO debt of \$6,800,000, a \$500,000 transfer from operations, federal funds totaling \$2,400,000, and investment earnings of \$109,000. Projects with significant activity or appropriations include:

- **Production Projects:**
  - Rehabilitation of Water Well Pumps and Motors
  - Greens Prairie Water Tank Rehabilitation (projected ARPA fund use)
  - Replacement of the Motor Control Centers at Wells 1, 2, and 3
  - Combo Sandy Point Pump Station Improvements
  - Improved Security Fencing at Well #5
  - Security Camera Improvements
- **Distribution Projects:**
  - Oversized Participation
  - Dowling Road Pump Station Rehabilitation
  - Rock Prairie Road Elevated Storage Tank with Pressure Reducing Valves
  - State Highway 40 Water Lines
  - Jones Butler Water Line Rehabilitation
  - Marion Pugh Water Line Rehabilitation
- **Rehabilitation Projects:**
  - College Heights Rehabilitation
  - McCulloch Utility Rehabilitation
  - Luther Street Rehabilitation
  - Lincoln Avenue Rehabilitation
  - James Parkway & Puryear Drive Rehabilitation
  - Eisenhower Water Line Rehabilitation

## WASTEWATER PROJECTS

Wastewater capital appropriations total \$25,420,206, with estimated revenues of \$24,477,000. Revenues include CO debt of \$14,650,000, a \$2,200,000 transfer from operations, federal funds totaling \$7,500,000, and \$127,000 of investment earnings. Projects with significant activity or appropriations include:

- **Collection Projects:**
  - CCWWTP Diversion Lift Station and Force Main
  - Bee Creek Parallel Trunk Line Phase III
  - Northeast Sewer Trunk Line Phase III
  - Medical District Interceptor Phases II-III
  - Alum Creek Sewer Trunk Line
- **Rehabilitation Projects:**
  - College Heights Rehabilitation
  - McCulloch Utility Rehabilitation
  - Lincoln Avenue Rehabilitation
  - James Parkway & Puryear Drive Rehabilitation
  - Krenek Tap Rehabilitation



- **Treatment and Disposal Projects:**
  - CCWWTP Fueling Station
  - CCWWTP Plants #2 and #3 Blower Replacements
  - CCWWTP Effluent Cloth Filtration System
  - Carter Lake Wastewater Treatment Decommissioning
- **General Plant Projects:**
  - CCWWTP Equipment Building
  - Repurpose CCWWTP Buildings
  - Potential treatment plant land buffers
  - Security Camera Improvements

## FY22 UTILITY CIP DEBT ISSUE

In FY22, the City issued a COs totaling \$31,580,000 for the below projects:

- **Electric Projects (\$10,000,000):**
  - General Plant projects
  - Overhead & Underground Improvements; Distribution projects
  - Transmission projects
- **Water Projects (\$8,430,000):**
  - Rock Prairie Road Elevated Storage Tank with Pressure Reducing Valves
  - Rehabilitation of Water Well Pumps and Motors
  - McCulloch Utility Rehabilitation
  - Lincoln Avenue Rehabilitation
  - Well Field Collection Line Rehabilitation – Phase I
  - Dowling Road Pump Station Water Line Rehabilitation (to Wellborn Road)
  - State Highway 40 Water Line Rehabilitation (Sonoma to Victoria)
  - Marion Pugh Water Line Rehabilitation
  - College Heights Rehabilitation
- **Wastewater Projects (\$13,150,000):**
  - Carter Creek Diversion Lift Station and Force Main
  - CCWWTP Centrifuge Improvements
  - Lick Creek Wastewater Treatment Plant Capacity Expansion
  - Northeast Sewer Trunk Line Phase IV
  - McCulloch Utility Rehabilitation
  - CCWWTP Plants #2 and #3 Blower Replacements
  - Lincoln Avenue Rehabilitation
  - Medical District Interceptor Phase II

# **Special Revenue CIP**

## **HOTEL TAX FUND PROJECTS**

For Hotel Tax Fund capital budgets and expenditures, please see the Hotel Tax Fund Summary and related text. The Hotel Tax Fund has \$175,000 in FY23 capital appropriations for capitalizable equipment for Texas Independence Ballpark at Midtown. Budgets for Texas Independence Ballpark at Midtown and the 1207 Texas Avenue building renovation were approved in prior fiscal years. Starting in FY22, the Texas Independence Ballpark at Midtown capital expenses will be incurred in Parks CIP.

## **CEMETERY FUND PROJECTS**

For Cemetery Fund capital budgets and expenditures, please see the Cemetery Fund Summaries and accompanying text. The Memorial Cemetery Shop capital project will be expensed in the Parks CIP Fund. The City will service this project's debt via a transfer from the Memorial Cemetery Fund to the Debt Service Fund. The Cemetery funds do not have any FY23 capital appropriations.

## **FUN FOR ALL FUND PROJECTS**

For Fun for All capital budgets and expenditures, please see the Fun for All Fund Summary and related text. Fun for All does not have any FY23 capital appropriations.

## **PARK LAND PROJECTS**

Park Land contributions accumulate in the appropriate Zone until the City identifies suitable projects and collects sufficient funding. Park Land contributions not spent carry over to future fiscal years. Since Park Land projects depend on funds received in each Zone, the City only budgets capital appropriations in Zones with significant balances. The City anticipates FY23 contributions of \$650,000. If the City realizes significantly more contributions, the City will appropriate them via Budget Amendments once eligible projects are identified. Park Land Zones do not have any FY23 capital appropriations. If eligible projects are identified, staff will include budget appropriations for consideration on a Budget Amendment.

## **SIDEWALK ZONE PROJECTS**

Sidewalk Zone projects depend on fees paid by developers 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 non-vehicular multi-use paths.

Several Sidewalk Zones contain balances not yet committed to specific projects. The City will appropriate funds via Budget Amendments as contributions are received and relevant projects develop. If contributions are not spent, they will carry over to future fiscal years and remain available for projects in the appropriate Zone. Sidewalk Zones do not have any FY23 capital appropriations.

## **DRAINAGE UTILITY PROJECTS**

The City funds Drainage projects via drainage revenue paid by residential and commercial customers. For FY23, Drainage capital appropriations total \$1,266,500 for the following projects:

- Minor Drainage Improvements that cover unscheduled/emergency projects
- Replacement of the culvert at John Milliff Road and Redmond Drive and associated creek bank stabilization
- Replacement of the storm drain and culvert end treatments at University Oaks and Stallings

## **CIP O&M Costs**

Due to the nature of capital 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. Projects will continue to impact their respective operating funds (e.g., Governmental projects affect the General Fund) with additional recurring expenses. The City covers these additional costs via existing departmental budgets, increases to the base budget, or via Budget Amendment. If additional personnel for new capital projects are required (e.g., staff for a new park or utility plant), departments will submit a relevant SLA for review and possible approval.

A summary at the end of each CIP fund presents upcoming projects' estimated O&M costs. The City only presents those projects expected to be completed in the upcoming fiscal year. 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.

In prior years, the City anticipated some operating expenses for certain Special Revenue projects. However, the City currently expects most operating costs for those projects to be incurred in departments' operating funds (e.g., in the General Fund for Special Revenue projects involving Parks).

# GENERAL GOVERNMENT

## STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

		PROPOSED		BUDGET APPROPRIATIONS		
PROJECT #	FY22 BUDGET	FY23 BUDGET	THROUGH FY21	FY22	FY23	
<b>BEGINNING FUND BALANCE:</b>				\$ 39,789,480	\$ 56,455,132	
ADDITIONAL RESOURCES:						
GENERAL OBLIGATION BONDS (08 GOB)				\$ -	\$ -	
CERTIFICATES OF OBLIGATIONS				33,110,000	-	
INTRAGOVERNMENTAL TRANSFERS				2,735,525	-	
IMPACT FEE TRANSFERS				-	1,300,000	
INTERGOVERNMENTAL TRANSFERS				-	-	
INVESTMENT EARNINGS				99,000	565,000	
OTHER				334,740	5,400,000	
SUBTOTAL ADDITIONAL RESOURCES				\$ 36,279,265	\$ 7,265,000	
TOTAL RESOURCES AVAILABLE				\$ 76,068,745	\$ 63,720,132	
<b>STREET REHABILITATION PROJECTS</b>						
1/4	FRANCIS DRIVE REHABILITATION PH I	ST1419	2,600,000	2,462,000	2,462,000	-
1/4	FRANCIS DRIVE REHABILITATION PH II	ST1420	1,925,000	1,776,000	1,776,000	-
4	FRANCIS DRIVE REHABILITATION PH III	ST2100	2,050,000	2,050,000	500,000	1,550,000
4	LINCOLN AVENUE REHABILITATION	ST1801	6,500,000	6,800,000	6,065,000	435,000
4	WILLIAM D FITCH REHAB PH I - SH30 TO TONKAWAY LAKE RD	ST2000	7,150,000	7,150,000	558,000	6,592,000
4	WILLIAM D FITCH REHAB PH II - TONKAWAY LAKE RD TO RPR	ST2001	6,700,000	6,700,000	566,000	6,134,000
4	VICTORIA REHAB (FM 2154 TO WOODLAKE DR)	ST1901	4,300,000	4,300,000	1,151,000	3,149,000
4	LUTHER ST REHAB - MARION PUGH TO PENBERTHY	ST2002	1,810,000	2,150,000	1,810,000	-
COUNCIL 4	JAMES PKWY & PURYEAR DR - SOUTH OF FRANCIS	ST2003	2,540,000	3,100,000	366,000	2,174,000
4	KRENEK TAP REHAB	ST2101	5,254,000	5,254,000	750,000	-
4	PATRICIA STREET REHAB	NG2100	300,000	300,000	300,000	-
4	EISENHOWER STREET REHABILITATION	ST2202	766,500	850,000	-	766,500
4	JANE STREET REHABILITATION	ST2201	655,000	950,000	-	655,000
4	MARION PUGH REHAB - LUTHER TO GEORGE BUSH	ST1902	3,000,000	3,000,000	530,000	150,000
	EGREMONT COURT IMPROVEMENTS	ST2204	150,000	150,000	-	150,000
	TBD STREETS REHAB	ST2301	-	5,000,000	-	-
SUBTOTAL				\$ 16,834,000	\$ 21,755,500	\$ 11,087,500
<b>STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS</b>						
2	OVERSIZE PARTICIPATION (HOLLEMAN ASSESSMENT)	ST1204	203,303	203,303	203,303	-
4	OVERSIZE PARTICIPATION	ST1701	250,000	137,000	137,000	-
4	PEBBLE CREEK PARKWAY DESIGN	ST1903	570,500	570,500	570,000	-
FY15 CAC RR/4	CAIN/DEACON UNION PACIFIC RAILROAD CROSS SWITCH	ST1602	5,740,000	7,600,000	6,938,900	340,000
FY15 CAC 4	DESIGN OF FM 2818 CAPACITY IMPROVEMENTS	ST1603	1,697,000	1,697,000	1,697,000	-
FY15 CAC IF/RR/4	ROCK PRAIRIE RD WEST - WELLBORN TO CITY LIMITS	ST1604	7,390,000	7,390,000	5,900,000	1,490,000
IF/4	ROCK PRAIRIE RD - SH6 TO TOWN LAKE	ST2004	6,100,000	7,300,000	5,500,000	600,000
FY15 CAC IF/RR/4	CAPSTONE AND BARRON REALIGNMENT	ST1605	8,000,000	8,000,000	7,532,000	468,000
FY15 CAC 4	SAFETY IMP - HOLIK, PARK PL, ANNA & GLADE	ST1606	2,585,000	2,585,000	2,585,000	-
FY15 CAC IF/4	HOLLEMAN DR S - N DOWLING TO ROCK PRAIRIE RD	ST1607	11,410,000	11,410,000	11,410,000	-
RR/2	DESIGN OF FM2154 & HOLLEMAN INTERSECTION IMP	ST1708	655,900	665,900	665,900	-
FY15 CAC IF/4	GREENS PRAIRIE RD-ARRINGTON TO CL W OF WS PHILLIPS	ST1702	11,214,000	11,214,000	11,214,000	-
FY15 CAC IF/4	GREENS PRAIRIE TRAIL-CL W OF WOODLAKE TO ROYDER	ST1703	3,692,000	3,692,000	3,692,000	-
	GREENS PRAIRIE RD - COUNTY PORTION	ST2300	-	4,500,000	-	-
4	ROYDER RD PH II - BACKWATER TO FM 2154	ST1709	4,590,812	4,590,812	4,590,812	-
4	SH40 AND FM 2154 INTERCHANGE	ST1803	1,834,008	1,834,008	1,834,008	-
4	BIRD POND EXTENSION DESIGN	ST1906	240,100	240,100	240,100	-
4	JONES BUTLER ROAD EXTENSION AND ROUNDABOUT	ST2006	5,725,000	5,725,000	1,000,000	-
SUBTOTAL				\$ 65,710,023	\$ 2,898,000	\$ 10,996,100
<b>TRAFFIC PROJECTS</b>						
4	BUSH FM2437/DEXTER & COKE SIGNAL WORK	ST2007	50,000	50,000	50,000	-
4	UNIVERSITY/NIMITZ SIGNAL WORK	ST2008	50,000	50,000	50,000	-
4	TEXAS & WALTON/NEW MAIN SIGNAL WORK	ST2009	50,000	50,000	50,000	-
4	DARTMOUTH/2818 SIGNAL	ST1907	600,000	600,000	600,000	-
4	HOLLEMAN DR WEST/JONES BUTLER ROUNDABOUT	ST2102	605,000	1,000,000	605,000	-
4	NORTHGATE BOLLARDS (CONSTRUCTION)	NG2000	230,000	230,000	230,000	-
3	ITS MASTER PLAN	ST1501	4,718,000	4,718,000	4,718,000	-
4	SH40 AND FM2154 SIGNAL WORK	ST2103	50,000	50,000	50,000	-
SUBTOTAL				\$ 6,353,000	\$ -	\$ 395,000

# GENERAL GOVERNMENT

## STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

ACTUALS		PROJECTED EXPENDITURES							
THROUGH FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	
	\$ 29,051,330	\$ 39,789,480	\$ 56,455,132	\$ 13,508,849	\$ 5,401,745	\$ 5,282,922	\$ 4,244,804	\$ 4,329,804	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	21,316,940	33,110,000	-	15,290,000	6,950,000	12,950,000	2,000,000	-	
	-	2,735,525	-	-	-	-	-	-	
	520,000	1,000,000	1,300,000	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
	52,009	99,000	565,000	270,000	108,000	106,000	85,000	87,000	
	22,490	334,740	5,400,000	76,450	34,750	64,750	10,000	-	
	\$ 21,911,439	\$ 37,279,265	\$ 7,265,000	\$ 15,636,450	\$ 7,092,750	\$ 13,120,750	\$ 2,095,000	\$ 87,000	
	\$ 50,962,769	\$ 77,068,745	\$ 63,720,132	\$ 29,145,299	\$ 12,494,495	\$ 18,403,672	\$ 6,339,804	\$ 4,416,804	
1,398,411	722,716	-	-	-	-	-	-	-	
532,313	1,241,856	-	-	-	-	-	-	-	
-	107	269,058	1,767,250	-	-	-	-	-	
570,295	70,022	557,207	4,167,145	1,365,716	-	-	-	-	
4,938	123,698	152,050	5,576,414	-	-	-	-	-	
5,291	104,948	144,000	121,231	5,405,530	-	-	-	-	
239,350	98,533	160,000	1,502,117	-	-	-	-	-	
87,481	152,914	-	1,870,805	-	-	-	-	-	
-	75,322	215,497	2,748,261	-	-	-	-	-	
-	-	247,455	2,234,174	1,995,768	-	-	-	-	
-	214	299,786	-	-	-	-	-	-	
-	-	-	79,905	769,564	-	-	-	-	
-	-	-	110,638	607,904	191,870	-	-	-	
-	-	-	220,000	2,240,000	540,000	-	-	-	
-	-	150,000	-	-	-	-	-	-	
-	-	-	5,000,000	-	-	-	-	-	
\$ 2,838,078	\$ 2,590,331	\$ 2,195,053	\$ 25,397,940	\$ 12,384,482	\$ 731,870	\$ -	\$ -	\$ -	
-	-	-	203,303	-	-	-	-	-	
-	-	-	137,000	-	-	-	-	-	
125,513	149,498	250,313	-	-	-	-	-	-	
638,346	321,030	2,048,000	4,392,625	140,000	-	-	-	-	
1,399,208	8,319	10,000	12,000	-	-	-	-	-	
814,164	383,246	5,700,000	492,590	-	-	-	-	-	
1,624	126,397	88,380	5,010,500	2,012,000	-	-	-	-	
1,723,709	27,583	1,278,000	3,377,400	1,493,308	-	-	-	-	
414,065	1,906,505	3,603	-	-	-	-	-	-	
10,610,403	210	2,500	-	-	-	-	-	-	
517,633	126,909	20,990	-	-	-	-	-	-	
1,212,400	79,892	5,247,252	4,612,000	-	-	-	-	-	
3,631,518	31,244	28,200	-	-	-	-	-	-	
-	-	-	4,500,000	-	-	-	-	-	
1,273,755	3,234,347	30,000	-	-	-	-	-	-	
405,509	529,422	478,115	-	-	-	-	-	-	
117,524	5,049	-	-	-	-	-	-	-	
3,923	120,806	536,804	79,516	2,521,500	1,065,000	-	-	-	
\$ 22,889,293	\$ 7,050,457	\$ 15,722,157	\$ 22,816,934	\$ 6,166,808	\$ 1,065,000	\$ -	\$ -	\$ -	
35,525	-	-	-	-	-	-	-	-	
45,714	-	-	-	-	-	-	-	-	
45,714	-	-	-	-	-	-	-	-	
36,473	158,404	187,764	-	-	-	-	-	-	
-	41,117	220,000	693,883	-	-	-	-	-	
-	199,791	-	-	-	-	-	-	-	
3,794,328	168,114	250,000	-	-	-	-	-	-	
-	31,625	-	-	-	-	-	-	-	
\$ 3,957,753	\$ 599,051	\$ 657,764	\$ 693,883	\$ -	\$ -	\$ -	\$ -	\$ -	

# GENERAL GOVERNMENT

## STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

		PROJECT #	FY22 BUDGET	PROPOSED FY23 BUDGET	THROUGH FY21	BUDGET APPROPRIATIONS		
						FY22	FY23	
SIDEWALKS & TRAILS								
	4	EASTGATE NH SIDEWALK SAFETY IMP	ST1905	250,000	250,000	200,000	50,000	-
	6	LICK CREEK HIKE AND BIKE TRAIL HEAD/PARKING	ST1711	400,000	400,000	305,400	94,600	-
	4	CASTLE ROCK SIDEWALKS	ST2010	102,500	102,500	102,500	-	-
	5	SOUTHWOOD DR SIDEWALKS	ST1710	350,000	350,000	350,000	-	-
GRANT		GEORGE BUSH DRIVE SEPARATED BIKE LANES	GT2202	-	750,000	162,000	588,000	-
	6	LICK CREEK HIKE AND BIKE TRAIL IMPROVEMENTS	ST2200	132,000	450,000	-	132,000	318,000
		SUBTOTAL				\$ 1,119,900	\$ 864,600	\$ 318,000
		COMMITTED SUBTOTAL				\$ 90,016,923	\$ 25,518,100	\$ 22,796,600
APPROVED PROJECTS WITH EXPECTED FUTURE DEBT								
	4	FUTURE TRAFFIC SIGNAL PROJECTS	ST1704	450,000	450,000	450,000	-	-
	4	SIDEWALK/NH PLAN/STREET MODIFICATION PROJECTS	ST1804	750,000	750,000	-	-	750,000
	RR/4	ROYDER RD PH III - FM 2154 to I&GN RD	ST1904	3,400,000	3,400,000	890,000	50,000	-
	4	ROCK PRAIRIE RD REHAB - WD FITCH TO CITY LIMITS	TBD	2,036,000	2,200,000	-	-	-
	IF/4	WS PHILLIPS PKWY - GP RD to BARRON RD CUT OFF	TBD	7,800,000	7,800,000	-	-	-
	4	GENERAL PARKWAY EXTENSION - ROCK PRAIRIE TO GRAHAM	TBD	1,130,000	1,130,000	-	-	-
	4	TBD FUTURE SIGNAL	TBD	592,386	592,386	-	-	-
		SUBTOTAL				\$ 1,340,000	\$ 50,000	\$ 750,000
		ASSIGNED SUBTOTAL				\$ 1,340,000	\$ 50,000	\$ 750,000
CLOSED PROJECTS								
		CAPITAL PROJECTS SUBTOTAL				\$ 91,356,923	\$ 25,568,100	\$ 23,546,600
		OTHER					25,060	-
		COST CONTINGENCY					-	-
		DEBT ISSUANCE COSTS					97,500	-
		RAILROAD MAINTENANCE COSTS					340,000	-
		GENERAL AND ADMINISTRATIVE CHARGES					487,543	646,958
		TOTAL EXPENDITURES				\$ 26,518,203	\$ 24,193,558	
		MEASUREMENT FOCUS INCREASE (DECREASE)						
		ENDING FUND BALANCE:				\$ 49,550,542	\$ 39,526,574	
		ASSIGNED BALANCE: LAND SALE PROCEEDS						
		ENDING UNASSIGNED FUND BALANCE:						

IF Project is Roadway Impact Fee eligible.

RR Project involves railroad crossing and/or coordination plus additional crossing maintenance.

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

2 Estimated \$200,000 to be received through future Holleman Extension assessments. Funds will not be available for expenditure until they are received.

3 Funded from a variety of sources included transfers, remaining debt, and other contributions.

4 Projects funded with Certificates of Obligation (CO) debt.

5 Project funded via several sources, including Sidewalk Zone funds. Budget and expenses reflect what is incurred in Streets CIP.

6 Project funded via several sources, including Parkland Zone funds. Budget and expenses reflect what is incurred in Streets CIP.

# GENERAL GOVERNMENT

## STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
26,030	158,231	29,090	20,273	-	-	-	-	-
41,288	120,535	127,611	61,296	-	-	-	-	-
-	100,600	-	-	-	-	-	-	-
2,174	6,143	329,746	-	-	-	-	-	-
-	-	425,000	325,000	-	-	-	-	-
-	-	177,090	249,000	-	-	-	-	-
\$ 69,491	\$ 385,509	\$ 1,088,536	\$ 655,569	\$ -	\$ -	\$ -	\$ -	\$ -
<b>\$ 29,754,615</b>	<b>\$ 10,625,348</b>	<b>\$ 19,663,510</b>	<b>\$ 49,564,326</b>	<b>\$ 18,551,290</b>	<b>\$ 1,796,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
-	-	-	-	450,000	-	-	-	-
-	-	-	-	200,000	250,000	300,000	-	-
101,248	107	-	-	-	608,438	2,690,207	-	-
-	-	-	-	220,000	1,091,000	800,000	-	-
-	-	-	-	-	890,000	6,893,000	-	-
-	-	-	-	-	294,000	835,000	-	-
-	-	-	-	592,386	-	-	-	-
\$ 101,248	\$ 107	\$ -	\$ -	\$ 1,462,386	\$ 3,133,438	\$ 11,518,207	\$ -	\$ -
<b>\$ 101,248</b>	<b>\$ 107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,462,386</b>	<b>\$ 3,133,438</b>	<b>\$ 11,518,207</b>	<b>\$ -</b>	<b>\$ -</b>
\$ 1,438								
<b>\$ 29,857,300</b>	<b>\$ 10,625,455</b>	<b>\$ 19,663,510</b>	<b>\$ 49,564,326</b>	<b>\$ 20,013,676</b>	<b>\$ 4,930,308</b>	<b>\$ 11,518,207</b>	<b>\$ -</b>	<b>\$ -</b>
	46,446	25,060	-	-	-	-	-	-
	-	-	-	3,000,000	2,000,000	2,000,000	2,000,000	-
	176,940	97,500	-	76,450	34,750	64,750	10,000	-
	357,800	340,000	-	-	-	-	-	-
	338,598	487,543	646,958	653,428	246,515	575,910	-	-
\$ 11,545,239	\$ 20,613,613	\$ 50,211,284	\$ 23,743,554	\$ 7,211,573	\$ 14,158,867	\$ 2,010,000	\$ -	\$ -
371,950								
\$ 39,789,480	\$ 56,455,132	\$ 13,508,849	\$ 5,401,745	\$ 5,282,922	\$ 4,244,804	\$ 4,329,804	\$ 4,416,804	
	2,385,525	\$ 2,385,525	\$ 2,385,525	\$ 2,385,525	\$ 2,385,525	\$ 2,385,525	\$ 2,385,525	\$ 2,385,525
<b>\$ 39,789,480</b>	<b>\$ 54,069,607</b>	<b>\$ 11,123,324</b>	<b>\$ 3,016,220</b>	<b>\$ 2,897,397</b>	<b>\$ 1,859,279</b>	<b>\$ 1,944,279</b>	<b>\$ 2,031,279</b>	

# GENERAL GOVERNMENT

## PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS

		PROPOSED		BUDGET APPROPRIATIONS				
		PROJECT #	FY22 BUDGET	FY23 BUDGET	THROUGH FY21	FY22	FY23	
BEGINNING FUND BALANCE:						\$5,795,676	\$19,164,022	
ADDITIONAL RESOURCES:								
**	GENERAL OBLIGATION BONDS					\$ -	\$ -	
	CERTIFICATES OF OBLIGATIONS					10,000,000	-	
	HOT FUND TRANSFERS					6,800,000	-	
	GENERAL FUND TRANSFERS					695,000	300,000	
	INVESTMENT EARNINGS					14,000	192,000	
	FIELD REDEVELOPMENT FEE REVENUE					85,000	75,000	
	OTHER					50,000	-	
SUBTOTAL ADDITIONAL RESOURCES						\$17,644,000	\$567,000	
TOTAL RESOURCES AVAILABLE						\$23,439,676	\$19,731,022	
PARK PROJECTS								
	1	FIELD REDEVELOPMENT	MULTIPLE	1,900,000	2,000,000	1,617,613	282,387	100,000
		NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,696,898	1,696,898	1,696,898	-	-
2015 CAC	*2	TEXAS INDEPENDENCE BALLPARK AT MIDTOWN	HM1607	9,200,000	11,700,000	5,825,000	3,375,000	2,500,000
	2	SYSTEM-WIDE PARK IMPROVEMENTS	PK1702	3,300,000	3,300,000	2,582,500	717,500	-
ST2003	**2	MABLE CLARE THOMAS PARK INFRASTRUCTURE IMP.	PK1901	1,000,000	1,000,000	1,000,000	-	-
	2	MEMORIAL CEMETERY MAINTENANCE SHOP	PK2002	2,200,000	2,500,000	1,805,000	395,000	300,000
DONATION		BUTTERFLY ALLEY TRAIL	PK2105	50,000	50,000	-	50,000	-
COUNCIL		VPAC IMPROVEMENTS	PK2200	300,000	300,000	-	300,000	-
		LICK CREEK TRAIL/DRAIN IMPROVEMENTS	PK2207	25,000	25,000	25,000	-	-
COMMITTED CAPITAL PROJECTS SUBTOTAL						\$ 14,552,011	\$ 5,119,887	\$ 2,900,000
APPROVED PROJECTS WITH EXPECTED FUTURE DEBT								
	2	FUTURE AMENITIES & IMPROVEMENTS	PK2003	1,000,000	1,000,000	1,000,000	-	-
	***2	AMERICAN PAVILION RENOVATION	PK1910	500,000	500,000	500,000	-	-
ASSIGNED CAPITAL PROJECTS SUBTOTAL						\$ 1,500,000	\$ -	\$ -
CLOSED PROJECTS								
						</		



**GENERAL GOVERNMENT  
PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS**

ACTUALS THROUGH FY20	PROJECTED EXPENDITURES							
	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
\$ 8,052,414	\$ 5,795,676	\$ 19,164,022	\$ 815,178	\$ 855,778	\$ 902,328	\$ 934,728	\$ 963,078	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	10,000,000	-	1,000,000	-	-	-	-	-
-	6,800,000	-	-	-	-	-	-	-
-	695,000	300,000	-	-	-	-	-	-
12,040	14,000	192,000	16,000	17,000	18,000	19,000	19,000	19,000
134,859	85,000	75,000	75,000	75,000	75,000	75,000	75,000	70,000
40,000	50,000	-	5,000	-	-	-	-	-
186,899	\$17,644,000	\$567,000	\$1,096,000	\$92,000	\$93,000	\$94,000	\$89,000	
\$8,239,313	\$23,439,676	\$19,731,022	\$1,911,178	\$947,778	\$995,328	\$1,028,728	\$1,052,078	
1,214,268	535,269	-	147,210	40,000	45,000	60,000	65,000	60,000
714,483	1,497	-	980,918	-	-	-	-	-
990,806	13,235	1,160,000	16,290,968	-	-	-	-	-
2,287,495	11,949	614,499	395,000	-	-	-	-	-
135,072	85,903	285,062	407,500	-	-	-	-	-
116,463	-	2,061,742	300,000	-	-	-	-	-
-	-	50,000	-	-	-	-	-	-
-	-	-	300,000	-	-	-	-	-
-	-	25,000	-	-	-	-	-	-
\$ 5,458,586	\$ 647,855	\$ 4,196,303	\$ 18,821,596	\$ 40,000	\$ 45,000	\$ 60,000	\$ 65,000	\$ 60,000
-	-	-	-	1,000,000	-	-	-	-
15,137	96	-	-	-	-	-	-	-
\$ 15,137	\$ 96	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
1,780,686								
\$ 2,428,636	\$ 4,196,303	\$ 18,821,596	\$ 1,040,000	\$ 45,000	\$ 60,000	\$ 65,000	\$ 60,000	
-	-	-	-	-	-	-	-	-
-	5,760	-	-	-	-	-	-	-
-	50,000	-	5,000	-	-	-	-	-
18,120	23,591	94,249	10,400	450	600	650	600	
\$ 2,446,756	\$ 4,275,654	\$ 18,915,845	\$ 1,055,400	\$ 45,450	\$ 60,600	\$ 65,650	\$ 60,600	
3,119								
\$ 5,795,676	\$ 19,164,022	\$ 815,178	\$ 855,778	\$ 902,328	\$ 934,728	\$ 963,078	\$ 991,478	
	263,508	278,508	333,508	343,508	378,508	368,508	398,508	
\$ 5,795,676	\$ 18,900,514	\$ 536,669	\$ 522,269	\$ 558,819	\$ 556,219	\$ 594,569	\$ 592,969	

# GENERAL GOVERNMENT

## FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

			PROPOSED	BUDGET APPROPRIATIONS			
			FY22 BUDGET	FY23 BUDGET	THROUGH FY21	FY22	FY23
BEGINNING FUND BALANCE:						\$ 17,906,547	\$ 10,051,449
ADDITIONAL RESOURCES:							
GENERAL OBLIGATION BONDS (08 GOB)						\$ -	\$ -
CERTIFICATES OF OBLIGATIONS						2,565,000	-
INTRAGOVERNMENTAL TRANSFERS						3,000,000	-
INVESTMENT EARNINGS						45,000	101,000
OTHER						12,825	-
SUBTOTAL ADDITIONAL RESOURCES						\$ 5,622,825	\$ 101,000
TOTAL RESOURCES AVAILABLE						\$ 23,529,372	\$ 10,152,449
PUBLIC FACILITIES PROJECTS							
2	STORAGE TANKS & CONTAINMENT	GG1601	227,000	227,000	227,000	-	-
	NEW POLICE STATION	GG1604	28,900,000	28,900,000	28,900,000	-	-
3	NEW CITY HALL	GG1801	39,300,000	38,995,000	38,995,000	-	-
1	RENOVATION OF EXISTING PD BUILDING	GG1805	1,000,000	1,000,000	698,850	241,150	60,000
1	FLEET UPGRADES - OIL PIT & STORM DRAIN	GG1902	330,000	330,000	225,000	165,000	-
1	FLEET FUEL SYSTEM REHAB - ARNOLD ROAD	CO1902	2,235,000	2,235,000	2,235,000	-	-
1	FLEET FUEL SYSTEM REHAB - KING COLE	GG2300	-	1,150,000	-	-	1,150,000
1	FACILITIES MAINTENANCE RELOCATION	GG2000	2,174,000	2,174,000	2,001,150	172,850	-
4	1207 TEXAS AVENUE RENOVATION	HM2100	2,805,000	2,805,000	-	2,805,000	-
SUBTOTAL					\$ 73,282,000	\$ 3,384,000	\$ 1,210,000
TECHNOLOGY/EQUIPMENT PROJECTS							
1	FIBER OPTIC INFRASTRUCTURE	CO1701	675,000	675,000	675,000	-	-
1	VIDEO SURVEILLANCE SYSTEM	CO1802	790,000	790,000	790,000	-	-
1	VIDEO/GPS/DIAGNOSTICS FOR CITY FLEET	CO1903	420,000	420,000	420,000	-	-
	CAD/RMS REPLACEMENT	CO1301	2,703,900	2,703,900	2,703,900	-	-
1	COMPUTER HARDWARE AND SOFTWARE	CO2102	400,000	400,000	400,000	-	-
1	IT REVOLVING PROJECT	CO2001	1,455,000	2,000,000	1,055,000	400,000	545,000
SUBTOTAL					\$ 6,043,900	\$ 400,000	\$ 545,000
COMMITTED SUBTOTAL					\$ 79,325,900	\$ 3,784,000	\$ 1,755,000
APPROVED PROJECTS WITH EXPECTED FUTURE DEBT							
1	CITY GATEWAY SIGN #4 (EAST)	TBD	190,000	210,000	-	-	-
1	CITY GATEWAY SIGN #3 (WEST)	GG1901	190,000	210,000	175,000	15,000	20,000
1	FUTURE IT REVOLVING PROJECT	TBD	3,000,000	3,000,000	-	-	-
SUBTOTAL					\$ 175,000	\$ 15,000	\$ 20,000
ASSIGNED SUBTOTAL					\$ 175,000	\$ 15,000	\$ 20,000
CLOSED PROJECTS							
CAPITAL PROJECTS SUBTOTAL					\$ 79,500,900	\$ 3,799,000	\$ 1,775,000
DEBT ISSUANCE COSTS						12,825	-
CONTINGENCY						-	-
TRANSFERS						-	300,000
OTHER MISC						-	-
GENERAL & ADMIN. CHARGES						201,772	51,903
TOTAL EXPENDITURES						\$ 4,013,597	\$ 2,126,903
MEASUREMENT FOCUS INCREASE (DECREASE)							
ENDING FUND BALANCE:						\$ 19,515,775	\$ 8,025,546
1 Funded primarily with Certificates of Obligation (C.O.) debt							
2 Funded with General Funds transferred to General Gov't CIP Fund							
3 Funded via various cash contributions and CO debt							
4 Funded via General Fund transfers and the HOT fund							

# GENERAL GOVERNMENT

## FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

THROUGH FY20	ACTUALS	PROJECTED EXPENDITURES						
	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
	\$ 33,422,755	\$ 17,906,547	\$ 10,051,449	\$ 4,197,618	\$ 2,767,209	\$ 2,812,209	\$ 2,858,209	\$ 2,915,209
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3,848,900	2,565,000	-	1,000,000	1,000,000	1,000,000	-	-
	1,237,189	3,000,000	-	-	-	-	-	-
	48,089	45,000	101,000	84,000	55,000	56,000	57,000	58,000
	41,301	12,825	-	5,000	5,000	5,000	-	-
	\$ 5,175,480	\$ 5,622,825	\$ 101,000	\$ 1,089,000	\$ 1,060,000	\$ 1,061,000	\$ 57,000	\$ 58,000
	\$ 38,598,235	\$ 23,529,372	\$ 10,152,449	\$ 5,286,618	\$ 3,827,209	\$ 3,873,209	\$ 2,915,209	\$ 2,973,209
110,019	20,281	10,000	-	-	-	-	-	-
28,763,303	87,269	20,000	-	-	-	-	-	-
7,150,675	18,764,072	5,900,000	725,000	-	-	-	-	-
1,993	39,456	27,833	-	-	-	-	-	-
18,928	18,433	292,436	-	-	-	-	-	-
163,128	17,271	506,757	1,488,514	53,514	-	-	-	-
-	-	-	760,000	355,000	-	-	-	-
-	443,797	1,580,000	-	-	-	-	-	-
-	612	1,750,000	1,055,000	-	-	-	-	-
\$ 36,208,045	\$ 19,391,193	\$ 10,087,026	\$ 4,028,514	\$ 408,514	\$ -	\$ -	\$ -	\$ -
272,816	8,501	225,000	150,000	-	-	-	-	-
530,312	181,514	51,214	-	-	-	-	-	-
-	1,285	252,506	95,414	-	-	-	-	-
2,600,007	48,162	24,800	-	-	-	-	-	-
-	31,074	63,051	-	-	-	-	-	-
-	-	-	1,200,000	800,000	-	-	-	-
\$ 3,403,135	\$ 270,536	\$ 616,571	\$ 1,445,414	\$ 800,000	\$ -	\$ -	\$ -	\$ -
\$ 39,611,181	\$ 19,661,729	\$ 10,703,597	\$ 5,473,928	\$ 1,208,514	\$ -	\$ -	\$ -	\$ -
-	-	-	-	205,000	-	-	-	-
270	23	-	129,000	76,000	-	-	-	-
-	-	-	-	1,000,000	1,000,000	1,000,000	-	-
\$ 270	\$ 23	\$ -	\$ 129,000	\$ 1,281,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -
\$ 270	\$ 23	\$ -	\$ 129,000	\$ 1,281,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -
\$ 39,611,451	\$ 19,661,752	\$ 10,703,597	\$ 5,602,928	\$ 2,489,514	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -
	35,900	12,825	-	5,000	5,000	5,000	-	-
	-	-	-	-	-	-	-	-
	-	2,673,000	300,000	-	-	-	-	-
	274	20,000	-	-	-	-	-	-
	201,768	68,501	51,903	24,895	10,000	10,000	-	-
\$ 19,899,694	\$ 13,477,923	\$ 5,954,831	\$ 2,519,409	\$ 1,015,000	\$ 1,015,000	\$ -	\$ -	\$ -
(791,993)								
\$ 17,906,547	\$ 10,051,449	\$ 4,197,618	\$ 2,767,209	\$ 2,812,209	\$ 2,858,209	\$ 2,915,209	\$ 2,973,209	\$ 2,973,209

## Governmental Funds Capital Improvement Projects

### Estimated Operations and Maintenance Costs\*

	Projected					
	FY23	FY24	FY25	FY26	FY27	Comments
Street/Traffic Projects						
Dartmouth @ FM 2818 Signal	4,000	4,100	4,200	4,300	4,400	Signal maintenance & utility costs
Future Signal Projects	-	4,000	4,100	4,200	4,300	Signal maintenance & utility costs
Lick Creek Nature Trail Parking & Trail Head	5,000	5,200	5,400	5,600	5,800	General maintenance
Holleman Dr. West/Jones Butler Roundabout		5,000	5,200	5,400	5,600	General maintenance
Street/Traffic Projects Subtotal	\$ 9,000	\$ 18,300	\$ 18,900	\$ 19,500	\$ 20,100	
Parks Projects						
Texas Independence Ballpark	TBD	TBD	TBD	TBD	TBD	Equipment, supplies, utilities, and facilities maintenance
Memorial Cemetery Shop	15,000	15,500	16,000	16,500	17,000	Utilities, supplies, and maintenance
Parks Projects Subtotal	\$ 15,000	\$ 15,500	\$ 16,000	\$ 16,500	\$ 17,000	
Facility and Technology Projects						
Fire Station #7	-	TBD	TBD	TBD	TBD	Staffing, utilities, supplies, maintenance, etc
1207 Texas Avenue Renovation	80,000	82,000	84,000	87,000	90,000	Utilities, supplies, and maintenance
Fleet Fuel System Replacement - both sites	-	4,000	4,200	4,400	4,600	Licensing and support
IT Revolver - Utility Billing	360,000	235,000	235,000	235,000	235,000	Subscription/maintenance costs
Fleet GPS/Video/Diagnostics	57,000	59,000	61,000	63,000	65,000	Utilities and maintenance
Facilities and Technology Projects Totals	\$ 497,000	\$ 380,000	\$ 384,200	\$ 389,400	\$ 394,600	
Total Estimated O&M Costs	\$ 521,000	\$ 413,800	\$ 419,100	\$ 425,400	\$ 431,700	

\*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 either be included in the base budget or added via Budget Amendment. By approving capital projects, the City inherently approves the related additional O&M costs needed to run and maintain the new infrastructure. As projects become more defined, the O&M estimates may be revised.

# ELECTRIC SERVICE CAPITAL IMPROVEMENT PROJECTS

	APPROPRIATIONS			FY21 ACTUALS
	FY21	FY22	FY23	
<b>BEGINNING FUND BALANCE:</b>				\$ 12,381,540
CERTIFICATES OF OBLIGATION				\$ 16,000,000
INTEREST ON INVESTMENTS				13,698
INTRAGOVERNMENTAL TRANSFERS				-
<b>SUBTOTAL ADDITIONAL RESOURCES</b>				<u>\$ 16,013,698</u>
<b>TOTAL RESOURCES AVAILABLE</b>				<u>\$ 28,395,238</u>
<b>CAPITAL PROJECTS:</b>				
GENERAL PLANT	-	350,000	350,000	177,435
OVERHEAD SYSTEM IMPROV.	1,810,000	2,700,000	2,690,000	2,593,487
UNDERGROUND SYSTEM IMPROV.	-	3,495,000	4,105,000	2,418,675
NEW SERVICES & SYSTEM EXT.	-	2,660,000	2,800,000	7,670,377
THOR. STREET LIGHTING	100,000	355,000	400,000	379,065
DISTRIBUTION	-	3,007,000	4,085,000	1,563,812
TRANSMISSION	2,425,000	4,865,000	5,150,000	2,032,825
 GENERAL AND ADMINISTRATIVE	 67,293	 104,137	 166,514	 67,296
DEBT ISSUANCE COST/OTHER	10,500	40,500	37,500	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 4,412,793</u>	<u>\$ 17,576,637</u>	<u>\$ 19,784,014</u>	<u>\$ 16,902,972</u>
 MEASUREMENT FOCUS INCREASE (DECREASE)				 \$ (97,313)
<b>ENDING FUND BALANCE:</b>				<u><u>\$ 11,394,953</u></u>

# ELECTRIC SERVICE

## CAPITAL IMPROVEMENT PROJECTS

PROJECTED					
FY22	FY23	FY24	FY25	FY26	FY27
\$ 11,394,953	\$ 7,328,345	\$ 1,617,331	\$ 581,321	\$ 356,167	\$ 426,212
\$ 10,000,000	\$ 12,500,000	\$ 15,500,000	\$ 8,500,000	\$ 10,000,000	\$ 11,250,000
5,000	73,000	32,000	12,000	7,000	9,000
-	1,500,000	2,000,000	1,000,000	2,000,000	3,000,000
\$ 10,005,000	\$ 14,073,000	\$ 17,532,000	\$ 9,512,000	\$ 12,007,000	\$ 14,259,000
\$ 21,399,953	\$ 21,401,345	\$ 19,149,331	\$ 10,093,321	\$ 12,363,167	\$ 14,685,212
101,218	350,000	1,550,000	50,000	140,000	50,000
3,118,520	2,690,000	2,550,000	2,550,000	2,450,000	2,350,000
3,110,749	4,105,000	4,615,000	1,975,000	2,775,000	2,800,000
2,550,558	2,800,000	2,800,000	2,800,000	2,700,000	2,700,000
390,928	400,000	1,400,000	425,000	425,000	425,000
2,047,179	4,085,000	2,735,000	885,000	1,635,000	1,935,000
2,618,319	5,150,000	2,700,000	850,000	1,600,000	3,900,000
104,137	166,514	171,509	176,655	181,954	187,413
30,000	37,500	46,500	25,500	30,000	33,750
\$ 14,071,608	\$ 19,784,014	\$ 18,568,009	\$ 9,737,155	\$ 11,936,954	\$ 14,381,163
\$ 7,328,345	\$ 1,617,331	\$ 581,321	\$ 356,167	\$ 426,212	\$ 304,049



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

# WATER SERVICE

## CAPITAL IMPROVEMENT PROJECTS

		PROPOSED		BUDGET APPROPRIATIONS		
PROJECT #	FY22 BUDGET	FY23 BUDGET	THROUGH FY21	FY22	FY23	
<b>BEGINNING FUND BALANCE:</b>				\$ 16,047,763	\$ 10,926,391	
ADDITIONAL RESOURCES:						
CERTIFICATES OF OBLIGATION				\$ 8,430,000	\$ 6,800,000	
INTEREST ON INVESTMENTS				25,000	109,000	
TRANSFERS FROM OPERATIONS				1,200,000	500,000	
OTHER				-	2,400,000	
SUBTOTAL ADDITIONAL RESOURCES				\$ 9,655,000	\$ 9,809,000	
TOTAL RESOURCES AVAILABLE				\$ 25,702,763	\$ 20,735,391	
<b>PRODUCTION PROJECTS:</b>						
<b>SOURCE AND SUPPLY PLANT - WSWOC</b>						
IF	WELL #9	WF1762004	4,940,000	4,940,000	4,940,000	-
	WELL FIELD COLLECTION LINE REHAB PH I	WA2000000	550,000	700,000	190,000	360,000
	2818 TRANSMISSION LINE RELOCATION	WA1900003	3,200,000	3,500,000	3,000,000	200,000
<b>WATER PUMPING AND TREATMENT PLANT - WPWOC</b>						
	VARIABLE FREQUENCY DRIVE REPLACEMENT	WF1680680	1,235,000	1,235,000	1,235,000	-
	REHAB OF WATER WELL PUMPS AND MOTORS	WA1877982	1,325,000	2,150,000	1,325,000	-
ARPA	GREENS PRAIRIE WATER TANK REHAB	WA1900004	2,600,000	2,600,000	2,525,000	75,000
<b>WATER GENERAL PLANT - WGWOC</b>						
	WELLS 1, 2 & 3 MCC REPLACEMENT	WA1800005	1,300,000	1,700,000	500,000	-
*	UTILITY SERVICE CENTER RENOVATIONS	WA1441516	2,955,000	2,955,000	500,000	-
	COMBO SPPS SITE IMPROVEMENTS	WA1957439	1,400,000	1,400,000	1,283,750	116,250
	IMPROVED SECURITY FENCING AT WELL 5	WA2002	80,000	165,000	60,179	19,821
	SECURITY CAMERA IMPROVEMENTS	WA2200	200,000	200,000	-	200,000
SUBTOTAL				\$ 971,071	\$ 2,560,000	
<b>TRANSMISSION AND DISTRIBUTION PROJECTS - WTWOC</b>						
	OVERSIZED PARTICIPATION	WA1700000	250,000	100,000	-	250,000
	SOUTHERN POINTE OP	WA1900007	80,537	80,537	80,537	-
	TRADITIONS PH 25 OP	WA2003	130,000	130,000	130,000	-
ST1702	GREENS PRAIRIE EXT - ARRINGTON TO CITY LIMITS	WA1869585	263,925	275,000	263,925	-
ST1702	GREENS PRAIRIE EXT - A TO CL WATER LINE RELOCATION	WA1900010	84,075	84,075	84,075	-
IF	RPR ELEVATED STORAGE TANK W/ PRV'S	WA1800001	8,756,000	8,756,000	8,756,000	-
IF	SH 6 WATER LINE PH III (WOODCREEK TO SEBESTA)	WA1957432	3,070,000	3,070,000	2,820,000	250,000
	DRPS TO WELLBORN RD WATER LINE REHAB	WA2300	6,340,000	6,340,000	-	1,500,000
IF	SH40 WATER LINE - GRAHAM to BARRON	WA2100	3,095,850	3,100,000	1,300,000	1,795,850
IF	SH40 WATER LINE - SONOMA to VICTORIA	WA2101	1,087,000	1,100,000	650,000	437,000
ST2006	JONES BUTLER WATER LINE REHAB	WA2001	4,900,000	5,600,000	762,000	-
ST1902	MARION PUGH WATER LINE REHAB	WA2301	3,450,000	3,450,000	-	600,000
ST1708	HOLLEMAN/2154 INTERSECTION IMPROVEMENTS	WA1800010	200,000	200,000	200,000	-
ST1903	PEBBLE CREEK PARKWAY EXTENSION	WA1900000	300,000	300,000	300,000	-
SUBTOTAL				\$ 2,732,850	\$ 7,066,225	
<b>REHABILITATION PROJECTS - WTWOC</b>						
	COLLEGE HEIGHTS REHABILITATION	WA2302	2,335,000	2,335,000	-	350,000
	MCCULLOCH UTILITY REHABILITATION	WA1900001	3,410,000	3,600,000	2,836,000	574,000
	WOODSON VILLAGE REHAB	WA1957431	3,240,000	3,240,000	2,988,232	251,768
ST1419	FRANCIS DR REHAB PH I	WF1749347	390,000	390,000	390,000	-
ST1420	FRANCIS DR REHAB PH II	WF1749356	310,000	310,000	310,000	-
ST1606	PARK PLACE/HOLIK/ANNA UTILITY REHAB	WA1945844	512,000	512,000	512,000	-
ST2002	LUTHER STREET REHAB	WA2000001	165,000	165,000	101,000	64,000
ST1801	LINCOLN AVENUE REHAB	WA1900002	1,592,000	1,900,000	1,592,000	-
	TEXAS AVE VALVE REPLACEMENT	WA2000002	103,175	103,175	103,175	-
ST2003	JAMES PARKWAY PURYEAR DRIVE REHAB	WA2102	137,000	200,000	137,000	-
ST2202	EISENHOWER REHAB - WATER LINE REHAB	WA2202	45,000	100,000	-	45,000
	ASHBURN WATER LINE REHAB	WA2203	234,330	234,330	234,330	-
SUBTOTAL				\$ 934,768	\$ 966,000	
CAPITAL PROJECTS CONTINGENCY				300,000	300,000	
CIP BUDGET TRANSFER				3,142	-	
NEW WATER SERVICES				150,000	150,000	
METER REPLACEMENT PROGRAM				350,000	350,000	
HYDRANT/VALUE REPLACEMENT				50,000	50,000	
CLOSED PROJECTS						
CAPITAL PROJECTS SUBTOTAL				\$ 5,491,831	\$ 11,442,225	
GENERAL AND ADMINISTRATIVE				139,068	149,387	
DEBT ISSUANCE COST				42,150	34,000	
<b>TOTAL EXPENDITURES</b>				\$ 5,673,049	\$ 11,625,612	
MEASUREMENT FOCUS INCREASE (DECREASE)						
<b>ENDING FUND BALANCE:</b>				\$ 20,029,714	\$ 9,109,779	

IF Impact Fee Eligible Capital Project

STXXXX Project funded through a combination of sources. Project sheet reflected in the Streets Capital Projects section of the CIP document.

ARPA Project partially funded via American Rescue Plan Act funds.



# WATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY20	PROJECTED EXPENDITURES							
	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
	\$ 14,242,176	\$ 16,047,763	\$ 10,926,391	\$ 6,601,346	\$ 106,336	\$ 103,836	\$ 51,336	\$ 47,836
	\$ 8,840,000	\$ 8,430,000	\$ 6,800,000	\$ 10,100,000	\$ -	\$ -	\$ -	\$ -
	24,534	25,000	109,000	132,000	2,000	2,000	1,000	1,000
	550,000	1,200,000	500,000	500,000	450,000	400,000	450,000	450,000
	-	-	2,400,000	-	-	-	-	-
	\$ 9,414,534	\$ 9,655,000	\$ 9,809,000	\$ 10,732,000	\$ 452,000	\$ 402,000	\$ 451,000	\$ 451,000
	\$ 23,656,710	\$ 25,702,763	\$ 20,735,391	\$ 17,333,346	\$ 558,336	\$ 505,836	\$ 502,336	\$ 498,836
4,829,077	37,415	-	-	-	-	-	-	-
-	4,522	689,629	-	-	-	-	-	-
2,053,201	50,368	897,419	-	-	-	-	-	-
1,150,372	-	20,250	-	-	-	-	-	-
520,533	59,900	739,567	825,241	-	-	-	-	-
166,625	-	-	2,433,375	-	-	-	-	-
35,765	-	-	500,000	764,235	-	-	-	-
40,815	6,681	-	-	-	-	-	-	-
22,390	45,237	32,500	1,216,950	-	-	-	-	-
-	7,642	500	149,500	-	-	-	-	-
-	-	61,471	37,111	-	-	-	-	-
\$ 8,818,779	\$ 211,765	\$ 2,441,336	\$ 5,162,177	\$ 764,235	\$ -	\$ -	\$ -	\$ -
-	-	250,000	100,000	100,000	100,000	100,000	100,000	100,000
18,417	-	62,120	-	-	-	-	-	-
-	-	-	130,000	-	-	-	-	-
8,125	-	263,925	-	-	-	-	-	-
8,075	-	76,000	-	-	-	-	-	-
1,228,861	3,977,348	3,483,831	-	-	-	-	-	-
566,375	359,587	1,891,866	-	-	-	-	-	-
-	-	-	1,233,536	5,106,464	-	-	-	-
-	51,910	2,008,866	1,034,874	-	-	-	-	-
-	12,484	870,034	205,305	-	-	-	-	-
52	230,457	363,757	142,916	4,860,000	-	-	-	-
-	-	-	220,000	3,230,000	-	-	-	-
195,243	-	-	-	-	-	-	-	-
7,848	9,460	16,319	17,532	-	-	-	-	-
\$ 2,032,996	\$ 4,641,245	\$ 9,286,718	\$ 3,084,163	\$ 13,296,464	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
-	-	-	263,362	2,071,638	-	-	-	-
179,431	40,612	492,441	2,851,286	-	-	-	-	-
349,519	1,660,738	1,223,645	-	-	-	-	-	-
238,280	78,253	15,500	-	-	-	-	-	-
220,474	320	6,221	-	-	-	-	-	-
39,123	296,861	475	-	-	-	-	-	-
-	-	-	165,000	-	-	-	-	-
67,056	101	27,877	1,304,501	434,834	-	-	-	-
-	84	-	103,091	-	-	-	-	-
-	3,393	13,500	158,530	-	-	-	-	-
-	-	-	8,549	89,274	-	-	-	-
-	-	234,300	-	-	-	-	-	-
\$ 1,093,885	\$ 2,080,363	\$ 2,013,958	\$ 4,854,319	\$ 2,595,746	\$ -	\$ -	\$ -	\$ -
-	-	300,000	300,000	150,000	150,000	150,000	150,000	150,000
-	-	3,142	-	-	-	-	-	-
-	121,082	150,000	150,000	75,000	75,000	75,000	75,000	75,000
-	256,873	350,000	350,000	75,000	75,000	75,000	75,000	75,000
-	91,620	50,000	50,000	50,000	50,000	50,000	50,000	50,000
-	-	-	-	-	-	-	-	-
\$ 7,402,948	\$ 14,595,154	\$ 13,950,659	\$ 17,006,445	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
139,189	139,068	149,387	170,064	4,500	4,500	4,500	4,545	-
-	42,150	34,000	50,500	-	-	-	-	-
\$ 7,542,137	\$ 14,776,372	\$ 14,134,046	\$ 17,227,009	\$ 454,500	\$ 454,500	\$ 454,500	\$ 454,545	-
\$ (66,809)								
\$ 16,047,763	\$ 10,926,391	\$ 6,601,346	\$ 106,336	\$ 103,836	\$ 51,336	\$ 47,836	\$ 44,291	

# WASTEWATER SERVICE CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	FY22 BUDGET	PROPOSED FY23 BUDGET	THROUGH FY21	BUDGET APPROPRIATIONS	
					FY22	FY23
<b>BEGINNING FUND BALANCE:</b>					\$ 24,638,781	\$ 12,716,484
ADDITIONAL RESOURCES:						
CERTIFICATES OF OBLIGATION					\$ 13,150,000	\$ 14,650,000
INTEREST ON INVESTMENTS					61,597	127,000
TRANSFERS FROM OPERATIONS					3,000,000	2,200,000
INTERGOVERNMENTAL TRANSFERS					-	-
OTHER					-	7,500,000
<b>SUBTOTAL ADDITIONAL RESOURCES</b>					<b>\$ 16,211,597</b>	<b>\$ 24,477,000</b>
<b>TOTAL RESOURCES AVAILABLE</b>					<b>\$ 40,850,378</b>	<b>\$ 37,193,484</b>
<b>COLLECTION PLANT PROJECTS - SCWOC</b>						
OVERSIZE PARTICIPATION	WW1700000	100,000	100,000	-	100,000	100,000
IF CC DIVERSION LIFT STATION & FORCE MAIN	WW1800002	12,450,000	13,550,000	12,350,000	100,000	1,100,000
IF CARTER CREEK WWTP GRAVITY TRUNKLINE	WW2200	3,500,000	3,500,000	3,500,000	-	-
IF LICK CREEK PARALLEL TRUNK LINE	WW1877335	14,130,698	14,130,698	14,130,698	-	-
IF/ARPA BEE CREEK PARALLEL TRUNK LINE PH III	WW1900005	5,262,528	5,262,528	5,262,528	-	-
IF/ARPA NORTHEAST SEWER TRUNKLINE PH III	WW1700002	6,035,000	9,600,000	6,035,000	-	3,565,000
IF NORTHEAST SEWER TRUNKLINE PH IV	WW1700003	11,560,000	11,560,000	1,200,000	-	10,360,000
IF NORTHEAST SEWER TRUNKLINE PER PH II-IV	WW1900010	95,000	95,000	95,000	-	-
IF MEDICAL DISTRICT INTERCEPTOR PH II	WW2100	3,127,495	3,127,495	600,000	2,527,495	-
IF MEDICAL DISTRICT INTERCEPTOR PH III	WW2101	1,328,755	1,328,755	400,000	928,755	-
IF SOUTHWOOD VALLEY TRUNKLINE PH I	WW1997793	1,645,427	1,645,427	1,645,427	-	-
IF SOUTHWOOD VALLEY TRUNKLINE PH II	TBD	1,851,000	1,851,000	-	-	-
IF ALUM CREEK SEWER TRUNKLINE	WW2301	9,925,000	9,925,000	-	-	2,500,000
ST1708 HOLLEMAN/2154 INTERSECTION IMPROVEMENTS	WW1800007	55,000	55,000	55,000	-	-
ST1702 GP RD - ARRINGTON TO CITY LIMITS WW RELOCATION	WW1900007	71,175	71,175	71,175	-	-
<b>SUBTOTAL</b>					<b>\$ 3,656,250</b>	<b>\$ 17,625,000</b>
<b>COLLECTION REHABILITATION PROJECTS - SCWOC</b>						
W COLLEGE HEIGHTS REHAB	WW2300	1,388,000	1,388,000	-	-	350,000
ST1419 FRANCIS DR REHAB PH I	WF1749349	587,000	587,000	587,000	-	-
ST1420 FRANCIS DR REHAB PH II	WF1749355	65,000	65,000	40,000	-	-
ST1606 PARK PLACE/HOLIK/ANNA UTILITY REHAB	WW1945843	440,000	440,000	440,000	-	-
W WOODSON VILLAGE REHAB	WW1957430	3,875,000	3,875,000	3,875,000	-	-
W McCULLOCH UTILITY REHAB	WW1900001	3,783,900	3,783,900	3,783,900	-	-
ST2202 EISENHOWER REHAB - SEWER LINE REHAB	WW2204	125,000	150,000	-	125,000	25,000
ST1801 LINCOLN AVENUE REHAB	WW1900002	313,000	1,100,000	313,000	-	787,000
ST2006 JONES BUTLER SEWER LINE REHAB	WW2001	100,000	100,000	50,000	-	50,000
CCWWTP PRESSURIZED LINE AND PUMP REP.	TBD	827,300	827,300	-	-	-
ST2003 JAMES PARKWAY PURYEAR DRIVE SEWER REHAB	WW2102	88,000	180,000	88,000	-	92,000
ST2101 KRENEK TAP REHAB	WW2203	630,000	630,000	-	150,000	480,000
HENSEL PARK LS PUMP REPLACEMENT	WW2207	80,000	80,000	-	80,000	-
STALLINGS & UNIVERSITY OAKS WW IMPROVEMENTS	WW2208	-	33,000	-	33,000	-
<b>SUBTOTAL</b>					<b>\$ 388,000</b>	<b>\$ 1,784,000</b>
<b>TREATMENT &amp; DISPOSAL/PUMPING PLANT - SSWOC/SPWOC</b>						
CC DEWATERING IMPROVEMENTS (CENTRIFUGE)	WW1800008	5,054,000	5,054,000	5,054,000	-	-
CARTERS CREEK FUELING STATION	WW1869610	200,000	250,000	150,000	50,000	50,000
IF LC CAPACITY EXPANSION	WW1945495	39,227,500	39,227,500	39,227,500	-	-
LCWWTP CONTINGENCY	WW1900008	1,512,500	1,512,500	1,512,500	-	-
CARTER CREEK BLOWER BLDG #2 REPL	WW1800003	1,762,550	1,762,550	1,762,550	-	-
CARTER CREEK BLOWER BLDG #3 REPL	WW1900003	1,762,867	1,762,867	1,762,867	-	-
CCWWTP EFFLUENT CLOTH FILTRATION SYSTEM	WW2202	5,329,594	5,329,594	-	1,000,000	4,329,594
CCWWTP STRUCTURE COATING REPLACEMENT	WW1900006	350,000	350,000	287,335	62,665	-
DECOMMISSION CARTER LAKE WWTF	WW2002	650,000	1,200,000	550,000	100,000	550,000
<b>SUBTOTAL</b>					<b>\$ 1,212,665</b>	<b>\$ 4,929,594</b>
<b>TREATMENT &amp; DISPOSAL/SEWER GENERAL PLANT - SGWOC</b>						
SCADA - NEW LIFT STATIONS	WW1800006	250,000	250,000	213,409	36,591	-
CC FIBER RING	WW2302	160,000	160,000	-	-	160,000
* UTILITY SERVICE CENTER RENOVATIONS	WW1441517	2,955,000	2,955,000	500,000	-	-
CARTER CREEK EQUIPMENT BUILDING	WW1800004	900,000	950,000	806,000	94,000	50,000
REPURPOSE CARTER CREEK BUILDINGS	WW1957448	300,000	300,000	202,000	98,000	-
lick CREEK LAND BUFFER	WW2103	551,188	551,188	551,188	-	-
CARTER CREEK LAND BUFFER	WW1872097	300,000	300,000	300,000	-	-
SECURITY CAMERA IMPROVEMENTS	WW2201	580,000	580,000	-	580,000	-
<b>SUBTOTAL</b>					<b>\$ 808,591</b>	<b>\$ 210,000</b>
WW CONTINGENCY	WW1700001				370,000	450,000
WW BUDGET TRANSFER	WWXTRANSR				47,000	-
MONTHLY WASTEWATER SERVICES	MONTHLY				150,000	150,000
CLOSED PROJECTS						
<b>CAPITAL PROJECTS SUBTOTAL</b>					<b>\$ 6,632,506</b>	<b>\$ 25,148,594</b>
GENERAL AND ADMINISTRATIVE CHARGES					250,643	198,362
DEBT ISSUANCE COST					65,750	73,250
<b>TOTAL EXPENDITURES</b>					<b>\$ 6,948,899</b>	<b>\$ 25,420,206</b>
<b>MEASUREMENT FOCUS INCREASE (DECREASE)</b>						
<b>ENDING FUND BALANCE:</b>					<b>\$ 33,901,479</b>	<b>\$ 11,773,278</b>

IF Impact Fee Eligible Capital Project

STXXXX 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.

ARPA Project partially funded via American Rescue Plan Act funds.

# WASTEWATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY20	PROJECTED EXPENDITURES							
	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
\$ 26,285,648	\$ 24,638,781	\$ 12,716,484	\$ 4,441,274	\$ 880,851	\$ 258,151	\$ 253,069	\$ 281,641	
\$ 11,650,000	\$ 13,150,000	\$ 14,650,000	\$ 14,400,000	\$ 7,300,000	\$ 300,000	\$ 1,500,000	\$ -	
18,658	61,597	127,000	89,000	18,000	5,000	5,000	6,000	
2,000,000	3,000,000	2,200,000	500,000	600,000	400,000	500,000	500,000	
-	-	-	-	-	-	-	-	
-	-	7,500,000	-	-	-	-	-	
\$ 13,668,658	\$ 16,211,597	\$ 24,477,000	\$ 14,989,000	\$ 7,918,000	\$ 705,000	\$ 2,005,000	\$ 506,000	
\$ 39,954,306	\$ 40,850,378	\$ 37,193,484	\$ 19,430,274	\$ 8,798,851	\$ 963,151	\$ 2,258,069	\$ 787,641	
-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
668,785	1,159,225	3,830,183	7,857,663	-	-	-	-	-
-	-	3,500,000	-	-	-	-	-	-
13,634,668	461,139	14,161	12,000	-	-	-	-	-
15,741	9,102	1,625,000	2,780,182	-	-	-	-	-
574,954	284,570	1,090,336	7,645,700	-	-	-	-	-
75,266	580,000	400,000	400,000	5,000,000	5,000,000	-	-	-
27,867	-	67,133	-	-	-	-	-	-
-	2,642	365,013	1,352,493	250,368	-	-	-	-
-	993	238,499	600,063	394,193	-	-	-	-
1,489,971	17,306	11,211	-	-	-	-	-	-
-	-	-	-	-	-	301,567	1,549,433	-
-	-	-	2,343,679	7,581,321	-	-	-	-
51,439	-	-	-	-	-	-	-	-
20,175	-	50,000	-	-	-	-	-	-
\$ 16,558,866	\$ 2,514,978	\$ 11,291,535	\$ 23,091,780	\$ 13,325,882	\$ 5,100,000	\$ 401,567	\$ 1,649,433	\$ 100,000
-	-	-	263,740	1,124,260	-	-	-	-
366,252	-	-	-	-	-	-	-	-
39,795	205	-	-	-	-	-	-	-
39,415	339,354	475	-	-	-	-	-	-
372,188	215,090	2,659,196	-	-	-	-	-	-
179,232	116,682	395,813	3,092,173	-	-	-	-	-
-	-	-	12,563	131,187	-	-	-	-
38,855	151	15,999	740,875	246,958	-	-	-	-
-	5,739	1,849	-	76,000	-	-	-	-
-	-	-	-	827,300	-	-	-	-
-	3,393	13,500	158,530	-	-	-	-	-
-	-	32,100	304,170	272,070	-	-	-	-
-	-	80,000	-	-	-	-	-	-
-	-	33,000	-	-	-	-	-	-
\$ 1,035,736	\$ 680,615	\$ 3,231,932	\$ 4,572,051	\$ 2,677,775	\$ -	\$ -	\$ -	\$ -
446,478	837,436	3,751,739	-	-	-	-	-	-
6,670	3,856	6,000	104,489	109,530	-	-	-	-
23,721,365	10,793,105	4,477,645	-	-	-	-	-	-
-	-	250,000	-	-	-	-	-	-
44,108	1,339	660,000	1,057,103	-	-	-	-	-
44,125	32,635	676,000	1,010,108	-	-	-	-	-
-	-	-	578,303	1,781,291	2,970,000	-	-	-
-	-	350,000	-	-	-	-	-	-
-	5,750	863,177	292,933	-	-	-	-	-
\$ 24,262,746	\$ 11,674,121	\$ 11,034,561	\$ 3,042,936	\$ 1,890,821	\$ 2,970,000	\$ -	\$ -	\$ -
28,728	(8,902)	25,000	50,000	100,000	50,000	-	-	-
-	-	-	160,000	-	-	-	-	-
39,835	6,533	-	-	-	-	-	-	-
16,463	19,930	227,500	663,831	-	-	-	-	-
-	-	300,000	-	-	-	-	-	-
-	135	551,053	-	-	-	-	-	-
-	-	-	300,000	-	-	-	-	-
-	-	580,000	-	-	-	-	-	-
\$ 85,026	\$ 17,697	\$ 1,683,553	\$ 1,173,831	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -
-	-	370,000	450,000	150,000	150,000	150,000	150,000	150,000
-	-	47,000	-	-	-	-	-	-
121,821	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
674,450	8,920	-	-	-	-	-	-	-
\$ 15,683,682	\$ 27,817,501	\$ 32,480,598	\$ 18,294,478	\$ 8,420,000	\$ 701,567	\$ 1,949,433	\$ 400,000	
216,576	250,643	198,362	182,945	84,200	7,016	19,494	4,000	
-	65,750	73,250	72,000	36,500	1,500	7,500	-	
\$ 15,900,258	\$ 28,133,894	\$ 32,752,210	\$ 18,549,423	\$ 8,540,700	\$ 710,083	\$ 1,976,427	\$ 404,000	
584,732								
\$ 24,638,781	\$ 12,716,484	\$ 4,441,274	\$ 880,851	\$ 258,151	\$ 253,069	\$ 281,641	\$ 383,641	

## Enterprise Funds Capital Improvement Projects Estimated Operations and Maintenance Costs\*

	Projected					
	FY23	FY24	FY25	FY26	FY27	Comments
Electric Projects						
Distribution Automation	25,000	26,000	27,000	28,000	29,000	Maintenance and support
SiPass System	12,000	12,000	12,000	12,000	12,000	Maintenance and support
Electric Project Totals	\$ 37,000	\$ 38,000	\$ 39,000	\$ 40,000	\$ 41,000	
Water Projects						
Rock Prairie Road Elevated Storage Tower	5,000	5,200	5,400	5,600	5,800	Annual cleaning/inspection
Water Project Totals	\$ 5,000	\$ 5,200	\$ 5,400	\$ 5,600	\$ 5,800	
Wastewater Projects						
Carters Creek Diversion Lift Station & Force Main	100,000	103,000	106,100	109,300	112,600	Utilities, maintenance
Carters Creek Dewatering Improvements	80,000	82,400	84,900	87,400	90,000	Supplies, maintenance, utilities
LCWWTP Capacity Expansion	100,000	103,000	106,100	109,300	112,600	Supplies, maintenance, utilities
Wastewater Project Totals	\$ 280,000	\$ 288,400	\$ 297,100	\$ 306,000	\$ 315,200	
Total Estimated O&M Costs	\$ 322,000	\$ 331,600	\$ 341,500	\$ 351,600	\$ 362,000	

\*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 either be included in the base budget or added via Budget Amendment. By approving capital projects, the City inherently approves the related additional O&M costs needed to run and maintain the new infrastructure. As projects become more defined, the O&M estimates may be revised.



CITY OF COLLEGE STATION  
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## SPECIAL REVENUE FUNDS CAPITAL IMPROVEMENT PROJECTS

		PROPOSED		BUDGET APPROPRIATIONS		
PROJECT #	FY22 BUDGET	FY23 BUDGET	THROUGH FY21	FY22	FY23	
SPECIAL REVENUE FUNDS						
HOTEL TAX FUND (3121)						
VETERAN'S PARK PHASE II	HM1606	-	-	-	-	-
TEXAS INDEPENDENCE BALLPARK AT MIDTOWN*	HM1607	6,800,000	6,800,000	-	6,800,000	-
1207 TEXAS AVENUE RENOVATION	HM2100	1,500,000	1,500,000	250,000	1,250,000	-
FUN FOR ALL FUND (4140)						
FUN FOR ALL PLAYGROUND PHASES I & II	PK1409	2,706,000	2,706,000	2,706,000	-	-
SIDEWALK ZONE FUNDS (3021-3035)						
SOUTHWOOD SW DESIGN	ST1710	42,453	42,453	42,453	-	-
GPR - CL W OF WOODLAKE TO ROYDER	ST1703	36,790	36,790	36,790	-	-
HOLLEMAN DRIVE SOUTH SIDEWALK	ST1607	20,400	20,400	20,400	-	-
DRAINAGE UTILITY FUND (3912)						
MINOR DRAINAGE IMPROVEMENTS**	SD1701	100,000	100,000	100,000	100,000	100,000
CULVERT @ MILLIFF/REDMOND	SD1604	916,500	916,500	566,500	350,000	-
DRAINAGE CIP INVENTORY	SD1702	270,000	270,000	270,000	-	-
IMPR @ UNIVERSITY OAKS & STALLINGS	SD2001	600,000	600,000	300,000	300,000	-
CAPITAL PROJECTS SUBTOTAL			\$ 4,292,143	\$ 8,800,000	\$ 100,000	

\* All project expenses will be incurred in Parks CIP; prior Budgets showed the HOT Fund incurring a portion of these capital expenses. The City will transfer funds from the HOT Fund to Parks CIP to cover these previously forecasted expenses.

\*\* This project is budgeted at \$100,000 annually

# SPECIAL REVENUE FUNDS CAPITAL IMPROVEMENT PROJECTS

ACTUALS		PROJECTED EXPENDITURES							
THROUGH FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	
36,529	-	-	-	-	-	-	-	-	-
44,990	-	-	-	-	-	-	-	-	-
-	29,800	1,470,200	-	-	-	-	-	-	-
2,331,592	76,396	-	-	-	-	-	-	-	-
36,000	-	6,223	-	-	-	-	-	-	-
36,790	-	-	-	-	-	-	-	-	-
20,400	-	-	-	-	-	-	-	-	-
132,842	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
38,954	-	350,000	566,500	-	-	-	-	-	-
258,200	-	-	-	-	-	-	-	-	-
-	-	-	600,000	-	-	-	-	-	-
\$ 2,936,298	\$ 106,196	\$ 1,926,423	\$ 1,266,500	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	

# PARK LAND DEDICATION CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	FY22 BUDGET	PROPOSED FY23 BUDGET	BUDGET APPROPRIATIONS		
				THROUGH FY21	FY22	FY23
BEGINNING FUND BALANCE:					\$ 5,125,220	\$ 2,210,513
ADDITIONAL RESOURCES:						
CONTRIBUTIONS					\$ 500,000	\$ 650,000
INVESTMENT EARNINGS					13,000	22,100
INTRAGOVERNMENTAL TRANSFERS					-	-
OTHER					-	-
SUBTOTAL ADDITIONAL RESOURCES					\$ 513,000	\$ 672,100
TOTAL RESOURCES AVAILABLE					\$ 5,638,220	\$ 2,882,613

## PARK LAND DEDICATION FUNDS

<b>ZONE 1</b>					110,000	-
<b>ZONE 2</b>					42,000	-
<b>ZONE 3</b>					65,000	-
FUN FOR ALL PLAYGROUND	PK1409	257,175	257,175	257,175	-	-
<b>ZONE 4</b>						
* VETERAN'S PARK AMENITIES	PK1902	243,000	243,000	243,000	-	-
SUMMIT CROSSING PARK DESIGN	PK1908	64,000	64,000	64,000	-	-
<b>ZONE 5</b>						
<b>ZONE 6</b>						
<b>ZONE 7</b>					80,000	-
<b>ZONE 8</b>						
** <b>ZONE 9 (incl ZONE 24)</b>					18,000	-
*** LICK CREEK TRAILHEAD & PARKING	ST1711	121,788	121,788	121,788	-	-
<b>ZONE 10</b>						
** <b>ZONE 11 (incl ZONE 14)</b>						
LICK CREEK TRAIL WIDENING	PK2101	10,795	10,795	10,795	-	-
<b>ZONE 12</b>				15,000	-	-
<b>ZONE 13</b>				20,000	-	-
<b>ZONE 15</b>					185,000	-
<b>ZONE 16</b>						
** <b>COMMUNITY PARK ZONE A/B</b>						
POTENTIAL LAND PURCHASES	TBD	3,578,750	3,578,750	-	-	-
ADAMSON LAGOON POOL IMPR.	PK2102	71,040	71,040	71,040	-	-
** <b>COMMUNITY PARK ZONE C/D</b>						
FUN FOR ALL PLAYGROUND	PK1409	830,157	830,157	830,157	-	-
* VETERAN'S PARK AMENITIES	PK1902	250,000	250,000	250,000	-	-
LICK CREEK TRAIL WIDENING	PK2101	3,920	3,920	3,920	-	-
CLOSED PROJECTS						

## & FUTURE PROJECTS

CAPITAL PROJECTS SUBTOTAL

OTHER		-	-
GENERAL & ADMIN. CHARGES		23,590	-
<b>TOTAL EXPENDITURES</b>		\$ 523,590	\$ -

MEASUREMENT FOCUS INCREASE (DECREASE)

## ENDING FUND BALANCE:

\* Additional project costs will be expensed in the Parks and Recreation CIP Fund.

\*\* These Funds were combined in FY18 by a change to the Park Land ordinance.

\*\*\* Additional project costs will be expensed in the Streets CIP Fund.

& Future projects expected once additional Zone balances are collected. Projects will be identified and approved in future Budgets once sufficient funds are collected.



# PARK LAND DEDICATION CAPITAL IMPROVEMENT PROJECTS

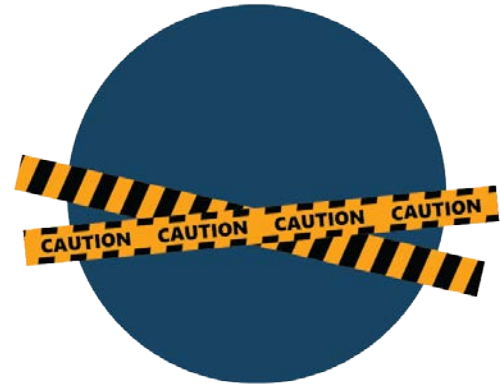
ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
	\$ 5,125,220	\$ 5,385,199	\$ 2,210,513	\$ 2,382,613	\$ 2,930,613	\$ 2,989,613	\$ 2,989,613	\$ 2,949,613
	\$ 846,918	\$ 500,000	\$ 650,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	4,086	13,000	22,100	48,000	59,000	60,000	60,000	59,000
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	\$ 851,004	\$ 513,000	\$ 672,100	\$ 548,000	\$ 559,000	\$ 560,000	\$ 560,000	\$ 559,000
	\$ 5,976,224	\$ 5,898,199	\$ 2,882,613	\$ 2,930,613	\$ 3,489,613	\$ 3,549,613	\$ 3,549,613	\$ 3,508,613
			110,000					
			42,000					
			65,000					
156,792	12,937	-	-	-	-	-	-	-
89,225	149,074	-	-	-	-	-	-	-
49,410	-	-	-	-	-	-	-	-
			80,000					
			18,000					
19,427	100,966	-	-	-	-	-	-	-
-	-	10,795						
			185,000					
-	-	3,578,750						
-	-	70,631	-	-	-	-	-	-
663,051	4,727	-	-	-	-	-	-	-
-	230,716	-	-	-	-	-	-	-
-	-	3,920						
-	-	-	-	-	-	-	-	-
-	-	-	-	-	500,000	600,000	650,000	750,000
\$	498,421	\$ 3,664,096	\$ 500,000	\$ -	\$ 500,000	\$ 600,000	\$ 650,000	\$ 750,000
	-	-	-	-	-	-	-	-
	18,132	23,590	-	-	-	-	-	-
\$	516,553	\$ 3,687,686	\$ 500,000	\$ -	\$ 500,000	\$ 600,000	\$ 650,000	\$ 750,000
\$	(74,473)							
\$	5,385,199	\$ 2,210,513	\$ 2,382,613	\$ 2,930,613	\$ 2,989,613	\$ 2,949,613	\$ 2,899,613	\$ 2,758,613

# City of College Station

## Sidewalk Zones Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Fund Balance</b>	\$ 137,912	\$ 182,135	\$ 182,135	\$ 177,210		\$ 177,210	
<b>Revenues</b>							
Contributions	\$ 49,828	\$ -	\$ -	\$ 10,100	\$ -	\$ 10,100	-
Investment Earnings	277	-	-	3,200	-	3,200	-
<b>Total Revenues</b>	\$ 50,105	\$ -	\$ -	\$ 13,300	\$ -	\$ 13,300	-
<b>Total Funds Available</b>	<b>\$188,017</b>	<b>\$182,135</b>	<b>\$182,135</b>	<b>\$190,510</b>	<b>\$0</b>	<b>\$190,510</b>	-
<b>Transfers:</b>							
G&A Transfers Out	5,880	4,925	4,925	-	-	-	-100.00%
Capital Transfers Out	-	-	-	-	-	-	-
<b>Total Transfers (Sources) Uses</b>	5,880	4,925	4,925	-	-	-	-100.00%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 5,880</b>	<b>\$ 4,925</b>	<b>\$ 4,925</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-100.00%
<b>Total Increase (Decrease)*</b>	\$ 44,225	\$ (4,925)	\$ (4,925)	\$ 13,300	\$ -	\$ 13,300	
Measurement Focus Increase (Decrease)	(2)						
<b>Ending Assigned and Unassigned Fund Balance</b>	<b>\$ 182,135</b>	<b>\$ 177,210</b>	<b>\$ 177,210</b>	<b>\$ 190,510</b>	<b>\$ -</b>	<b>\$ 190,510</b>	7.51%

# Property & Casualty Insurance Fund

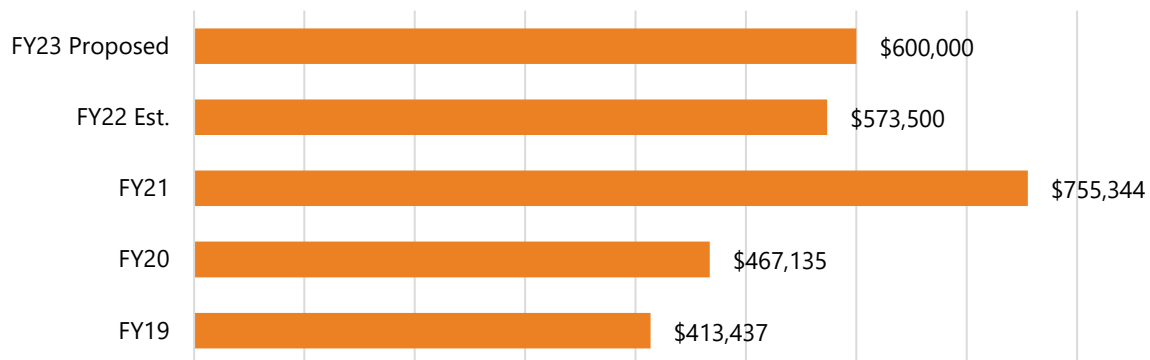


The Property and Casualty Fund ensures that the City can adequately cover potential property and liability losses.

Premiums charged to the departments are based on the five-year average claims' history and the number of budgeted FTEs. Premiums are budgeted to increase 20% in FY23 to cover the projected increase in property damage claims. The City's Risk personnel also pursues subrogation claims to recover accident costs from the at-fault party when there are damages to City property.

Five years claims history shows the steady increase in claims primarily due to hailstorms that caused damages to City vehicles and facilities. Winter storm Uri in February 2021 caused over 180 instances of damages at city facilities.

## 5 YEAR PROPERTY CLAIMS HISTORY



Salary and benefits expenses in this fund include one full-time Property Claims Staff Assistant, and a portion of the Risk & Workforce Compliance Manager, Safety Program Specialist, Risk Management Analyst, and a Commercial (CDL) Program Specialist.

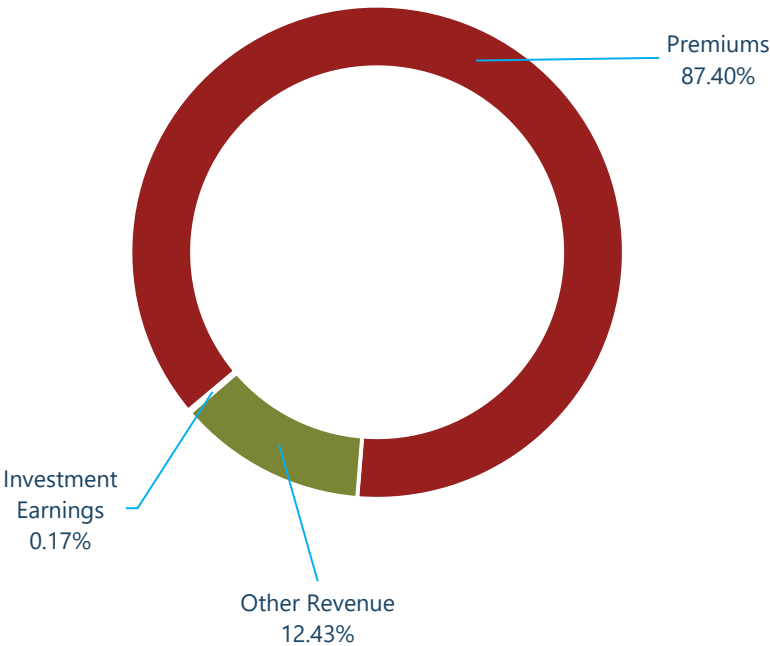
No SLAs were requested for FY23. Working capital is projected to decrease in FY23 but will meet the planned 25% reserve balance for this fund.

# City of College Station

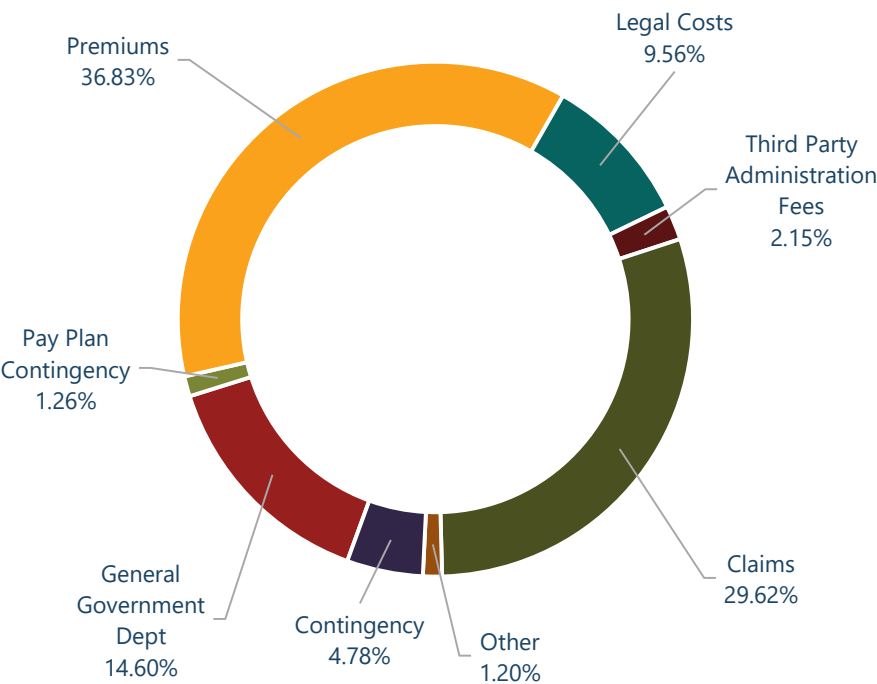
## Property Casualty Insurance Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 1,596,498	\$ 1,339,644	\$ 1,339,644	\$ 834,378		\$ 834,378	
<b>Revenues</b>							
Premiums	\$ 999,972	\$ 1,330,000	\$ 1,330,000	\$ 1,602,186	\$ -	\$ 1,602,186	20.47%
Other Revenue	411,445	227,800	227,800	227,800	-	227,800	0.00%
Investment Earnings	3,336	3,200	3,200	3,200	-	3,200	0.00%
Misc Non-Operating	538,519	-	92,285	-	-	-	-
<b>Total Revenues</b>	\$ 1,953,272	\$ 1,561,000	\$ 1,653,285	\$ 1,833,186	\$ -	\$ 1,833,186	17.44%
<b>Total Funds Available</b>	\$ 3,549,770	\$ 2,900,644	\$ 2,992,929	\$ 2,667,564		\$ 2,667,564	
<b>Expenditures:</b>							
General Government Dept	\$ 216,311	\$ 237,748	\$ 262,840	\$ 305,693	\$ -	\$ 305,693	28.58%
Pay Plan Contingency	-	5,553	-	26,433	-	26,433	
<b>Total Operating Expenditures</b>	\$ 216,311	\$ 243,301	\$ 262,840	\$ 332,126	\$ -	\$ 332,126	36.51%
<b>Transfers:</b>							
Transfers Out	485,347	56,048	148,333	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	485,347	56,048	148,333	-	-	-	-100.00%
<b>Other (Sources) Uses</b>							
Premiums	593,217	603,100	700,809	771,000	-	771,000	27.84%
Legal Costs	171,213	200,000	200,000	200,000	-	200,000	0.00%
Third Party Administration Fees	31,616	45,000	45,000	45,000	-	45,000	0.00%
Claims	772,344	715,527	676,569	620,000	-	620,000	-13.35%
Other	3,957	40,000	25,000	25,000	-	25,000	-37.50%
Contingency	-	100,000	100,000	100,000	-	100,000	0.00%
<b>Total Other (Sources) Uses</b>	1,572,346	1,703,627	1,747,378	1,761,000	-	1,761,000	3.37%
<b>Total Expenditures &amp; Transfers</b>	\$ 2,274,004	\$ 2,002,976	\$ 2,158,551	\$ 2,093,126	\$ -	\$ 2,093,126	4.50%
<b>Total Increase (Decrease)*</b>	\$ (320,732)	\$ (441,976)	\$ (505,266)	\$ (259,940)	\$ -	\$ (259,940)	
Measurement Focus Increase (Decrease)	63,878						
<b>Ending Working Capital</b>	\$ 1,339,644	\$ 897,669	\$ 834,378	\$ 574,438	\$ -	\$ 574,438	-36.01%

PROPERTY AND CASUALTY FUND-  
SOURCES



PROPERTY AND CASUALTY FUND-  
USES



**City of College Station**  
**Property Casualty Fund**  
**Operations Expenditure Summary**

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Property Casualty Admin.	\$ 216,311	\$ 237,748	\$ 262,840	\$ 305,693	\$ -	\$ 305,693	28.58%
Pay Plan Contingency	-	5,553	-	26,433	-	26,433	
<b>TOTAL</b>	<b>\$ 216,311</b>	<b>\$ 243,301</b>	<b>\$ 262,840</b>	<b>\$ 332,126</b>	<b>\$ -</b>	<b>\$ 332,126</b>	<b>36.51%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 182,123	\$ 187,036	\$ 210,901	\$ 228,522	\$ -	\$ 228,522	22.18%
Health Insurance	30,107	32,142	33,369	37,271	-	37,271	15.96%
Supplies	-	20	20	650	-	650	3150.00%
Maintenance	-	-	-	-	-	-	-
Purchased Services	4,082	18,550	18,550	39,250	-	39,250	111.59%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	5,553	-	26,433	-	26,433	
<b>TOTAL</b>	<b>\$ 216,311</b>	<b>\$ 243,301</b>	<b>\$ 262,840</b>	<b>\$ 332,126</b>	<b>\$ -</b>	<b>\$ 332,126</b>	<b>36.51%</b>

PERSONNEL						
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Property Casualty Admin.	2.50	3.00	3.00	-	3.00	0.00%
TOTAL	2.50	3.00	3.00	-	3.00	0.00%

# Employee Benefits Fund



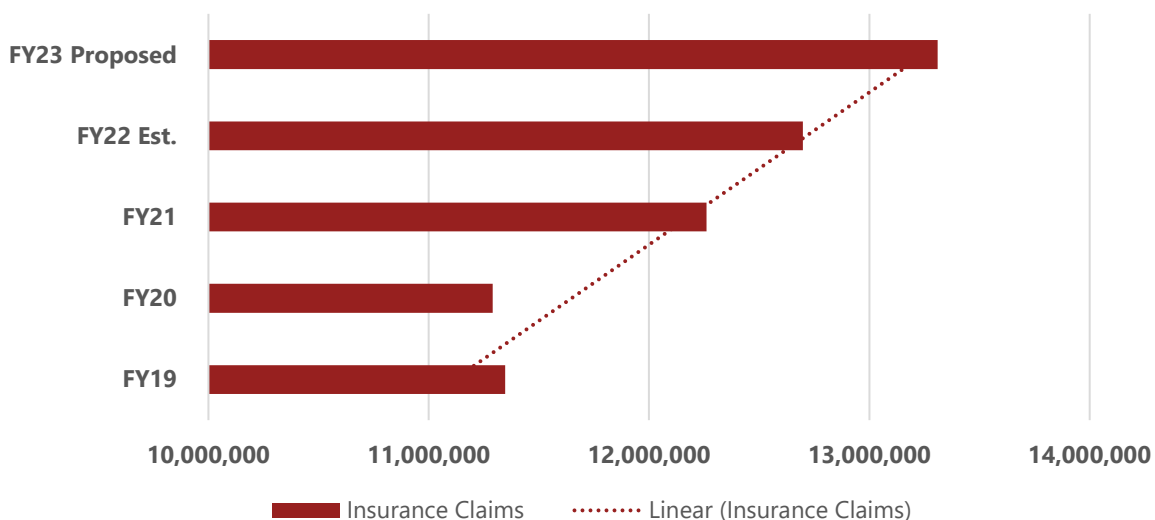
The City has been self-funded for employee benefits since 2004. The Employee Benefits Fund is used for the collection of employer and employee paid contributions as well as the payment of claims and premiums for the City's Health benefits including Medical, Dental, Prescription, Stop-Loss and funding for the City's Retirement Obligations and Employee Health Clinic.

City-paid Employee Health insurance premiums are forecasted to increase 15.4% for FY23. This increase in premiums will offset the anticipated increase in claims, premiums, and Employee Health Clinic expenses. In FY23, for the third consecutive year, the employee paid portion of health insurance premium will not increase.

Funding for the City's Retirement Obligations began in FY18 and is calculated at the department level on a budgeted FTE basis.

The Employee Health Clinic 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. The City continues to monitor the impact of COVID-19 on the City's health plan.

## Employee Benefits Claims History



In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan. Human Resources maintains internal data tracking that are not currently published as KPIs.

The FY23 budget includes the following service level adjustment:

<b>Service Level Adjustments</b>	<b>One-Time</b>	<b>Recurring</b>	<b>Total</b>	<b>Strategic Plan</b>	<b>KPI</b>
Wellness Funding - Activity Room, Staff & Programming	\$28,600	\$152,700	\$181,300	Goal 1 and 2	
<b>Employee Benefits SLAs Total</b>	<b>\$28,600</b>	<b>\$152,700</b>	<b>\$181,300</b>		

- SLA proposed for Wellness funding. City staff states: This funding request is in alignment with the City's desire to improve employee health behaviors, create a culture of wellness, and provide the critically necessary support for mental and emotional wellbeing. This request includes an additional staff resource to coordinate the City's wellness programming, the introduction of a wellness activity room in City Hall as a pilot opportunity, and additional funding for enhanced wellness activities and programming.

Employee Benefits Fund working capital is projected to surpass 35% of expenditures in FY23.

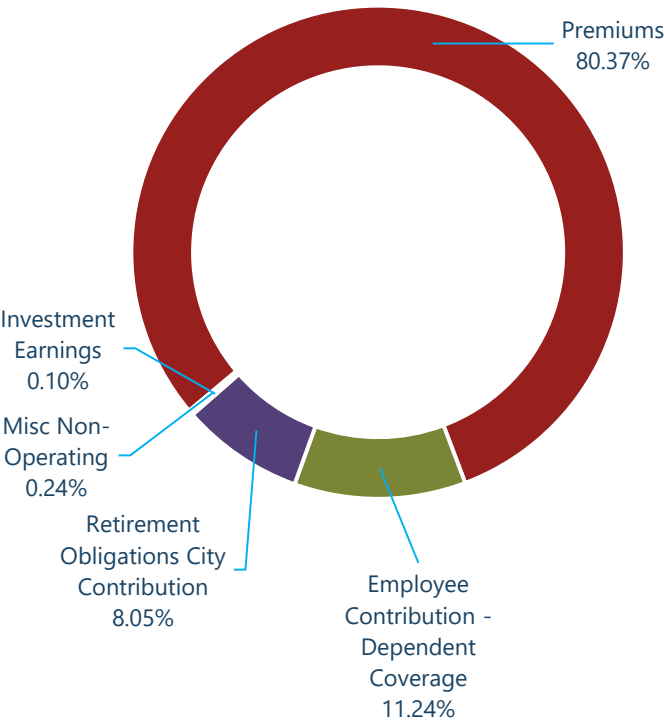


# City of College Station

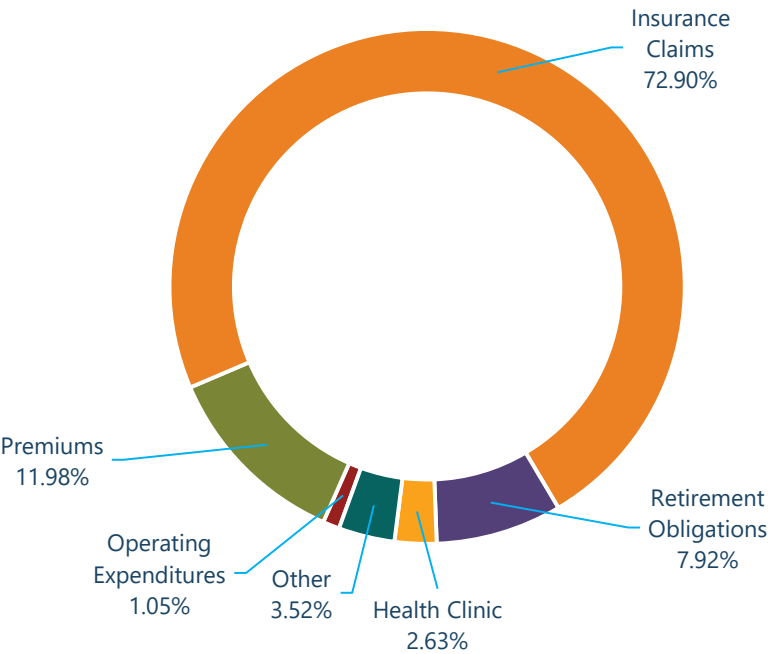
## Employee Benefits Fund Summary

	FY21	FY22	FY22	FY23	FY23	FY23	% Change
	Actual	Revised Budget	Year-End Estimate	Base Budget	Proposed SLAs	Proposed Budget	Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 8,673,411	\$ 7,002,710	\$ 7,002,710	\$ 7,833,584		\$ 7,833,584	
<b>Revenues</b>							
Premiums	\$ 11,610,868	\$ 13,094,400	\$ 13,094,400	\$ 14,829,478	\$ -	\$ 14,829,478	13.25%
Employee Contribution - Dependent Coverage	1,988,725	2,054,400	2,054,400	2,074,400	-	2,074,400	0.97%
Other Revenue	693,456	615,000	615,000	-	-	-	-100.00%
Retirement Obligations City Contribution	1,280,556	1,365,640	1,365,640	1,486,129	-	1,486,129	8.82%
Investment Earnings	17,059	18,900	18,900	19,000	-	19,000	0.53%
Misc Non-Operating	34,470	35,000	42,848	43,000	-	43,000	22.86%
<b>Total Revenues</b>	\$ 15,625,133	\$ 17,183,340	\$ 17,191,188	\$ 18,452,007	\$ -	\$ 18,452,007	7.38%
<b>Total Funds Available</b>	\$ 24,298,544	\$ 24,186,050	\$ 24,193,898	\$ 26,285,591		\$ 26,285,591	
<b>Expenditures:</b>							
General Government Dept	\$ 83,430	\$ 82,975	\$ 92,679	\$ 85,304	\$ 101,300	\$ 186,604	124.89%
Pay Plan Contingency	-	-	-	5,102	-	5,102	-
<b>Total Operating Expenditures</b>	\$83,430	\$82,975	\$92,679	\$90,406	\$101,300	\$191,706	131.04%
<b>Other (Sources) Uses</b>							
Premiums	1,976,364	1,979,800	2,023,280	2,187,000	-	2,187,000	10.47%
Third Party Administration Fees	25,487	96,800	30,200	125,000	-	125,000	29.13%
Insurance Claims	12,261,329	13,200,800	12,698,255	13,310,600	-	13,310,600	0.83%
Other Non-Dept - Professional Services	159,152	190,700	190,700	200,000	-	200,000	4.88%
Retirement Obligations	2,426,719	1,331,000	1,331,000	1,446,089	-	1,446,089	8.65%
Health Clinic	403,779	436,000	436,000	479,600	-	479,600	10.00%
Other	102,471	116,200	116,200	138,200	80,000	218,200	87.78%
Contingency	-	100,000	100,000	100,000	-	100,000	0.00%
<b>Total Other (Sources) Uses</b>	17,355,300	17,451,300	16,925,635	17,986,489	80,000	18,066,489	3.53%
<b>Total Expenditures &amp; Transfers</b>	\$ 17,438,729	\$ 17,534,275	\$ 17,018,314	\$ 18,076,895	\$ 181,300	\$ 18,258,195	4.13%
<b>Total Increase (Decrease)*</b>	\$ (1,813,596)	\$ (350,935)	\$ 172,874	\$ 375,112	\$ (181,300)	\$ 193,812	
Measurement Focus Increase (Decrease)	142,895		658,000				
<b>Ending Working Capital</b>	\$ 7,002,710	\$ 6,651,775	\$ 7,833,584	\$ 8,208,696	\$ (181,300)	\$ 8,027,396	20.68%

# EMPLOYEE BENEFITS FUND- SOURCES



# EMPLOYEE BENEFITS FUND- USES



**City of College Station**  
**Employee Benefits Fund**  
**Operations Expenditure Summary**

EXPENDITURE BY DEPARTMENT								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Employee Benefits Admin	\$ 83,430	\$ 82,975	\$ 92,679	\$ 85,304	\$ 101,300	\$ 186,604	124.89%	
Pay Plan Contingency	-	-	-	5,102	-	5,102	-	
<b>TOTAL</b>	<b>\$ 83,430</b>	<b>\$ 82,975</b>	<b>\$ 92,679</b>	<b>\$ 90,406</b>	<b>\$ 101,300</b>	<b>\$ 191,706</b>	<b>131.04%</b>	

EXPENDITURE BY CLASSIFICATION								
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Salaries and Benefits	\$ 71,470	\$ 69,693	\$ 79,381	\$ 70,010	\$ 81,699	\$ 151,709	117.68%	
Health Insurance	11,960	12,850	13,298	14,842	15,101	29,943	133.02%	
Supplies	-	-	-	20	3,800	3,820	-	
Maintenance	-	-	-	-	-	-	-	
Purchased Services	-	432	-	432	700	1,132	162.04%	
Capital Outlay	-	-	-	-	-	-	-	
Pay Plan Contingency	-	-	-	5,102	-	5,102	-	
<b>TOTAL</b>	<b>\$ 83,430</b>	<b>\$ 82,975</b>	<b>\$ 92,679</b>	<b>\$ 90,406</b>	<b>\$ 101,300</b>	<b>\$ 191,706</b>	<b>131.04%</b>	

PERSONNEL							
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23	
Employee Benefits Admin	1.00	1.00	1.00	1.00	2.00	100.00%	
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>100.00%</b>	

# OTHER INSURANCE FUNDS



These funds collect revenue from City departments and have restricted expense types and/or amounts.

## WORKERS COMPENSATION INSURANCE FUND

The City is self-insured for Worker's Compensation coverage, which absorbs the cost of medical treatment and lost wages for injuries incurred by employees while carrying out the functions of their job.

Worker's Compensation premiums are based on the actual amounts charged to departments to cover the City's costs. The City charges various positions based on the Texas Department of Insurance's annual ratings. The City collects the contributions for each fund/department in the Worker's Compensation Fund to pay out claims as they are filed.

No SLAs were requested for FY23.

Working capital is anticipated to decrease due to the projected increase in claims paid and will exceed 42% of expenditures.

## UNEMPLOYMENT INSURANCE FUND

The City collects revenues as a percentage of each employee's salary; however, the City has decided to forego collection of this revenue due to sufficient fund balance.

FY23 revenues reflect investment income only. FY23 proposed expenditures budget has a nominal increase to cover potential claims from former employees.

No SLAs were requested for FY23.

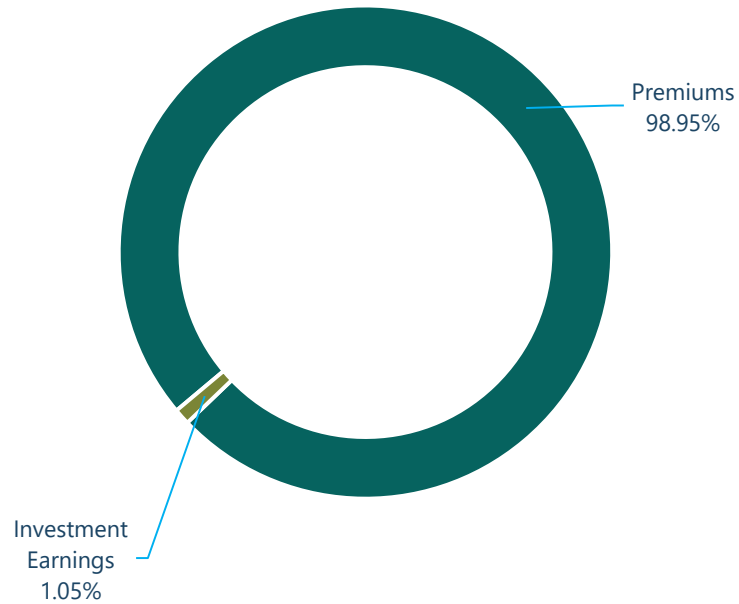
Working capital is anticipated to decrease in FY23 and will exceed 42% of expenditures.

# City of College Station

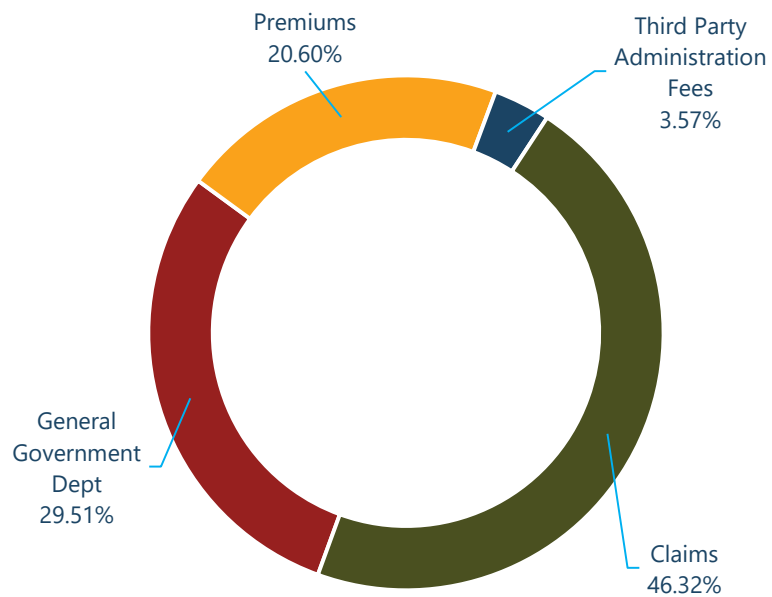
## Workers Compensation Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 2,358,448	\$ 2,138,013	\$ 2,138,013	\$ 1,908,669		\$ 1,908,669	
<b>Revenues</b>							
Premiums	\$ 425,026	\$ 462,000	\$ 448,140	\$ 470,924	\$ -	\$ 470,924	1.93%
Investment Earnings	4,632	4,800	5,300	5,000	-	5,000	4.17%
<b>Total Revenues</b>	\$ 429,658	\$ 466,800	\$ 453,440	\$ 475,924	\$ -	\$ 475,924	1.95%
<b>Total Funds Available</b>	<b>\$2,788,106</b>	<b>\$2,604,813</b>	<b>\$2,591,453</b>	<b>\$2,384,593</b>		<b>\$2,384,593</b>	
<b>Expenditures:</b>							
General Government Dept	\$ 157,657	\$ 171,442	\$ 184,441	\$ 219,130	\$ -	\$ 219,130	27.82%
Pay Plan Contingency	-	-	-	22,964	-	22,964	-
<b>Total Operating Expenditures</b>	\$ 157,657	\$ 171,442	\$ 184,441	\$ 242,094	\$ -	\$ 242,094	41.21%
<b>Other (Sources) Uses</b>							
Premiums	122,997	176,500	139,443	153,000	-	153,000	-13.31%
Third Party Administration Fees	26,466	26,500	26,500	26,500	-	26,500	0.00%
Claims	209,740	227,400	332,400	344,000	-	344,000	51.28%
Other	-	2,500	-	-	-	-	-100.00%
<b>Total Other (Sources) Uses</b>	359,203	432,900	498,343	523,500	-	523,500	20.93%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 516,860</b>	<b>\$ 604,342</b>	<b>\$ 682,784</b>	<b>\$ 765,594</b>	<b>\$ -</b>	<b>\$ 765,594</b>	26.68%
<b>Total Increase (Decrease)*</b>	\$ (87,201)	\$ (137,542)	\$ (229,344)	\$ (289,670)	\$ -	\$ (289,670)	
Measurement Focus Increase (Decrease)	(133,234)						
<b>Ending Working Capital</b>	<b>\$ 2,138,013</b>	<b>\$ 2,000,471</b>	<b>\$ 1,908,669</b>	<b>\$ 1,618,999</b>	<b>\$ -</b>	<b>\$ 1,618,999</b>	-19.07%

## WORKERS COMPENSATION FUND- SOURCES



## WORKS COMPENSATION FUND- USES



# City of College Station

## Workers Compensation Insurance Fund

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT													
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget		% Change in Budget from FY22 to FY23
Workers Comp Admin	\$ 157,657	\$	171,442	\$	184,441	\$	219,130	\$	-	\$	219,130		27.82%
Pay Plan Contingency	-		-		-		22,964		-		22,964		-
TOTAL	\$ 157,657	\$	171,442	\$	184,441	\$	242,094	\$	-	\$	242,094		41.21%

EXPENDITURE BY CLASSIFICATION													
	FY21 Actual		FY22 Revised Budget		FY22 Year-End Estimate		FY23 Proposed Base Budget		FY23 Proposed SLAs		FY23 Proposed Budget		% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 139,881	\$	140,542	\$	164,475	\$	185,089	\$	-	\$	185,089		31.70%
Health Insurance	17,776		19,300		19,966		22,441		-		22,441		16.27%
Supplies	-		-		-		-		-		-		-
Maintenance	-		-		-		-		-		-		-
Purchased Services	-		11,600		-		11,600		-		11,600		0.00%
Capital Outlay	-		-		-		-		-		-		-
Pay Plan Contingency	-		-		-		22,964		-		22,964		-
<b>TOTAL</b>	<b>\$ 157,657</b>	<b>\$</b>	<b>171,442</b>	<b>\$</b>	<b>184,441</b>	<b>\$</b>	<b>242,094</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>242,094</b>		<b>41.21%</b>

PERSONNEL						
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Workers Comp Admin	1.50	2.00	2.00	-	2.00	0.00%
TOTAL	1.50	2.00	2.00	-	2.00	0.00%

# City of College Station

## Unemployment Insurance Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 276,043	\$ 252,758	\$ 252,758	\$ 193,258		\$ 193,258	
<b>Revenues</b>							
Investment Earnings	\$ 474	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	0.00%
<b>Total Revenues</b>	\$ 474	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	0.00%
<b>Total Funds Available</b>	\$ 276,517	\$ 253,258	\$ 253,258	\$ 193,758	\$ -	\$ 193,758	
<b>Other (Sources) Uses</b>							
Claims	23,759	60,000	60,000	61,000	-	61,000	1.67%
<b>Total Other (Sources) Uses</b>	23,759	60,000	60,000	61,000	-	61,000	1.67%
<b>Total Expenditures &amp; Transfers</b>	\$ 23,759	\$ 60,000	\$ 60,000	\$ 61,000	\$ -	\$ 61,000	1.67%
<b>Total Increase (Decrease)*</b>	\$ (23,285)	\$ (59,500)	\$ (59,500)	\$ (60,500)	\$ -	\$ (60,500)	
Measurement Focus Increase (Decrease)							
<b>Ending Working Capital</b>	\$ 252,758	\$ 193,258	\$ 193,258	\$ 132,758	\$ -	\$ 132,758	-31.31%



# Replacement Funds



The Replacement Funds are internal service funds that the City uses to replace eligible vehicles and equipment. 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 general, departments or funds pay contributions to the appropriate Fund for the future replacement of vehicles or equipment that they use.

## FLEET REPLACEMENT FUND

Fleet replacement contributions are paid by the department or fund that uses the vehicle. The City gradually accumulates funds for when the City replaces the vehicle or piece of equipment.

FY23 proposed replacement contributions are:

Interdepartmental Charges	FY21 Actual	FY22 Revised Budget	FY22 Year End Estimate	FY23 Proposed Budget
Drainage Fund	\$ 256,956	\$ 267,720	\$ 267,720	\$ 300,179
Electric Fund	565,440	582,989	582,989	762,523
Fleet Maintenance Fund	21,360	21,574	21,574	23,731
General Fund	3,150,924	3,274,404	3,274,404	4,051,490
Northgate Parking Fund	8,016	8,100	8,100	8,910
Solid Waste Fund	1,605,828	1,645,292	1,645,292	1,841,692
Wastewater Fund	383,004	386,927	386,927	386,927
Water Fund	189,540	241,479	241,479	273,979
<b>Interdept Charges Total</b>	<b>\$ 6,181,068</b>	<b>\$ 6,428,485</b>	<b>\$ 6,428,485</b>	<b>\$ 7,649,431</b>

The City schedules replacements based on asset age, total hours used/miles driven, and unit repair history. The City will not automatically replace an asset if it reached its scheduled replacement age or use threshold. Some assets wear out faster than others, due to usage conditions, assignment, and frequency of use. The City may replace some vehicles sooner 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.

FY23 replacements were preordered via FY22 budget amendment #2 in anticipation of supply chain disruptions in the automobile industry. The FY23 replacement list is included in the budget document for reference purposes.

## **INFORMATION TECHNOLOGY (IT) REPLACEMENT FUND**

The IT replacement fund was created to control costs and prepare for technology no longer supported by the vendor. The fund receives charges from departments based on the expected life of their technology.

Items included in the IT Replacement Fund are:

- |                                |                                       |
|--------------------------------|---------------------------------------|
| a. Conference Rooms Displays   | i. Scanners                           |
| b. Copiers                     | j. Servers                            |
| c. Desktops                    | k. Uninterruptable Power Source (UPS) |
| d. iPad/tablets                | l. Printers                           |
| e. Laptops                     | m. ICE Project                        |
| f. Mobile Data Terminals (MDT) | n. CAD/RMS                            |
| g. Monitors                    |                                       |
| h. Phones                      |                                       |

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.

There is a FY23 transfer in from General Fund to IT Replacement Fund to set aside funds for a financial system replacement.

FY23 transfers out to the General Fund are:

- \$5,212 mobile data terminal ticket writers.
- \$20,160 UPS traffic systems batteries.
- \$34,000 City UPS devices
- \$250,000 city-wide laptops.

## **EQUIPMENT REPLACEMENT FUND**

The Fire equipment replacement plan was established to phase-in the replacement of extrication tools, self-contained 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 in FY30.

Police department also makes contributions for replacing heavy armor plates.

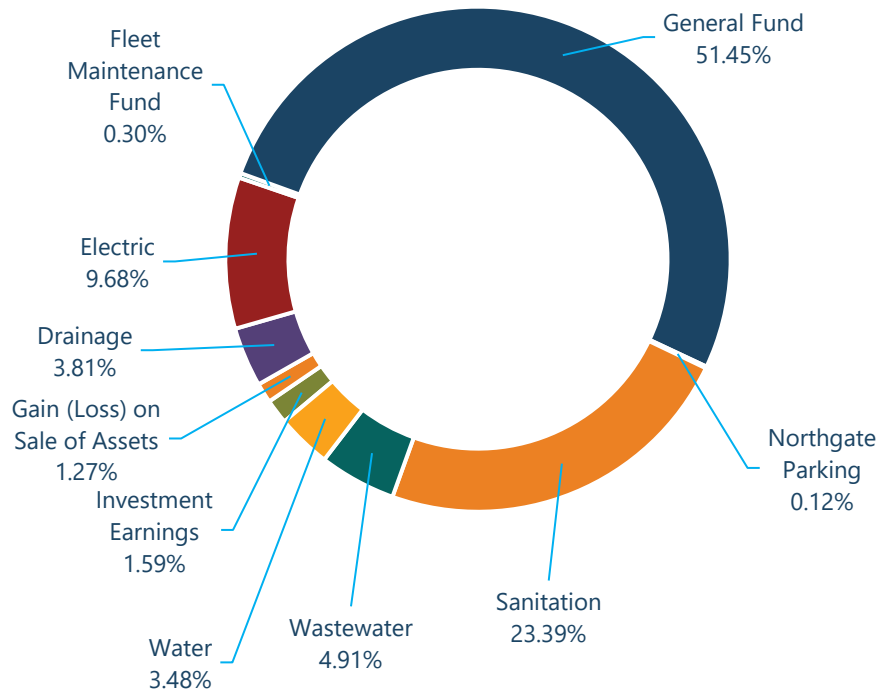
Replacements are budgeted as a transfer to the applicable department for purchase. There are no scheduled replacements for FY23.

# City of College Station

## Fleet Replacement Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	<b>\$ 18,505,870</b>	<b>\$ 22,752,173</b>	<b>\$ 22,752,173</b>	<b>\$ 14,789,890</b>		<b>\$14,789,890</b>	
<b>Revenues</b>							
Interdepartmental Charges	\$ 6,181,068	\$ 6,428,485	\$ 6,428,485	\$ 7,649,431	\$ -	\$ 7,649,431	18.99%
Investment Earnings	38,167	25,000	25,000	125,000	-	125,000	400.00%
Gain (Loss) on Sale of Assets	466,164	100,000	100,000	100,000	-	100,000	0.00%
<b>Total Revenues</b>	<b>\$ 6,685,399</b>	<b>\$ 6,553,485</b>	<b>\$ 6,553,485</b>	<b>\$ 7,874,431</b>	<b>\$ -</b>	<b>\$ 7,874,431</b>	<b>20.16%</b>
<b>Total Funds Available</b>	<b>\$ 25,191,269</b>	<b>\$ 29,305,658</b>	<b>\$ 29,305,658</b>	<b>\$ 22,664,321</b>	<b>\$ -</b>	<b>\$22,664,321</b>	
<b>Transfers:</b>							
Transfers In	(479,189)	(56,048)	(148,333)	-	-	-	-100.00%
Transfers Out	2,918,284	14,664,101	14,664,101	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	<b>2,439,095</b>	<b>14,608,053</b>	<b>14,515,768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,439,095</b>	<b>\$ 14,608,053</b>	<b>\$ 14,515,768</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Total Increase (Decrease)*</b>	<b>\$ 4,246,304</b>	<b>\$ (8,054,568)</b>	<b>\$ (7,962,283)</b>	<b>\$ 7,874,431</b>	<b>\$ -</b>	<b>\$ 7,874,431</b>	
Measurement Focus Increase (Decrease)	(1)						
<b>Ending Working Capital</b>	<b>\$ 22,752,173</b>	<b>\$ 14,697,605</b>	<b>\$ 14,789,890</b>	<b>\$ 22,664,321</b>	<b>\$ -</b>	<b>\$22,664,321</b>	<b>54.20%</b>

## FLEET REPLACEMENT FUND-SOURCES



# FY23 FLEET REPLACEMENT LIST

## PRE-ORDERED IN FY22

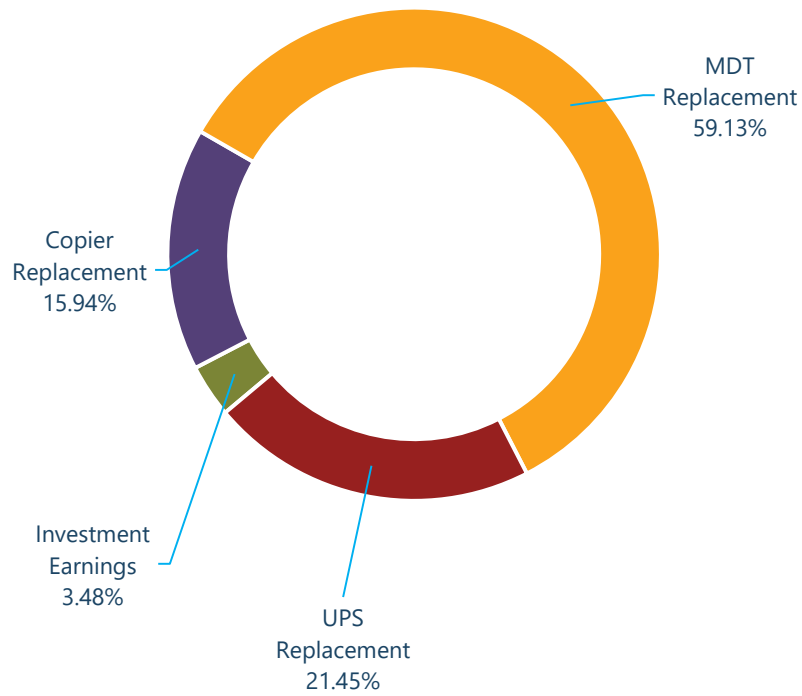
Department	Vehicle	Year	Description	Replacement Cost
PUBLIC WORKS STREETS	3105	2006	INTERSTATE TRAILER	40,000
PUBLIC WORKS STREETS	3112	2004	RUSH EQUIP TRAILER	40,000
PUBLIC WORKS STREETS	3134	2016	RHINO CUTTER	20,000
DRAINAGE	3200	2013	CHEVROLET 2500HD RC 2WD	70,000
DRAINAGE	3203	2009	JOHN DEERE 6430 TRACTOR	150,000
DRAINAGE	3207	2004	FORD F450 RC 4WD	80,000
FLEET	3302	2015	CHEVROLET 1500 CC 2WD	45,000
POLICE	4147	2017	CHEVROLET TAHOE K-9 UNIT	70,000
POLICE	4100	2018	CHEVROLET TAHOE PPV	70,000
POLICE	4166	2017	CHEVROLET TAHOE K-9 UNIT	70,000
POLICE	4604	2013	FORD EXPLORER	50,000
FIRE	5107	2013	CHEVROLET TAHOE	70,000
FIRE	5111/5111ME	2015	CHEVROLET 3500 RC 2WD AMBULANCE W/ONAN GEN	450,000
FIRE	5112/5112ME	2015	CHEVROLET 3500 RC 4WD AMBULANCE W/ONAN GEN	450,000
FIRE	5155/5155ME	2009	PIERCE VELOCITY PUMPER FIRE TRUCK	1,400,000
FIRE	5156/5156ME	2009	PIERCE VELOCITY FIRE TRUCK W/ONAN GEN	1,400,000
PLANNING & DEVELOPMENT	6111	2013	CHEVROLET 1500 CC 2WD	45,000
SOLID WASTE	7234	2018	AUTOCAR FRONT END LOADER	408,000
SOLID WASTE	7235	2018	AUTOCAR FRONT END LOADER	408,000
PARKS AND RECREATION	8331	1994	CUSTOM BOAT AND TRAILER	15,000
PARKS AND RECREATION	8339	2015	JOHN DEERE PRO GATOR	28,000
PARKS AND RECREATION	8383	2013	TORO WORKMAN MDX-D	28,000
PARKS AND RECREATION	8408	1998	CUSTOM TRAILER, SHOP BUILT	20,000
PARKS AND RECREATION	8437	2012	JOHN DEERE 3038E W/CANOPY	30,000
ELECTRIC FUND	9103	2001	CUSTOM ENCLOSED TRAILER	40,000
ELECTRIC FUND	9135	1985	WELLS CARGO ENCLOSED TRAILER-OIL	40,000
ELECTRIC FUND	9200	2013	CHEVROLET 3500HD CC 2WD UTILITY TRUCK	80,000
ELECTRIC FUND	9209	2013	CHEVROLET 1500 CC 2WD	45,000
ELECTRIC FUND	9227	2000	CUSTOM TRAILER, 18'	30,000
ELECTRIC FUND	9266/9266ME	2001	PACE ENCLOSED TRAILER W/WAUKESHA PIERCE GEN	50,000
ELECTRIC FUND	9270	2003	CUSTOM TRAILER, 18'	15,000
ELECTRIC FUND	9279	2010	CHEVROLET 2500 PASSENGER VAN	60,000
ELECTRIC FUND	9283	2011	FREIGHTLINER DIGGER DERRICK	500,000
WATER	9494	2017	CHEVROLET 1500 DC 2WD	45,000
WASTEWATER	9511	2013	CHEVROLET 1500 CC 2WD	45,000
				<b>\$ 6,407,000</b>

# City of College Station

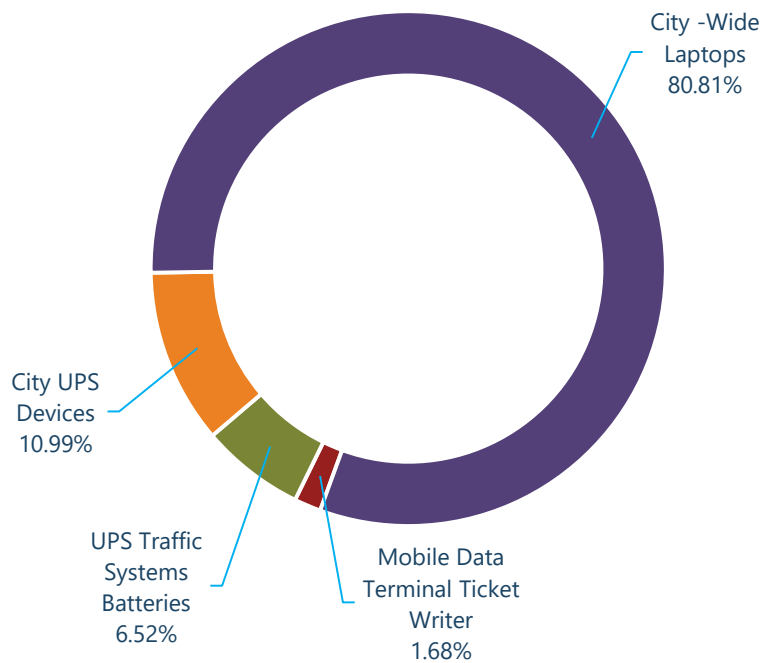
## IT Replacement Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 1,430,798	\$ 3,574,266	\$ 3,574,266	\$ 5,628,925		\$ 5,628,925	
<b>Revenues</b>							
Interdepartmental Charges	\$ 254,148	\$ 727,889	\$ 727,889	\$ 710,088	\$ -	\$ 710,088	-2.45%
Investment Earnings	4,307	1,911	8,508	8,700	-	8,700	355.26%
Gain (Loss) on Sale of Assets	301	-	6,835	-	-	-	-
<b>Total Revenues</b>	\$ 258,756	\$ 729,800	\$ 743,232	\$ 718,788	\$ -	\$ 718,788	-1.51%
<b>Total Funds Available</b>	<b>\$ 1,689,554</b>	<b>\$ 4,304,066</b>	<b>\$ 4,317,498</b>	<b>\$ 6,347,713</b>	<b>\$ -</b>	<b>\$ 6,347,713</b>	
<b>Transfers:</b>							
Transfers In	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	-	(2,000,000)	0.00%
Transfers In - CIP	-	(260,000)	(260,000)	(300,000)	-	(300,000)	15.38%
Transfers Out	115,288	948,573	948,573	312,572	-	312,572	-67.05%
<b>Total Transfers (Sources) Uses</b>	(1,884,712)	(1,311,427)	(1,311,427)	(1,987,428)	-	(1,987,428)	51.55%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ (1,884,712)</b>	<b>\$ (1,311,427)</b>	<b>\$ (1,311,427)</b>	<b>\$ (1,987,428)</b>	<b>\$ -</b>	<b>\$ (1,987,428)</b>	51.55%
<b>Total Increase (Decrease)*</b>	\$ 2,143,468	\$ 2,041,227	\$ 2,054,659	\$ 2,706,216	\$ -	\$ 2,706,216	
Measurement Focus Increase (Decrease)							
<b>Ending Working Capital</b>	<b>\$ 3,574,266</b>	<b>\$ 5,615,493</b>	<b>\$ 5,628,925</b>	<b>\$ 8,335,141</b>	<b>\$ -</b>	<b>\$ 8,335,141</b>	48.43%

## IT REPLACEMENT FUND- SOURCES



## IT REPLACEMENT FUND- USES



# City of College Station

## Equipment Replacement Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 1,097,411	\$ 1,243,154	\$ 1,243,154	\$ 1,356,608		\$ 1,356,608	
<b>Revenues</b>							
Interdepartmental Charges	\$ 363,600	\$ 332,567	\$ 332,567	\$ 176,934	\$ -	\$ 176,934	-46.80%
Investment Earnings	2,337	2,262	2,262	2,300	-	2,300	1.68%
<b>Total Revenues</b>	\$ 365,937	\$ 334,829	\$ 334,829	\$ 179,234	\$ -	\$ 179,234	-46.47%
<b>Total Funds Available</b>	\$ 1,463,348	\$ 1,577,983	\$ 1,577,983	\$ 1,535,842	\$ -	\$ 1,535,842	
<b>Transfers:</b>							
Transfers Out for Replacements	220,194	155,633	221,375	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	220,194	155,633	221,375	-	-	-	-100.00%
<b>Total Expenditures &amp; Transfers</b>	\$ 220,194	\$ 155,633	\$ 221,375	\$ -	\$ -	\$ -	-100.00%
<b>Total Increase (Decrease)*</b>	\$ 145,743	\$ 179,196	\$ 113,454	\$ 179,234	\$ -	\$ 179,234	
Measurement Focus Increase (Decrease)							
<b>Ending Working Capital</b>	\$ 1,243,154	\$ 1,422,350	\$ 1,356,608	\$ 1,535,842	\$ -	\$ 1,535,842	7.98%



# 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 charges paid by the applicable City departments.

Fleet personnel provide operating departments with safe, available, properly 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 several 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. Fleet charges to the departments are projected to increase 24% due to price increases for current and prior years parts and labor.

Expenditures in this fund are primarily parts and personnel (mechanics and other support staff).

There are no proposed SLAs for FY23.

Contingency budget has increased to \$100,000 to cover possible inflationary increases in FY23.

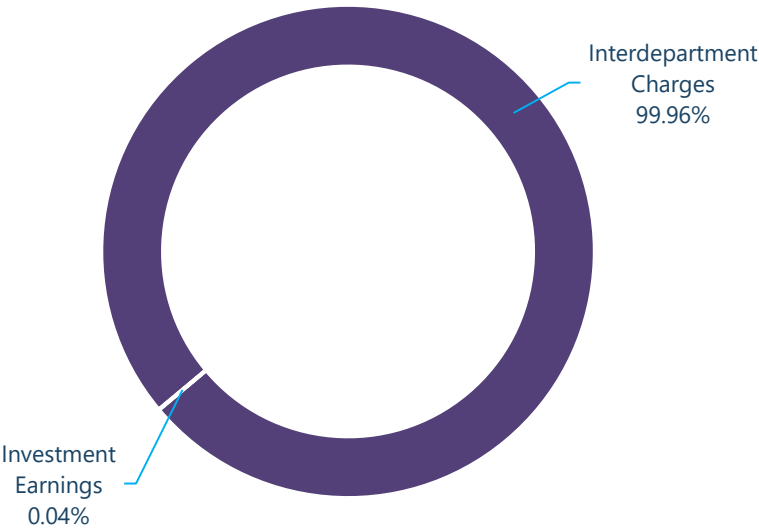
Working capital is projected to increase in FY23 due to the proposed fleet charges for the addition of eighteen new vehicles and/or heavy equipment to the City's fleet.

# City of College Station

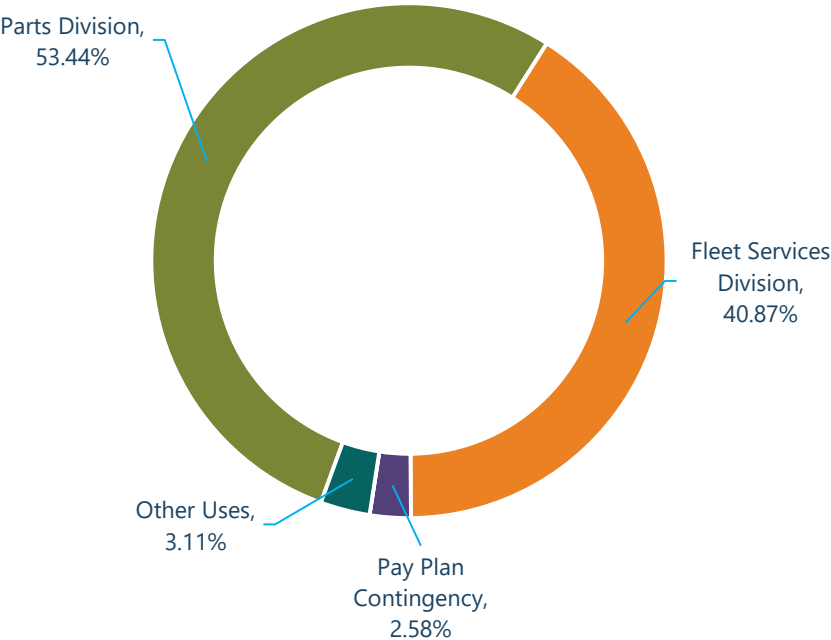
## Fleet Maintenance Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 491,742	\$ 596,232	\$ 596,232	\$ 381,139		\$ 381,139	
<b>Revenues</b>							
Fleet Charges	\$ 2,661,936	\$ 2,697,400	\$ 2,697,400	\$ 3,334,200	\$ -	\$ 3,334,200	23.61%
Investment Earnings	1,301	1,260	1,260	1,260	-	1,260	0.00%
Misc Non-Operating	-	-	318	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,663,237</b>	<b>\$ 2,698,660</b>	<b>\$ 2,698,978</b>	<b>\$ 3,335,460</b>	<b>\$ -</b>	<b>\$ 3,335,460</b>	<b>23.60%</b>
<b>Total Funds Available</b>	<b>\$ 3,154,979</b>	<b>\$ 3,294,892</b>	<b>\$ 3,295,210</b>	<b>\$ 3,716,599</b>	<b>\$ -</b>	<b>\$ 3,716,599</b>	
<b>Expenditures:</b>							
Public Works Dept	\$ 2,535,335	\$ 2,917,933	\$ 2,914,071	\$ 3,036,762	\$ -	\$ 3,036,762	4.07%
Pay Plan Contingency	-	4,191	-	82,911	-	82,911	
<b>Total Operating Expenditures</b>	<b>\$ 2,535,335</b>	<b>\$ 2,922,124</b>	<b>\$ 2,914,071</b>	<b>\$ 3,119,673</b>	<b>\$ -</b>	<b>\$ 3,119,673</b>	<b>6.76%</b>
<b>Transfers:</b>							
Transfers In - Replacements	-	(89,266)	(89,266)	-	-	-	-100.00%
<b>Total Transfers (Sources) Uses</b>	<b>-</b>	<b>(89,266)</b>	<b>(89,266)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Other (Sources) Uses</b>							
Capital Outlay	-	89,266	89,266	-	-	-	-100.00%
Other	21,805	-	-	-	-	-	-
Contingency	-	-	-	100,000	-	100,000	-
<b>Total Other (Sources) Uses</b>	<b>21,805</b>	<b>89,266</b>	<b>89,266</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>12.02%</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,557,140</b>	<b>\$ 2,922,124</b>	<b>\$ 2,914,071</b>	<b>\$ 3,219,673</b>	<b>\$ -</b>	<b>\$ 3,219,673</b>	<b>10.18%</b>
<b>Total Increase (Decrease)*</b>	<b>\$ 106,097</b>	<b>\$ (223,464)</b>	<b>\$ (215,093)</b>	<b>\$ 115,787</b>	<b>\$ -</b>	<b>\$ 115,787</b>	
Measurement Focus Increase (Decrease)	(1,607)						
<b>Ending Working Capital</b>	<b>\$ 596,232</b>	<b>\$ 372,768</b>	<b>\$ 381,139</b>	<b>\$ 496,926</b>	<b>\$ -</b>	<b>\$ 496,926</b>	<b>33.31%</b>

# FLEET MAINTENANCE FUND- SOURCES



# FLEET MAINTENANCE FUND- USES



# City of College Station

## Fleet Maintenance Fund

### Operations Expenditure Summary

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Parts	\$ 1,502,533	\$ 1,593,735	\$ 1,597,228	\$ 1,720,538	\$ -	\$ 1,720,538	7.96%
Fleet Services	1,032,802	1,324,198	1,316,843	1,316,224	-	1,316,224	-0.60%
Pay Plan Contingency	-	4,191	-	82,911	-	82,911	
<b>TOTAL</b>	<b>\$ 2,535,335</b>	<b>\$ 2,922,124</b>	<b>\$ 2,914,071</b>	<b>\$ 3,119,673</b>	<b>\$ -</b>	<b>\$ 3,119,673</b>	<b>6.76%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 923,050	\$ 1,119,756	\$ 1,115,229	\$ 1,107,279	\$ -	\$ 1,107,279	-1.11%
Health Insurance	178,196	231,541	231,541	252,124	-	252,124	8.89%
Supplies	1,361,009	1,461,166	1,461,831	1,538,049	-	1,538,049	5.26%
Maintenance	24,174	28,007	28,007	30,066	-	30,066	7.35%
Purchased Services	48,907	77,463	77,463	109,244	-	109,244	41.03%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	4,191	-	82,911	-	82,911	
<b>TOTAL</b>	<b>\$ 2,535,335</b>	<b>\$ 2,922,124</b>	<b>\$ 2,914,071</b>	<b>\$ 3,119,673</b>	<b>\$ -</b>	<b>\$ 3,119,673</b>	<b>6.76%</b>

PERSONNEL						
	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Parts	3.00	3.00	3.00	-	3.00	0.00%
Fleet Services	14.00	15.00	15.00	-	15.00	0.00%
TOTAL	17.00	18.00	18.00	-	18.00	0.00%

# Utility Customer Service Fund



The Utility Customer Service (UCS) Fund is an Internal Service Fund that accumulates utility billing and collection revenues and expenses. The UCS Department provides the following services to the Electric, Water, Wastewater, Solid Waste, Drainage, and Roadway Maintenance Funds:

- Utility billing and collection
- Service connection and disconnection
- Customer account creation
- General customer service

UCS revenue consists primarily of transfers from the utility funds to cover expenses UCS incurs on their behalf.

In FY22, the City reexamined KPIs that are historically collected and began the process of assuring that they could be more succinctly focused on priorities of the City's strategic plan.

The budget for FY23 includes the following service level adjustments:

Service Level Adjustments	One Time	Recurring	Total	Strategic Plan	KPI
Temporary help for UCS systems installation	\$112,400	-	\$112,400	Goal 2	KPI 2
Landscaping and Building Exterior	30,000	-	30,000		
Interior remodel - Lobby and Bathroom	90,000	-	90,000		
Permanent barriers for drive thru	20,000	-	20,000		
<b>Utility Customer Service SLA Total</b>	<b>\$252,400</b>	-	<b>\$252,400</b>		

- The approved FY21 SLA for software replacement is projected to begin in October 2022. In order to allow staff to work on implementation and training without disrupting service for customers, temporary assistance will be necessary when the City deploys the new software.
- UCS's building lacks landscaping and is need of power washing.
- Lobby and Bathrooms need to be remodeled and modernized.
- The drive thru has been closed since 2013. Permanent barriers are requested to replace the existing temporary cones.

Strategic Plan goals for UCS are included with Fiscal Service in the General Fund section.

The FY23 operating budget increased due to the requested SLA's, Fixed Cost adjustments, and inflationary pressures in supplies and other necessary operating expenses. A substantial increase in Computer Software Supplies results from the approved FY21 SLA for software replacement. FY23 non-operating budget increased due to Contingency reserves in anticipation of additional inflation pressure.

# City of College Station

## Utility Customer Service Fund Summary

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change Budget FY22 to FY23
<b>Beginning Working Capital</b>	\$ 518,824	\$ 1,007,986	\$ 1,007,986	\$ 1,774,133		\$ 1,774,133	
<b>Revenues</b>							
Service Charges	\$ 3,241,200	\$ 3,597,000	\$ 3,597,000	\$ 3,597,000	\$ -	\$ 3,597,000	0.00%
Other Revenue	156,811	159,833	161,936	153,000	-	153,000	-4.28%
Investment Earnings	1,627	1,103	3,021	1,200	-	1,200	8.79%
<b>Total Revenues</b>	<b>\$ 3,399,637</b>	<b>\$ 3,757,936</b>	<b>\$ 3,761,957</b>	<b>\$ 3,751,200</b>	<b>\$ -</b>	<b>\$ 3,751,200</b>	<b>-0.18%</b>
<b>Total Funds Available</b>	<b>\$ 3,918,461</b>	<b>\$ 4,765,922</b>	<b>\$ 4,769,943</b>	<b>\$ 5,525,333</b>	<b>\$ -</b>	<b>\$ 5,525,333</b>	
<b>Expenditures:</b>							
Fiscal Services Dept	\$ 2,921,864	\$ 3,715,104	\$ 2,985,132	\$ 4,095,193	\$ 252,400	\$ 4,347,593	17.02%
Pay Plan Contingency	-	4,804	-	82,596	-	82,596	
<b>Total Operating Expenditures</b>	<b>\$ 2,921,864</b>	<b>\$ 3,719,908</b>	<b>\$ 2,985,132</b>	<b>\$ 4,177,789</b>	<b>\$ 252,400</b>	<b>\$ 4,430,189</b>	<b>19.09%</b>
<b>Other (Sources) Uses</b>							
Misc Nonoperating Exp	-	-	10,678	-	-	-	-
Contingency	-	-	-	75,000	-	75,000	-
<b>Total Other (Sources) Uses</b>	<b>-</b>	<b>-</b>	<b>10,678</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>	<b>-</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,921,864</b>	<b>\$ 3,719,908</b>	<b>\$ 2,995,810</b>	<b>\$ 4,252,789</b>	<b>\$ 252,400</b>	<b>\$ 4,505,189</b>	<b>21.11%</b>
<b>Total Increase (Decrease)*</b>	<b>\$ 477,773</b>	<b>\$ 38,028</b>	<b>\$ 766,147</b>	<b>\$ (501,589)</b>	<b>\$ (252,400)</b>	<b>\$ (753,989)</b>	
Measurement Focus Increase (Decrease)	11,389						
<b>Ending Working Capital</b>	<b>\$ 1,007,986</b>	<b>\$ 1,046,014</b>	<b>\$ 1,774,133</b>	<b>\$ 1,272,544</b>	<b>\$ (252,400)</b>	<b>\$ 1,020,144</b>	<b>-2.47%</b>

**City of College Station**  
**Utility Customer Service Fund**  
**Operations Expenditure Summary**

EXPENDITURE BY DEPARTMENT							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Billing/Collections	\$ 2,921,864	\$ 3,715,104	\$ 2,985,132	\$ 4,095,193	\$ 252,400	\$ 4,347,593	17.02%
Pay Plan Contingency	-	4,804	-	82,596	-	82,596	
<b>TOTAL</b>	<b>\$ 2,921,864</b>	<b>\$ 3,719,908</b>	<b>\$ 2,985,132</b>	<b>\$ 4,177,789</b>	<b>\$ 252,400</b>	<b>\$ 4,430,189</b>	<b>19.09%</b>

EXPENDITURE BY CLASSIFICATION							
	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 941,894	\$ 997,741	\$ 949,893	\$ 1,043,584	\$ -	\$ 1,043,584	4.59%
Health Insurance	230,999	256,819	261,368	311,179	-	311,179	21.17%
Supplies	22,592	32,631	24,265	399,135	-	399,135	1123.20%
Maintenance	6,099	27,176	10,284	7,161	-	7,161	-73.65%
Purchased Services	1,720,280	2,400,737	1,739,322	2,334,134	252,400	2,586,534	7.74%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	4,804	-	82,596	-	82,596	
<b>TOTAL</b>	<b>\$ 2,921,864</b>	<b>\$ 3,719,908</b>	<b>\$ 2,985,132</b>	<b>\$ 4,177,789</b>	<b>\$ 252,400</b>	<b>\$ 4,430,189</b>	<b>19.09%</b>

PERSONNEL							
	FY21 Actual	FY22 Revised Budget		FY23 Proposed Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
Billing/Collections	20.00	20.00		20.00	-	20.00	0.00%
<b>TOTAL</b>	<b>20.00</b>	<b>20.00</b>		<b>20.00</b>	<b>-</b>	<b>20.00</b>	<b>0.00%</b>





**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE ADOPTING A BUDGET FOR THE 2022-2023 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.**

**WHEREAS**, a proposed budget for the fiscal year October 1, 2022, to September 30, 2023, 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 exercise, approve and execute all contract renewal options for any approved contracts, subject to and contingent upon appropriation of sufficient budgeted funds by the City, 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 2022-23 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 contracts and documents authorizing the payment of funds and to expend public funds for expenditures that are \$100,000 or less; to exercise, approve and execute all contract renewal options for any approved contracts, subject to and contingent upon appropriation of sufficient budgeted funds by the City, 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 8:** That this ordinance shall become effective immediately after passage and approval.

**PASSED AND APPROVED THIS 11TH DAY OF AUGUST, 2022.**

**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
<b>Scheduled Replacement/Repair/Additions</b>			
Replacement Computers	214	2,200	470,800
City Works Toughbooks	60	2,500	150,000
Replacement Printers	20	950	19,000
Replacement Copiers			51,125
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			152,300
Replace single server	3	10,000	30,000
Server replacement parts			10,000
Server OS replacement/upgrade			40,000
SQL Std	10	4,000	40,000
Replacement UPS battery/units			86,300
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
<b>Subtotal - Scheduled Replacement</b>			<b>1,427,525</b>
<b>Service Level Adjustments</b>			
Beyond Trust Password Safe			65,000
System Center Configuration Manager (SCCM) Remediation			40,000
Camera Maintenance			25,000
<b>Subtotal - Service Level Adjustments</b>			<b>25,000</b>
<b>Unscheduled Replacements/Additions</b>			
Estimated Additional Computer setups	75	1,800	135,000
not identified specifically in budget includes but not limited to: Monitor, network card, extended warranty, added memory			
Estimated Standard Desktop Software			20,000
not identified specifically in budget Includes but not limited to: Microsoft Office , Trend, Microsoft Windows client access license, Novell ZenWorks			
Estimated Additional Desktop Software			20,000
Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop			

**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
Illustrator, Premier, Audition Project, Visio, Vstudio.net AutoCAD, Crystal Corel Draw, Cognos			
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			12,500
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			10,000
<b>Sub-Total Unscheduled Replacement/Additions</b>			<b>372,500</b>

**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
<b>Phone System Maintenance</b>			
Cisco_SmartNet Maintenance			68,000
<b>Subtotal - Phone System Maintenance</b>			<b>68,000</b>
<b>Network Software on Master License Agreement (MLA)</b>			
Microsoft Enterprise Agreement			100,000
Added Office365 and services			200,000
Solarwinds			15,000
Rubrik			86,300
VMWARE support through VMWare	38	1,400	53,200
Vcenter Support	2	1,499	2,998
City Works Premium License			110,250
Faster Maintenance			18,000
<b>Subtotal - Network Software on MLA</b>			<b>457,498</b>
<b>PC Hardware and Software Maintenance/Subscriptions</b>			
HP Printer/Plotter Maintenance			1,500
AutoCAD			17,000
Adobe Creative Suite			15,000
Barracuda Spam/Spyware			33,000
Firewall Maintenance			97,000
Aruba Maintenance			7,000
Everbridge Paging Subscription			42,500
Siemens Access Control System			32,000
<b>Subtotal - PC Software Maintenance</b>			<b>245,000</b>
<b>IBM Hardware and Software Maintenance</b>			
Hardware Maintenance (2 power 7's)			15,000
Power 7 Software Subscription and Support	2	9,000	18,000
<b>Subtotal - IBM Hardware and Software Maintenance</b>			<b>33,000</b>
<b>Grand Total</b>			<b>2,628,523</b>

**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 2022-23 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 2022-23 fiscal year upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of fifty-two and forty-six hundredths and thirteen thousand cents (\$0.XXXXXX) 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), this rate is to be determined on each one hundred dollar (\$100.00) valuation of property; and
2. For the general obligation debt service (Debt Service Fund), is to be determined 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.**

**SECTION IV.** That this ordinance shall take effect and be in force from and after its passage.

PASSED AND APPROVED THIS 11TH DAY OF AUGUST, 2022.

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Secretary

APPROVED:

\_\_\_\_\_  
City Attorney

DRAFT

# APPENDIX B

## FY23 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund	Dept	Description	One-Time	Recurring	Total	Revenue/Savings	Net Total	FTE	Vehicle/Heavy
			Cost	Cost					Equipment
GENERAL FUND									
	Police	Northgate CSTEP Sergeant & Vehicle	143,400	161,200	304,600	-	304,600	1.00	1.00
	Police	Northgate CSTEP Officer & Vehicle	137,600	124,800	262,400	-	262,400	1.00	1.00
	Police	IT Technical Services Specialist - Public Safety	9,500	72,200	81,700	-	81,700	1.00	-
	Police	Training Room Computers	31,200	-	31,200	-	31,200	-	-
	Police	Dispatch Consolettes	61,900	-	61,900	-	61,900	-	-
	Police	AXON Package - fleet cameras, body cameras, digital storage and TASERs	-	670,000	670,000	(200,000)	470,000	-	-
	Police	Cell Phone Ticket Writers	38,700	69,400	108,100	-	108,100	-	-
	Police	Records Technician	2,900	63,600	66,500	-	66,500	1.00	-
	TOTAL POLICE		425,200	1,161,200	1,586,400	(200,000)	1,386,400	4.00	2.00
	Fire	Firefighters & Ambulance	548,900	854,500	1,403,400	(690,000)	713,400	7.00	1.00
	Fire	Fire/EMS Regulatory Compliance/Educator	3,500	99,700	103,200	-	103,200	1.00	-
	Fire	Continuity of Operations plan for City	108,300	-	108,300	-	108,300	-	-
	Fire	Additional Reserve Ambulance	203,000	125,200	328,200	-	328,200	-	1.00
	Fire	Deputy Fire Marshal body armor / body cam replacements	10,900	6,400	17,300	-	17,300	-	-
	Fire	Knox Medvault replacement	12,300	-	12,300	-	12,300	-	-
	Fire	Wildland PPE replacement	21,100	3,000	24,100	-	24,100	-	-
	TOTAL FIRE		908,000	1,088,800	1,996,800	(690,000)	1,306,800	8.00	2.00
	Public Works	Facilities Corrective Increase (F+G final year)	643,300	22,200	665,500	-	665,500	-	-
	Public Works	Traffic Calming	100,000	-	100,000	-	100,000	-	-
	Public Works	Signals Bucket Truck	200,000	38,900	238,900	-	238,900	-	1.00
	Public Works	Markings Maintenance Increase	50,000	-	50,000	-	50,000	-	-
	TOTAL PUBLIC WORKS		993,300	61,100	1,054,400	-	1,054,400	-	1.00
	Parks and Recreation	Athletic Field Laser Grader (2)	71,500	12,700	84,200	-	84,200	-	2.00
	Parks and Recreation	Workman & Sportstraq Painter	70,000	16,900	86,900	-	86,900	-	1.00
	Parks and Recreation	Harper Hawk Sweeper	70,000	17,800	87,800	-	87,800	-	1.00
	Parks and Recreation	Park Ranger (2)	5,400	134,300	139,700	-	139,700	2.00	-
	Parks and Recreation	Trimble Unit	14,300	2,000	16,300	-	16,300	-	-
	Parks and Recreation	Dump Trailer	20,000	3,300	23,300	-	23,300	-	1.00
	Parks and Recreation	Power Wash Trailer O&M	-	2,800	2,800	-	2,800	-	-
	Parks and Recreation	Part time non benefitted Increase	-	100,000	100,000	-	100,000	-	-
	TOTAL PARKS & RECREATION		251,200	289,800	541,000	-	541,000	2.00	5.00
	Planning and Development Services	Bicycle, Pedestrian, and Greenways Planner (BPG Master Plan)	2,700	97,000	99,700	-	99,700	1.00	-
	Planning and Development Services	Comprehensive Plan Implementation - Fiscal and Land Use Analysis	75,000	-	75,000	-	75,000	-	-
	Planning and Development Services	Computer Hardware and Upgrades	35,200	-	35,200	-	35,200	-	-
	Planning and Development Services	Traffic Congestion and Mobility Analysis	80,000	-	80,000	-	80,000	-	-
	Planning and Development Services	Plan Action Software	10,000	40,000	50,000	-	50,000	-	-
	TOTAL PLANNING AND DEVELOPMENT SERVICES		202,900	137,000	339,900	-	339,900	1.00	-
	Information Technology	Cyber Security Analyst	2,800	114,800	117,600	-	117,600	1.00	-
	Information Technology	Business Impact Analysis with Business Continuity Plan (BCP)and Disaster Recovery Plan (DRP)	120,000	-	120,000	-	120,000	-	-
	Information Technology	Apple iPads replacement and management	16,000	5,300	21,300	-	21,300	-	-
	Information Technology	Office 365 Identity Protection and Management	10,000	131,000	141,000	-	141,000	-	-
	Information Technology	Network Monitoring System software	-	43,000	43,000	-	43,000	-	-
	TOTAL INFORMATION TECHNOLOGY		148,800	294,100	442,900	-	442,900	1.00	-
	Fiscal Services	Purchasing Assistant	5,700	68,600	74,300	-	74,300	1.00	-
	Fiscal Services	Grant Accountant - contracted services	100,000	-	100,000	-	100,000	-	-
	Fiscal Services	Financial Support Specialist	2,700	79,200	81,900	-	81,900	1.00	-
	TOTAL FISCAL SERVICES		108,400	147,800	256,200	-	256,200	2.00	-
	General Govt - Mayor/Council	Training	-	2,000	2,000	-	2,000	-	-
	General Govt - Mayor/Council	Food & Beverages	-	4,000	4,000	-	4,000	-	-
	General Govt -City Secretary's Office	Election Equipment	10,000	11,000	21,000	-	21,000	-	-
	General Govt -City Secretary's Office	Goodwill	-	5,500	5,500	-	5,500	-	-
	General Govt - Internal Auditor	Specialized Audit Expertise	20,000	20,000	40,000	-	40,000	-	-
	General Govt - Econ Dev	Industry Recruitment Strategy	-	72,500	72,500	-	72,500	-	-
	General Govt - Econ Dev	CRM for Business Recruitment and Retention	-	5,500	5,500	-	5,500	-	-
	General Govt - Econ Dev	Strategic Marketing Efforts-TAMU Ventures	30,000	-	30,000	-	30,000	-	-
	General Govt - Legal	Contract Review	50,000	-	50,000	-	50,000	-	-
	General Govt - City Manager's Office	Facility Master Plan	50,000	-	50,000	-	50,000	-	-
	General Govt - City Manager's Office - Neighborhood Svcs	Long Term Staffing Study	25,000	-	25,000	-	25,000	-	-
	General Govt - City Manager's Office	Community - Staff Event	-	40,000	40,000	-	40,000	-	-
	General Govt - Community Services	Code Enforcement Technology	13,800	2,400	16,200	-	16,200	-	-
	General Govt - Human Reources	Upgrade Recruiting - Staff Resource & Programming	500	112,600	113,100	-	113,100	1.00	-
	General Govt - Public Communications	Website Coordinator	2,700	97,400	100,100	-	100,100	1.00	-
	General Govt - Public Communications	Citizen Survey	15,000	-	15,000	-	15,000	-	-
	TOTAL GENERAL GOVERNMENT		217,000	372,900	589,900	-	589,900	2.00	-



# APPENDIX B

## FY23 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund	Dept	Description	One-Time	Recurring	Total	Revenue/Savings	Net Total	FTE	Vehicle/Heavy
			Cost	Cost					Equipment
TOTAL GENERAL FUND			3,254,800	3,552,700	6,807,500	(890,000)	5,917,500	20.00	10.00
EMPLOYEE BENEFITS FUND									
	Employee Benefits	Wellness Funding - Activity Room, Staff & Programming	28,600	152,700	181,300	-	181,300	1.00	-
TOTAL EMPLOYEE BENEFITS FUND			28,600	152,700	181,300	-	181,300	1.00	-
UTILITY CUSTOMER SERVICE FUND									
	Utility Customer Service	UCS - Temporary help	112,400	-	112,400	-	112,400	-	-
	Utility Customer Service	UCS - Landscaping and Building Exterior	30,000	-	30,000	-	30,000	-	-
	Utility Customer Service	UCS - Interior remodel - Lobby and Bathroom	90,000	-	90,000	-	90,000	-	-
	Utility Customer Service	UCS - Permanent barriers for drive thru	20,000	-	20,000	-	20,000	-	-
TOTAL UTILITY CUSTOMER SERVICE FUND			252,400	-	252,400	-	252,400	-	-
COURT TECHNOLOGY FUND									
	Court Technology Fund	Courtroom Trial Recording Equipment	21,000	2,000	23,000	-	23,000	-	-
TOTAL COURT TECHNOLOGY FUND			21,000	2,000	23,000	-	23,000	-	-
COMMUNITY DEVELOPMENT FUND									
	Community Development	Community Development Analyst	2,700	88,200	90,900	-	90,900	1.00	-
TOTAL COMMUNITY DEVELOPMENT FUND			2,700	88,200	90,900	-	90,900	1.00	-
HOTEL TAX FUND									
	Hotel Tax	Economic Development and Tourism Staff Assistant	2,700	63,800	66,500	-	66,500	1.00	-
	Hotel Tax	Tourism PTNB Staff	-	97,800	97,800	-	97,800	-	-
	Hotel Tax	Convention Sales Coordinator	2,700	119,100	121,800	-	121,800	1.00	-
	Hotel Tax	Sports Servicing	-	125,000	125,000	-	125,000	-	-
	Hotel Tax	Sports Sales Coordinator	2,700	114,800	117,500	-	117,500	1.00	-
	Hotel Tax	Servicing Commitments for Tourism Events	135,300	-	135,300	-	135,300	-	-
	Hotel Tax	Christmas in College Station	-	20,000	20,000	-	20,000	-	-
TOTAL HOTEL TAX FUND			143,400	540,500	683,900	-	683,900	3.00	-
DRAINAGE FUND									
	Drainage Fund	Slope Mower	65,000	3,000	68,000	-	68,000		
	Drainage Fund				-	-	-		
TOTAL DRAINAGE FUND			65,000	3,000	68,000	-	68,000	-	-
NORTHGATE PARKING FUND									
	Northgate Parking Fund	Northgate Surface Parking Lot Management System	45,000	-	45,000	-	45,000	-	-
	Northgate Parking Fund	High-visibility Crosswalk Markings	25,000	-	25,000	-	25,000	-	-
	Northgate Parking Fund	Channelizing Intersection	50,000	-	50,000	-	50,000	-	-
	Northgate Parking Fund	Northgate District Coordinator/Code Enforcement Officer	-	57,900	57,900	-	57,900	1.00	-
TOTAL NORTHGATE PARKING FUND			120,000	57,900	177,900	-	177,900	1.00	-
ELECTRIC FUND									
	Electric	Vacuum Truck	452,600	82,000	534,600	-	534,600	-	1.00
	Electric	Dump Trailer	20,000	3,300	23,300	-	23,300	-	1.00
	Electric	Substation Relay Vehicle	49,500	13,100	62,600	-	62,600	-	1.00
TOTAL ELECTRIC FUND			522,100	98,400	620,500	-	620,500	-	3.00
WATER FUND									
	Water	Service Truck - Water Production	70,000	21,000	91,000		91,000	-	1.00
	Water	Emergency Fuel Trailer	15,000	2,500	17,500		17,500	-	1.00
	Water	Pipe Cutting Equipment	50,000	-	50,000		50,000	-	-
	Water	Backhoe with Breaker Attachment	160,000	25,100	185,100		185,100	-	1.00
TOTAL WATER FUND			295,000	48,600	343,600	-	343,600	-	3.00
WASTEWATER FUND									
	Wastewater	Environmental Compliance Coordinator	4,700	102,700	107,400	-	107,400	1.00	-
	Wastewater	LCWWTP Screenings and Grit Annual Hauling	-	20,000	20,000	-	20,000	-	-
TOTAL WASTEWATER FUND			4,700	122,700	127,400	-	127,400	1.00	-
SOLID WASTE FUND									
	Solid Waste Fund	Residential Rear-loader Truck + Crew	370,800	273,500	644,300	-	644,300	2.00	1.00
	Solid Waste Fund	Solid Waste Supervisor & Truck	54,500	92,400	146,900	-	146,900	1.00	1.00
	Solid Waste Fund	Annual replacement of 2 roll-off containers	-	20,000	20,000	-	20,000	-	-
	Solid Waste Fund	Adopt A Street Supplies - Solid Waste	3,700	5,500	9,200	-	9,200	-	-
TOTAL SOLID WASTE FUND			429,000	391,400	820,400	-	820,400	3.00	2.00
TOTAL ALL FUNDS			5,138,700	5,058,100	10,196,800	(890,000)	9,306,800	30.00	18.00

# APPENDIX B

## FY23 NOT RECOMMENDED SERVICE LEVEL ADJUSTMENTS (SLAs)

<u>Fund</u>	<u>Dept</u>	<u>Description</u>	<u>One-Time Cost</u>	<u>Recurring Cost</u>	<u>Total</u>	<u>Net Total</u>	<u>FTE</u>	<u>Vehicle</u>
<b>GENERAL FUND</b>								
Police		K9 Officers(2) & Vehicles(2)	366,800	283,900	650,700	650,700	2.00	2.00
Police		Inventory Control/Vehicle Installer	7,100	66,300	73,400	73,400	1.00	-
Police		Police Trainer	33,300	99,000	132,300	132,300	1.00	-
Police		Maintenance	-	98,000	98,000	98,000	-	-
Police		Travel Sedans	105,000	36,000	141,000	141,000	-	3.00
<b>TOTAL POLICE</b>			<b>512,200</b>	<b>583,200</b>	<b>1,095,400</b>	<b>1,095,400</b>	<b>4.00</b>	<b>5.00</b>
Fire		Administrative Support position	-	64,000	64,000	64,000	1.00	-
Fire		Fitness Incentive Program	12,000	124,600	136,600	136,600	-	-
Fire		Enhanced Northgate Public Safety Service	115,000	146,000	261,000	261,000	-	-
<b>TOTAL FIRE</b>			<b>127,000</b>	<b>334,600</b>	<b>461,600</b>	<b>461,600</b>	<b>1.00</b>	<b>-</b>
Public Works		Landscape Maintenance Crew and Equipment	407,500	352,000	759,500	759,500	3.00	2.00
<b>TOTAL PUBLIC WORKS</b>			<b>407,500</b>	<b>352,000</b>	<b>759,500</b>	<b>759,500</b>	<b>3.00</b>	<b>2.00</b>
Parks and Recreation		Assistant Director	2,700	169,400	172,100	172,100	1.00	-
<b>TOTAL PARKS &amp; RECREATION</b>			<b>2,700</b>	<b>169,400</b>	<b>172,100</b>	<b>172,100</b>	<b>1.00</b>	<b>-</b>
Information Technology		Vulnerability Management	-	98,000	98,000	98,000	-	-
Information Technology		Network Systems Analyst	2,800	114,800	117,600	117,600	1.00	-
Information Technology		Microsoft Teams Rooms upgrade to non-City Hall Buildings	210,000	4,200	214,200	214,200	-	-
<b>TOTAL INFORMATION TECHNOLOGY</b>			<b>212,800</b>	<b>217,000</b>	<b>429,800</b>	<b>429,800</b>	<b>1.00</b>	<b>-</b>
Fiscal Services		Municipal Court - Payment Compliance Rep	2,700	57,900	60,600	60,600	1.00	-
Fiscal Services		Staff Accountant II	2,700	105,600	108,300	108,300	1.00	-
<b>TOTAL FISCAL SERVICES</b>			<b>5,400</b>	<b>163,500</b>	<b>168,900</b>	<b>168,900</b>	<b>2.00</b>	<b>-</b>
General Govt - Legal		Temporary Support - Scanning Legal Files	2,700	16,000	18,700	18,700	-	-
General Govt -City Mgr		Virtual Twin	300,000	-	300,000	300,000	-	-
General Govt -City Mgr		CMO Intern	-	21,600	21,600	21,600	-	-
General Govt -Human Resources		Legal Consulting - HR	-	50,000	50,000	50,000	-	-
General Govt -Human Resources		HR Paid Intern	-	14,700	14,700	14,700	-	-
General Govt -Human Resources		Learning & Development Programming - Staff Resource	500	97,600	98,100	98,100	1.00	-
<b>TOTAL GENERAL GOVERNMENT</b>			<b>303,200</b>	<b>199,900</b>	<b>503,100</b>	<b>503,100</b>	<b>1.00</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>			<b>1,570,800</b>	<b>2,019,600</b>	<b>3,590,400</b>	<b>3,590,400</b>	<b>13.00</b>	<b>7.00</b>
<b>HOTEL TAX FUND</b>								
Hotel Tax		HOT Grants	-	100,000	100,000	100,000	-	-
Hotel Tax		Targeted Advertising for Meetings/Conventions and Sports	-	83,800	83,800	83,800	-	-
Hotel Tax		Servicing Coordinator	2,700	114,000	116,700	116,700	1.00	-
Hotel Tax		Assistant Events Coordinator	2,700	60,800	63,500	63,500	1.00	-
Hotel Tax		Visitor Center Manager and Part-Time Positions	9,100	175,600	184,700	184,700	1.00	-
Hotel Tax		Tourism/Parks Events Package	132,000	-	132,000	132,000	-	-
<b>TOTAL HOTEL TAX FUND</b>			<b>146,500</b>	<b>534,200</b>	<b>680,700</b>	<b>680,700</b>	<b>3.00</b>	<b>-</b>
<b>EMPLOYEE BENEFITS FUND</b>								
Employee Benefits		Staff / Funding - Benefits & Leave Programming	500	64,500	65,000	65,000	1.00	-
<b>TOTAL EMPLOYEE BENEFITS FUND</b>			<b>500</b>	<b>64,500</b>	<b>65,000</b>	<b>65,000</b>	<b>1.00</b>	<b>-</b>
<b>PROPERTY &amp; CASUALTY FUND</b>								
Property & Casualty		Employee ID Badge Refresh & Maintenance	10,000	2,500	12,500	12,500	-	-
<b>TOTAL PROPERTY &amp; CASUALTY FUND</b>			<b>10,000</b>	<b>2,500</b>	<b>12,500</b>	<b>12,500</b>	<b>-</b>	<b>-</b>
<b>TOTAL ALL FUNDS</b>			<b>1,727,800</b>	<b>2,620,800</b>	<b>4,348,600</b>	<b>4,348,600</b>	<b>17.00</b>	<b>7.00</b>

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>GENERAL FUND</b>					
<b>POLICE DEPARTMENT</b>					
<b>Administration Division</b>					
Police Chief	1.00	1.00	1.00		1.00
Assistant Chief	3.00	3.00	3.00		3.00
Lieutenant	2.00	2.00	2.00		2.00
Police Officer	1.00	1.00	1.00		1.00
Accreditation Manager	1.00	1.00	1.00		1.00
Business Services Specialist	1.00	1.00	1.00		1.00
Police Assistant	-	-	-		-
Staff Assistant II	1.00	1.00	1.00		1.00
<b>Total</b>	10.00	10.00	10.00	-	10.00
<b>Uniform Patrol Division</b>					
Lieutenant	3.00	3.00	3.00		3.00
Sergeant	12.00	12.00	12.00	1.00	13.00
Police Officer	88.00	88.00	88.00	1.00	89.00
Police Assistant	6.00	6.00	6.00		6.00
<b>Total</b>	109.00	109.00	109.00	2.00	111.00
<b>Criminal Investigation Division</b>					
Lieutenant	1.00	1.00	1.00		1.00
Sergeant	3.00	3.00	3.00		3.00
Police Officer	23.00	26.00	26.00		26.00
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	3.00	3.00	3.00		3.00
Staff Assistant II	1.00	1.00	1.00		1.00
<b>Total</b>	34.00	37.00	37.00	-	37.00
<b>Recruiting and Training Division</b>					
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
Staff Assistant II	1.00	1.00	1.00		1.00
Police Assistant	2.00	2.00	2.00		2.00
<b>Total</b>	10.00	10.00	10.00	-	10.00
<b>Support Services Division</b>					
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		1.00
Animal Control Officer	2.00	2.00	2.00		2.00
Assistant Buyer / Quartermaster	1.00	1.00	1.00		1.00
Custodian	2.00	2.00	2.00		2.00
<b>Total</b>	8.00	8.00	8.00	-	8.00

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>Communications</b>					
Communication Manager	1.00	1.00	1.00		1.00
Communication Supervisor	4.00	4.00	4.00		4.00
Sr. Public Safety Telecommunicator	6.00	6.00	6.00		6.00
Public Safety Telecommunicator	17.00	17.00	17.00		17.00
<b>Total</b>	28.00	28.00	28.00	-	28.00
<b>Special Operations Division</b>					
Lieutenant	-	1.00	1.00		1.00
<b>Total</b>	-	1.00	1.00	-	1.00
<b>Information Services Division</b>					
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	-	-	-		-
Records Technician I - III	4.00	4.00	4.00	1.00	5.00
<b>Total</b>	10.00	10.00	10.00	1.00	11.00
<b>Community Enhancement</b>					
Lieutenant	1.00	-	-		-
Sergeant	1.00	1.00	1.00		1.00
Police Officer	7.00	7.00	7.00		7.00
<b>Total</b>	9.00	8.00	8.00	-	8.00
<b>Technology Services</b>					
Public Safety Technology Manager	1.00	1.00	1.00		1.00
Technology Services Specialist	-	-	-	1.00	1.00
Public Safety GIS Analyst	1.00	1.00	1.00		1.00
<b>Total</b>	2.00	2.00	2.00	1.00	3.00
<b>Police Position Totals</b>					
Full Time Total	220.00	223.00	223.00	4.00	227.00
Part Time Total	-	-	-	-	-
<b>Police Department Totals</b>	<b>220.00</b>	<b>223.00</b>	<b>223.00</b>	<b>4.00</b>	<b>227.00</b>

## FIRE DEPARTMENT

### Administration Division

Fire Chief	1.00	1.00	1.00		1.00
Asst. Fire Chief	2.00	2.00	2.00		2.00
Battalion Chief	3.00	3.00	3.00		3.00
Accreditation Manager	1.00	1.00	1.00		1.00
EMS Compliance Educator	-	-	-	1.00	1.00
Fire Services Inventory Management Specialist	-	1.00	1.00		1.00
Community Risk Reduction Specialist	1.00	-	-		-
Business Services Specialist	1.00	1.00	1.00		1.00
Fire Services Inventory Control Technician	1.00	1.00	1.00		1.00
<b>Total</b>	10.00	10.00	10.00	1.00	11.00

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>Emergency Management Division</b>					
Battalion Chief -EMC	1.00	1.00	1.00		1.00
Staff Assistant II	1.00	1.00	1.00		1.00
<b>Total</b>	2.00	2.00	2.00	-	2.00
<b>Emergency Operations Division</b>					
Fire Chief	-	-	-		-
Asst. Fire Chief	-	-	-		-
Battalion Chief	3.00	3.00	3.00		3.00
Captain	27.00	27.00	27.00		27.00
Accreditation Manager/Fire Captain	-	-	-		-
Lieutenant	-	-	-		-
Fire Marshal	-	-	-		-
Deputy Fire Marshal	-	-	-		-
Fire Inspector	-	-	-		-
Apparatus Operator	30.00	30.00	30.00		30.00
Firefighter 1st Class	-	-	-		-
Paramedic II	12.00	12.00	12.00		12.00
Firefighter	75.00	75.00	75.00	7.00	82.00
Community Risk Reduction Specialist	-	-	-		-
Fire Services Inventory Management Specialist	-	-	-		-
Business Services Specialist	-	-	-		-
Fire Services Inventory Control Technician	-	-	-		-
<b>Total</b>	147.00	147.00	147.00	7.00	154.00
<b>Prevention Division</b>					
Fire Marshal	1.00	1.00	1.00		1.00
Deputy Fire Marshal	4.00	4.00	4.00		4.00
Community Risk Reduction Specialist	1.00	1.00	1.00		1.00
Fire Inspector	1.00	1.00	1.00		1.00
<b>Total</b>	7.00	7.00	7.00	-	7.00
<b>Fire Position Totals</b>					
Full Time Total	166.00	166.00	166.00	8.00	174.00
Part Time Total	-	-	-	-	-
<b>Fire Department Totals</b>	<b>166.00</b>	<b>166.00</b>	<b>166.00</b>	<b>8.00</b>	<b>174.00</b>

### 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		1.00
Staff Assistant	1.00	1.00	1.00		1.00
<b>Total</b>	6.00	6.00	6.00	-	6.00

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>Traffic Engineering Division</b>					
Engineer I	1.00	1.00	1.00		1.00
Senior Engineer II	1.00	1.00	1.00		1.00
Graduate Engineer I/II	1.00	1.00	1.00		1.00
<b>Total</b>	3.00	3.00	3.00	-	3.00
<b>Facilities Maintenance Division</b>					
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 I/II	6.00	6.00	6.00		6.00
Staff Assistant II	1.00	1.00	1.00		1.00
<b>Total</b>	9.00	9.00	9.00	-	9.00
<b>Streets Maintenance Division</b>					
Division Manager - PW Operations(ST/DR/IRR)	1.00	1.00	1.00		1.00
Crew Leader	1.00	1.00	1.00		1.00
Equipment Operator	14.00	14.00	14.00		14.00
Light Equipment Operator	3.00	3.00	3.00		3.00
<b>Total</b>	19.00	19.00	19.00	-	19.00
<b>Traffic Signs/ Markings Division</b>					
Signs and Markings Supervisor	1.00	1.00	1.00		1.00
Crew Leader - Signs and Markings	1.00	1.00	1.00		1.00
Signs Technician	2.00	2.00	2.00		2.00
<b>Total</b>	4.00	4.00	4.00	-	4.00
<b>Irrigation Maintenance Division</b>					
Landscape Supervisor	1.00	1.00	1.00		1.00
Crew Leader	1.00	1.00	1.00		1.00
Irrigation Specialist	2.00	2.00	2.00		2.00
<b>Total</b>	4.00	4.00	4.00	-	4.00
<b>Traffic Signal Systems Division</b>					
Division Manager - Traffic Systems	1.00	1.00	1.00		1.00
Intelligent Traffic Systems Supervisor	1.00	1.00	1.00		1.00
Crew Leader - Traffic Signals	1.00	1.00	1.00		1.00
Traffic Signal Technician	3.00	3.00	3.00		3.00
<b>Total</b>	6.00	6.00	6.00	-	6.00
<b>Public Works Position Totals</b>					
Full Time Total	51.00	51.00	51.00	-	51.00
Part Time Total	-	-	-	-	-
<b>Public Works Department Totals</b>	<b>51.00</b>	<b>51.00</b>	<b>51.00</b>	<b>-</b>	<b>51.00</b>

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>PARKS AND RECREATION DEPARTMENT</b>					
<b>Parks and Recreation Administration Division</b>					
Director of Parks and 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
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
<b>Total</b>	7.00	7.00	7.00	-	7.00
<b>Tourism and Athletics Programs</b>					
Tourism Manager (Parks and Recreation Manager)	0.20	0.20	0.20		0.20
<b>Total</b>	0.20	0.20	0.20	-	0.20
<b>Recreation - Administration</b>					
Recreation Manager	1.00	1.00	1.00		1.00
Assistant Recreation Supervisor - School Age Care	0.20	0.20	0.20		0.20
<b>Total</b>	1.20	1.20	1.20	-	1.20
<b>Recreation -Community Events</b>					
Recreation Supervisor	1.40	1.40	1.40		1.40
Special Events Workers -PTNB	-	-	-		-
<b>Total</b>	1.40	1.40	1.40	-	1.40
<b>Recreation -Tourism Events</b>					
Event Specialist	0.50	0.50	0.50		0.50
<b>Total</b>	0.50	0.50	0.50	-	0.50
<b>Parks Operations - Administration</b>					
Assistant Director of Parks and Recreation	1.00	1.00	1.00		1.00
Parks Manager	1.00	1.00	1.00		1.00
Park Ranger	-	-	-	2.00	2.00
Project and Asset Manager	1.00	1.00	1.00		1.00
GIS Analyst	1.00	1.00	1.00		1.00
<b>Total</b>	4.00	4.00	4.00	2.00	6.00
<b>Parks Operations - East District</b>					
Parks Operations Supervisor	1.50	1.50	1.50		1.50
Parks Crew Leader	3.00	3.00	3.00		3.00
Light Equipment Operator	4.00	4.00	4.00		4.00
Irrigation Specialist	3.00	3.00	3.00		3.00
Grounds Worker	9.50	9.50	9.50		9.50
<b>Total</b>	21.00	21.00	21.00	-	21.00

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>Parks Operations - South District</b>					
Parks Operations Supervisor	1.00	1.00	1.00		1.00
Forestry Crew Leader	1.00	1.00	1.00		1.00
Parks Crew Leader	1.00	1.00	1.00		1.00
Forestry/Horticulture Worker	3.00	3.00	3.00		3.00
Grounds Worker	5.00	5.00	5.00		5.00
<b>Total</b>	11.00	11.00	11.00	-	11.00
<b>Parks Operations - West District</b>					
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	4.00	4.00		4.00
<b>Total</b>	9.00	9.00	9.00	-	9.00
<b>Cemetery</b>					
Cemetery Sexton	1.00	1.00	1.00		1.00
Horticulture Crew Leader	1.00	1.00	1.00		1.00
Forestry/Horticulture Worker	2.00	2.00	2.00		2.00
Light Equipment Operator	1.00	1.00	1.00		1.00
<b>Total</b>	5.00	5.00	5.00	-	5.00
<b>Recreation Programs</b>					
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 - Senior Services Coordinator	1.00	-	-		-
Recreation Supervisor - Aquatics/Special Events	1.00	1.00	1.00		1.00
Instruction (Xtra Education) - Recreation Supervisor	-	-	-		-
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	-	1.00	1.00		1.00
SW Center Community- Recreation Supervisor	-	-	-		-
Lick Creek - Recreation Supervisor	-	-	-		-
<b>Total</b>	7.40	7.40	7.40	-	7.40
<b>Parks and Recreation Position Totals</b>					
Full Time Total	67.70	67.70	67.70	2.00	69.70
Part Time Total	-	-	-	-	-
<b>Parks and Recreation Department Totals</b>	<b>67.70</b>	<b>67.70</b>	<b>67.70</b>	<b>2.00</b>	<b>69.70</b>

### PLANNING AND DEVELOPMENT SERVICES DEPARTMENT

#### Administration Division

Director of Planning and Development Services	1.00	1.00	1.00		1.00
Asst. Dir. Planning and Development Services	1.00	1.00	1.00		1.00
<b>Total</b>	2.00	2.00	2.00	-	2.00

\* Part Time Benefitted



## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>Engineering Division</b>					
City Engineer	1.00	1.00	1.00		1.00
Assistant City Engineer	2.00	2.00	1.00		1.00
Engineering Services and Constr Inspection Manager	1.00	1.00	-		-
Graduate Engineer I/II	3.00	3.00	1.00		1.00
Construction Inspector	5.00	5.00	5.00		5.00
Programs Specialist	1.00	1.00	1.00		1.00
<b>Total</b>	13.00	13.00	9.00	-	9.00
<b>Building Inspection Division</b>					
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
<b>Total</b>	9.00	9.00	9.00	-	9.00
<b>Development Coordination Division</b>					
Development Svcs Admin Manager	1.00	1.00	1.00		1.00
Staff Assistant I/II	3.00	3.00	3.00		3.00
Administrative Support Specialist	1.00	1.00	1.00		1.00
Permit Technician II	1.00	1.00	1.00		1.00
Permit Tech I	2.00	2.00	2.00		2.00
<b>Total</b>	8.00	8.00	8.00	-	8.00
<b>Planning Division</b>					
Long Range Planning Administrator	1.00	1.00	1.00		1.00
Land Development Review Administrator	1.00	1.00	-		-
Sr. Planner	3.00	3.00	2.00		2.00
Staff Planner	3.00	3.00	-		-
Planning Technician	1.00	1.00	1.00		1.00
<b>Total</b>	9.00	9.00	4.00	-	4.00
<b>Community and Neighborhood Services</b>					
Transportation Planning Coordinator	1.00	1.00	1.00		1.00
Greenways Planning Administrator	1.00	1.00	1.00		1.00
Greenways Program Manager	-	-	-		-
Bicycle, Pedestrian, and Greenways Planner	-	-	-	1.00	1.00
GIS Technician	1.00	1.00	1.00		1.00
GIS Analyst	1.00	1.00	1.00		1.00
<b>Total</b>	4.00	4.00	4.00	1.00	5.00
<b>Land Development Review Division</b>					
Land Development Review Administrator	-	-	1.00		1.00
Graduate Engineer I/II	-	-	3.00		3.00
Asst City Engineer (Graduate Engineer I)	-	-	1.00		1.00
Staff Planner	-	-	4.00		4.00
<b>Total</b>	-	-	9.00	-	9.00
<b>Planning and Development Services Position Totals</b>					
Full Time Total	45.00	45.00	45.00	1.00	46.00
Part Time Total	-	-	-	-	-
<b>Planning and Development Services Dept. Totals</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>1.00</b>	<b>46.00</b>

### INFORMATION TECHNOLOGY DEPARTMENT

#### 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		1.00
Administrative Support Specialist	1.00	1.00	1.00		1.00
<b>Total</b>	4.00	4.00	4.00	-	4.00

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>IT Project Management</b>					
IT Project Manager	1.00	1.00	1.00		1.00
Enterprise Technology Project Management Officer	1.00	1.00	1.00		1.00
<b>Total</b>	2.00	2.00	2.00	-	2.00
<b>Cyber Security Division</b>					
Cyber Security Analyst	-	-	-	1.00	1.00
<b>Total</b>	-	-	-	1.00	1.00
<b>Geographic Information Services Division</b>					
GIS Coordinator	1.00	1.00	1.00		1.00
GIS Analyst	1.00	1.00	1.00		1.00
GIS Intern	-				-
<b>Total</b>	2.00	2.00	2.00	-	2.00
<b>Mail Division</b>					
* Postal Services Assistant - PT	0.75	0.75	0.75		0.75
* Mail Clerk - PT	0.50	0.50	0.50		0.50
<b>Total</b>	1.25	1.25	1.25	-	1.25
<b>Technology Services</b>					
Technology Services Coordinator	1.00	1.00	1.00		1.00
Lead Technology Services Specialist	1.00	1.00	1.00		1.00
Technology Services Specialist	4.00	4.00	4.00		4.00
Technology Services Representative	2.00	2.00	2.00		2.00
<b>Total</b>	8.00	8.00	8.00	-	8.00
<b>Business Services</b>					
Business Systems Manager	1.00	1.00	1.00		1.00
Database Administrator	1.00	1.00	1.00		1.00
Systems Analyst	4.00	4.00	4.00		4.00
<b>Total</b>	6.00	6.00	6.00	-	6.00
<b>Network Services</b>					
Network Systems Analyst	2.00	2.00	2.00		2.00
Network Engineer - Entry	1.00	1.00	1.00		1.00
<b>Total</b>	3.00	3.00	3.00	-	3.00
<b>Communication Services Division</b>					
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
<b>Total</b>	5.00	5.00	5.00	-	5.00
<b>Information Technology Position Totals</b>					
Full Time Total	30.00	30.00	30.00	1.00	31.00
Part Time Total	1.25	1.25	1.25	-	1.25
<b>Information Technology Department Totals</b>	<b>31.25</b>	<b>31.25</b>	<b>31.25</b>	<b>1.00</b>	<b>32.25</b>

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>FISCAL SERVICES DEPARTMENT</b>					
<b>Fiscal Services</b>					
Finance Director	1.00	1.00	1.00		1.00
Financial Systems Manager	1.00	1.00	1.00		1.00
Controller	1.00	1.00	1.00		1.00
Assistant Director Finance	1.00	1.00	1.00		1.00
Finance Support Specialist	2.00	2.00	2.00	1.00	3.00
Accounting Manager	1.00	1.00	1.00		1.00
Accountant/Accountant II	3.00	4.00	4.00		4.00
Accounting Ops Spec	1.00	1.00	1.00		1.00
Accounts Payable Clerk	2.00	2.00	2.00		2.00
Payroll Administrator	1.00	1.00	1.00		1.00
Payroll Specialist	1.00	1.00	1.00		1.00
Purchasing Manager	1.00	1.00	1.00		1.00
Buyer	3.00	4.00	4.00		4.00
Contract Administrator	1.00	-	-		-
Associate Buyer	1.00	1.00	1.00		1.00
Purchasing Assistant	-	-	-	1.00	1.00
Budget Manager	1.00	1.00	1.00		1.00
Budget Supervisor	1.00	1.00	1.00		1.00
Budget Analyst/Budget Analyst II	4.00	3.00	3.00		3.00
<b>Total</b>	27.00	27.00	27.00	2.00	29.00
<b>Municipal Court Division</b>					
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	3.00	3.00		3.00
Deputy Court Clerk	6.00	5.00	5.00		5.00
Juvenile Case Manager	1.00	1.00	1.00		1.00
* Teen Court Coordinator	0.75	0.75	0.75		0.75
City Marshal	1.00	1.00	1.00		1.00
Deputy City Marshal	2.50	2.50	2.50		2.50
<b>Total</b>	19.25	19.25	19.25	-	19.25
<b>Municipal Court Judges Division</b>					
Municipal Court Judge	1.00	1.00	1.00		1.00
<b>Total</b>	1.00	1.00	1.00	-	1.00
<b>Fiscal Services Position Totals</b>					
Full Time Total	46.50	46.50	46.50	2.00	48.50
Part Time Total	0.75	0.75	0.75	-	0.75
<b>Fiscal Services Department Totals</b>	<b>47.25</b>	<b>47.25</b>	<b>47.25</b>	<b>2.00</b>	<b>49.25</b>

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>GENERAL GOVERNMENT DEPARTMENT</b>					
<b>City Secretary Division</b>					
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 - PT	0.50	0.50	0.50		0.50
<b>Total</b>	5.50	5.50	5.50	-	5.50
<b>Internal Audit Division</b>					
Internal Auditor	1.00	1.00	1.00		1.00
Assistant City Internal Auditor	1.00	1.00	1.00		1.00
<b>Total</b>	2.00	2.00	2.00	-	2.00
<b>City Manager Division</b>					
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	2.00	2.00	2.00		2.00
Project Manager - Vertical Design and Construction	-	-	-		-
Neighborhood and Community Relations Coordinator	1.00	1.00	1.00		1.00
Executive Assistant to the City Manager	1.00	1.00	1.00		1.00
Custodian	-	2.00	2.00		2.00
<b>Total</b>	8.00	10.00	10.00	-	10.00
<b>Economic Development and Tourism Division</b>					
Chief Development Officer	1.00	1.00	1.00		1.00
Economic Development Manager	1.00	1.00	1.00		1.00
Business Development Manager	-	1.00	1.00		1.00
Economic Development Coordinator	1.00	1.00	1.00		1.00
<b>Total</b>	3.00	4.00	4.00	-	4.00
<b>City Attorney Division</b>					
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	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/II	3.00	3.00	3.00		3.00
Staff Assistant I	1.00	1.00	1.00		1.00
<b>Total</b>	11.00	11.00	11.00	-	11.00
<b>Public Communications</b>					
Public Communications Director	1.00	1.00	1.00		1.00
Public Communications Manager	1.00	1.00	2.00		2.00
Broadcast Media Specialist	1.00	1.00	1.00		1.00
Multi-Media Coordinator	2.00	2.00	2.00		2.00
Website Coordinator	-	-	-	1.00	1.00
Marketing Manager	-	-	-		-
Public Communications Assistant	1.00	1.00	1.00		1.00
<b>Total</b>	6.00	6.00	7.00	1.00	8.00

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>Community Services Administration</b>					
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
<b>Total</b>	3.00	3.00	3.00	-	3.00
<b>Community Services Code Enforcement Division</b>					
Code Enforcement Supervisor	1.00	1.00	1.00		1.00
Code Enforcement Officer	3.00	5.00	5.00		5.00
Staff Assistant II	1.00	1.00	1.00		1.00
<b>Total</b>	5.00	7.00	7.00	-	7.00
<b>Human Resources Division</b>					
Human Resources Director	1.00	1.00	1.00		1.00
Human Resources Assistant Director	1.00	1.00	1.00		1.00
Human Resources Services Manager	1.00	1.00	1.00		1.00
Compensation and Benefits Manager	1.00	1.00	1.00		1.00
Compensation Analyst	1.00	2.00	2.00		2.00
SR HR Consultant	1.00	1.00	1.00		1.00
Human Resources Recruiter	-	-	-	1.00	1.00
Human Resources Generalist I/II	2.00	1.00	1.00		1.00
Staff Assistant II/III	2.00	2.00	2.00		2.00
<b>Total</b>	10.00	10.00	10.00	1.00	11.00
<b>Capital Projects Operations</b>					
Director - Capital Projects	-	1.00	1.00		1.00
Assistant Director Capital Projects	1.00	-	-		-
Project Manager - Vertical Design and Construction	1.00	1.00	1.00		1.00
Graduate Engineer II	1.00	1.00	1.00		1.00
Engineer I	4.00	4.00	4.00		4.00
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
<b>Total</b>	10.00	10.00	10.00	-	10.00
<b>General Government Position Totals</b>					
Full Time Total	63.00	68.00	69.00	2.00	71.00
Part Time Total	0.50	0.50	0.50	-	0.50
<b>General Government Department Totals</b>	<b>63.50</b>	<b>68.50</b>	<b>69.50</b>	<b>2.00</b>	<b>71.50</b>
<b>General Fund Position Totals</b>					
Full Time Total	689.20	697.20	698.20	20.00	718.20
Part Time Total	2.50	2.50	2.50	-	2.50
<b>GENERAL FUND TOTALS</b>	<b>691.70</b>	<b>699.70</b>	<b>700.70</b>	<b>20.00</b>	<b>720.70</b>

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>COURT SECURITY FEE FUND</b>					
<b>Court Security Division</b>					
Deputy City Marshal	0.50	0.50	0.50		0.50
<b>Total</b>	0.50	0.50	0.50	-	0.50
<b>Court Security Fee Fund Position Totals</b>					
Full Time Total	0.50	0.50	0.50	-	0.50
Part Time Total	-	-	-	-	-
<b>COURT SECURITY FEE FUND TOTALS</b>	0.50	0.50	0.50	-	0.50
<b>HOTEL TAX FUND</b>					
Tourism Manager (Parks and Recreation Manager)	0.80	0.80	0.80		0.80
Recreation Supervisor	1.00	1.00	1.00		1.00
Event Specialist	0.50	0.50	0.50		0.50
Crew Leader	-	-	-		-
Groundswoker	0.50	0.50	0.50		0.50
Parks Operations Supervisor	0.50	0.50	0.50		0.50
Marketing Manager	1.00	1.00	-		-
Events Coordinator	1.00	1.00	1.00		1.00
Convention Sales Coordinator	1.00	1.00	1.00	1.00	2.00
Sports Sales Coordinator	1.00	1.00	1.00	1.00	2.00
Conventions Manager	1.00	1.00	1.00		1.00
Sports Manager	1.00	1.00	1.00		1.00
Sports and Conventions Servicing Coordinator	1.00	1.00	1.00		1.00
Marketing Manager	1.00	1.00	1.00		1.00
Marketing Coordinator	1.00	1.00	1.00		1.00
Business Svc Manager	1.00	1.00	1.00		1.00
Tourism Staff Assistant		1.00	1.00	1.00	2.00
Tourism Manager	1.00	1.00	1.00		1.00
<b>Total</b>	14.30	15.30	14.30	3.00	17.30
<b>Hotel Tax Fund Position Totals</b>					
Full Time Total	14.30	15.30	14.30	3.00	17.30
Part Time Total	-	-	-	-	-
<b>HOTEL TAX FUND TOTALS</b>	14.30	15.30	14.30	3.00	17.30

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>COMMUNITY DEVELOPMENT FUND</b>					
<b>Community Development Division</b>					
CD Analyst - Housing	1.00	1.00	1.00		1.00
CD Analyst	2.00	2.00	2.00	1.00	3.00
Code Enforcement Officer	1.00	-	-		-
<b>Total</b>	4.00	3.00	3.00	1.00	4.00
<b>Community Development Fund Position Totals</b>					
Full Time Total	4.00	3.00	3.00	1.00	4.00
Part Time Total	-	-	-	-	-
<b>COMMUNITY DEVELOPMENT FUND TOTALS</b>	4.00	3.00	3.00	1.00	4.00
<b>NORTHGATE PARKING FUND</b>					
<b>Northgate Parking Division</b>					
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	1.00	5.00
<b>Total</b>	7.00	7.00	7.00	1.00	8.00
<b>Northgate Parking Fund Position Totals</b>					
Full Time Total	7.00	7.00	7.00	1.00	8.00
Part Time Total	-	-	-	-	-
<b>NORTHGATE PARKING FUND TOTALS</b>	7.00	7.00	7.00	1.00	8.00
<b>ELECTRIC FUND</b>					
<b>Warehouse Operations Activity Center</b>					
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
<b>Total</b>	5.00	5.00	5.00	-	5.00
<b>Administration Activity Center</b>					
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
<b>Total</b>	9.00	9.00	9.00	-	9.00

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>Substations Divisions</b>					
Elec. Sub/ Metering Superintendent	1.00	1.00	1.00		1.00
Substation Supervisor	1.00	1.00	1.00		1.00
Metering Foreman	1.00	1.00	1.00		1.00
Metering and Relay Supervisor	1.00	1.00	1.00		1.00
Graduate Engineer I/II	1.00	1.00	1.00		1.00
Electrical Meters Technician	3.00	3.00	3.00		3.00
Electrical Relay Technician	1.00	1.00	1.00		1.00
Electrical Substation Technician	4.00	4.00	4.00		4.00
<b>Total</b>	13.00	13.00	13.00	-	13.00
<b>Utility Dispatch Operations</b>					
Electric Operations Superintendent	1.00	1.00	1.00		1.00
Tand D Superintendent	1.00	1.00	1.00		1.00
Utility Dispatch Ops Supervisor	2.00	2.00	2.00		2.00
Electric System Operator	8.00	8.00	8.00		8.00
<b>Total</b>	12.00	12.00	12.00	-	12.00
<b>Electric Compliance</b>					
Electric Utilities Compliance Officer	1.00	1.00	1.00		1.00
Electric Compliance/Records Coordinator	1.00	1.00	1.00		1.00
<b>Total</b>	2.00	2.00	2.00	-	2.00
<b>Engineering and Design</b>					
Electrical Project Coordinator	4.00	4.00	4.00		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 I/II	1.00	1.00	1.00		1.00
GIS Technician	2.00	2.00	2.00		2.00
<b>Total</b>	10.00	10.00	10.00	-	10.00
<b>Energy Management Service</b>					
Energy Programs Advisor	1.00	1.00	1.00		1.00
Energy Coordinator	1.00	1.00	1.00		1.00
<b>Total</b>	2.00	2.00	2.00	-	2.00
<b>Electrical Transmission and Distribution Division</b>					
Elect Trans/Dist Foreman	6.00	6.00	6.00		6.00
Elect Trans/Dist Supervisor	3.00	3.00	3.00		3.00
Planning Project Coordinator	1.00	1.00	1.00		1.00
Troubleman/Line Technician	1.00	1.00	1.00		1.00
Line Technician	15.00	18.00	18.00		18.00
<b>Total</b>	26.00	29.00	29.00	-	29.00
<b>SCADA</b>					
SCADA Systems Analyst - Lead	1.00	1.00	1.00		1.00
SCADA System Analyst	2.00	2.00	2.00		2.00
<b>Total</b>	3.00	3.00	3.00	-	3.00

\* Part Time Benefitted



## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>AMI</b>					
AMI Superintendent	1.00	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
SCADA Technician	1.00	1.00	1.00		1.00
AMI Meter Technician - Lead	1.00	1.00	1.00		1.00
AMI Meter Technician I/II	1.00	2.00	2.00		2.00
<b>Total</b>	7.00	7.00	7.00	-	7.00
<b>Electric Fund Position Totals</b>					
Full Time Total	89.00	92.00	92.00	-	92.00
Part Time Total	-	-	-	-	-
<b>ELECTRIC FUND TOTALS</b>	89.00	92.00	92.00	-	92.00
<b>WATER FUND</b>					
<b>Water Production Activity Center</b>					
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	4.00	4.00	4.00		4.00
<b>Total</b>	6.00	6.00	6.00	-	6.00
<b>Water Distribution Activity Center</b>					
Director of Water/Wastewater Utility	1.00	1.00	1.00		1.00
Assistant Director - Technical and Support Services	-	-	-		-
Field Operations Manager	1.00	1.00	1.00		1.00
Field Operations Supervisor	-	-	-		-
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/II	1.00	2.00	2.00		2.00
Maintenance Supervisor	3.00	3.00	3.00		3.00
GIS Analyst	1.00	2.00	2.00		2.00
Crew Leader	9.00	9.00	9.00		9.00
Power and Control Specialist	1.00	1.00	1.00		1.00
Environmental Supervisor	1.00	1.00	1.00		1.00
Environmental Technician	3.00	2.00	2.00		2.00
W/WW Systems Laborer	12.00	12.00	12.00		12.00
Staff Assistant II	1.00	1.00	1.00		1.00
<b>Total</b>	37.00	38.00	38.00	-	38.00
<b>Water Fund Position Totals</b>					
Full Time Total	43.00	44.00	44.00	-	44.00
Part Time Total	-	-	-	-	-
<b>WATER FUND TOTALS</b>	43.00	44.00	44.00	-	44.00

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>WASTEWATER FUND</b>					
<b>Wastewater Collection Activity Center</b>					
Environmental Technician	1.00	1.00	1.00		1.00
Environmental Compliance Coordinator	-	-	-	1.00	1.00
Graduate Engineer II	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
<b>Total</b>	17.00	16.00	16.00	1.00	17.00
<b>Wastewater Treatment Activity Center</b>					
Assistant Director - Water/Wastewater Utility	1.00	1.00	1.00		1.00
Assistant Director - Technical and Support Services	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	2.00		2.00
Plant Operations Maintenance Supervisor	1.00	1.00	1.00		1.00
WWTP Supervisor	2.00	2.00	2.00		2.00
SCADA and Control Systems Supervisor	1.00	1.00	1.00		1.00
Lead WWTP Operator	2.00	2.00	2.00		2.00
W/W Plant Operator	12.00	12.00	12.00		12.00
Lead Power and Control Supervisor	1.00	1.00	1.00		1.00
Power and 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
<b>Total</b>	30.00	30.00	31.00	-	31.00
<b>Wastewater Fund Position Totals</b>					
Full Time Total	47.00	46.00	47.00	1.00	48.00
Part Time Total	-	-	-	-	-
<b>WASTEWATER FUND TOTALS</b>	47.00	46.00	47.00	1.00	48.00
<b>Water Services Position Totals</b>					
Full Time Total	90.00	90.00	91.00	1.00	92.00
Part Time Total	-	-	-	-	-
<b>WATER SERVICES DEPARTMENT TOTAL</b>	90.00	90.00	91.00	1.00	92.00
<b>SOLID WASTE FUND</b>					
<b>Residential Collection Activity Center</b>					
Division Manager - Solid Waste	0.50	0.50	0.50		0.50
Solid Waste Supervisor	1.00	1.00	1.00	1.00	2.00
Crew Leader	1.00	1.00	1.00		1.00
Solid Waste Equipment Operator	19.00	18.00	18.00	2.00	20.00
Equipment Operator	3.00	3.00	3.00		3.00
Laborer	1.00	1.00	1.00		1.00
Recycling and Env Compliance Mgr.	1.00	1.00	1.00		1.00
Recycling and Env Compliance Tech	-	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
<b>Total</b>	27.50	27.50	27.50	3.00	30.50

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>Commercial Collection Activity Center</b>					
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	10.00	11.00	11.00		11.00
<b>Total</b>	13.50	14.50	14.50	-	14.50
<b>Solid Waste Fund Position Totals</b>					
Full Time Total	41.00	42.00	42.00	3.00	45.00
Part Time Total	-	-	-	-	-
<b>SOLID WASTE FUND TOTALS</b>	41.00	42.00	42.00	3.00	45.00

### PROPERTY and CASUALTY FUND

#### Property and Casualty Insurance Division

Risk and Workforce Compliance Manager	0.50	0.50	0.50		0.50
Safety Program Specialist	0.50	0.50	0.50		0.50
CDL Program Specialist		0.50	0.50		0.50
Risk Mgmt Analyst	0.50	0.50	0.50		0.50
Property Claims Staff Assistant	1.00	1.00	1.00		1.00
<b>Total</b>	2.50	3.00	3.00	-	3.00

#### Property and Casualty Insurance Fund Position Totals

Full Time Total	2.50	3.00	3.00	-	3.00
Part Time Total	-	-	-	-	-
<b>PROPERTY and CASUALTY FUND TOTALS</b>	2.50	3.00	3.00	-	3.00

### EMPLOYEE BENEFITS FUND

#### Employee Benefits Division

Benefits Specialist	1.00	1.00	1.00		1.00
Wellness Coordinator	-	-	-	1.00	1.00
<b>Total</b>	1.00	1.00	1.00	1.00	2.00

#### Employee Benefits Fund Position Totals

Full Time Total	1.00	1.00	1.00	1.00	2.00
Part Time Total	-	-	-	-	-
<b>EMPLOYEE BENEFITS FUND TOTALS</b>	1.00	1.00	1.00	1.00	2.00

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>WORKER'S COMPENSATION FUND</b>					
<b>Worker's Compensation Insurance Division</b>					
Risk and Workforce Compliance Manager	0.50	0.50	0.50		0.50
Safety Program Specialist	0.50	0.50	0.50		0.50
CDL Program Specialist		0.50	0.50		0.50
Risk Mgmt Analyst	0.50	0.50	0.50		0.50
<b>Total</b>	1.50	2.00	2.00	-	2.00
<b>Worker's Compensation Insurance Fund Position Totals</b>					
Full Time Total	1.50	2.00	2.00	-	2.00
Part Time Total	-	-	-	-	-
<b>WORKER'S COMPENSATION FUND TOTALS</b>	1.50	2.00	2.00	-	2.00
<b>UTILITY CUSTOMER SERVICE FUND</b>					
<b>Utility Customer Service Activity Center</b>					
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	14.00	14.00	14.00		14.00
<b>Total</b>	20.00	20.00	20.00	-	20.00
<b>Utility Customer Service Position Totals</b>					
Full Time Total	20.00	20.00	20.00	-	20.00
Part Time Total	-	-	-	-	-
<b>UTILITY CUSTOMER SERVICE FUND TOTALS</b>	20.00	20.00	20.00	-	20.00
<b>FLEET MAINTENANCE FUND</b>					
<b>Fleet Services Parts Activity Center</b>					
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
<b>Total</b>	3.00	3.00	3.00	-	3.00
<b>Fleet Services Admin. Activity Center</b>					
Division Manager - Fleet Services	1.00	1.00	1.00		1.00
Fleet Svcs Supervisor	1.00	1.00	1.00		1.00
Fleet Equip Tech I/III	11.00	12.00	12.00		12.00
Staff Assistant I	1.00	1.00	1.00		1.00
<b>Total</b>	14.00	15.00	15.00	-	15.00
<b>Fleet Maintenance Fund Position Totals</b>					
Full Time Total	17.00	18.00	18.00	-	18.00
Part Time Total	-	-	-	-	-
<b>FLEET MAINTENANCE FUND TOTALS</b>	17.00	18.00	18.00	-	18.00

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>DRAINAGE UTILITY FUND</b>					
<b>Engineering Division</b>					
Environmental Inspector	1.00	1.00	1.00		1.00
<b>Total</b>	1.00	1.00	1.00	-	1.00
<b>Maintenance Division</b>					
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
<b>Total</b>	17.00	17.00	17.00	-	17.00
<b>Drainage Utility Fund Position Totals</b>					
Full Time Total	18.00	18.00	18.00	-	18.00
Part Time Total	-	-	-	-	-
<b>DRAINAGE UTILITY FUND TOTALS</b>	18.00	18.00	18.00	-	18.00

\* Part Time Benefitted

## Appendix C Personnel

Fund/Department/Division/Position	FY21 Actual	FY22 Revised Budget	FY23 Proposed Base Budget	FY23 SLAs	FY23 Proposed Budget
<b>All Funds Full-time Total</b>	<b>995.00</b>	<b>1,009.00</b>	<b>1,010.00</b>	<b>30.00</b>	<b>1,040.00</b>
<b>All Funds Part-Time Total</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>-</b>	<b>2.50</b>
<b>ALL FUNDS TOTAL</b>	<b>997.50</b>	<b>1,011.50</b>	<b>1,012.50</b>	<b>30.00</b>	<b>1,042.50</b>

### **PART TIME NOT BENEFITTED/TEMP-SEASONAL POSITIONS:**

*The City has the following positions that recur around the same time each year. These positions have more duties during specific seasons and are added to assist during the busiest times of the year.*

#### **Police Department**

School Crossing Guard

#### **Parks and Recreation Department**

Special Events Worker

Custodian

Special Events Worker

Temp/Seasonal

#### **Planning and Development Services Department**

GIS Technician

#### **Information Technology**

GIS Intern

#### **Municipal Court Judges Division**

Associate Judge

#### **City Attorney Division**

Summer Law Clerk

#### **Community Development Division**

Staff Assistant II

#### **Tourism Department**

Intern

#### **Northgate Parking Division**

District Specialist

#### **Electric Department**

Warehouse Clerk

Electric Utility Asst

Electric Utility Asst

#### **Solid Waste**

Public Works Intern

#### **Fleet Maintenance**

Warehouse Assistant

\* Part Time Benefitted

# Appendix D

## Revenue History and Budget Estimates

Type	Account Description	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
<b>GENERAL FUND REVENUES</b>								
<b>Investment Earnings</b>								
	Investment Income	75,680	97,000	177,740	680,000	-	680,000	601.03%
	<b>Investment Earnings Total</b>	<b>75,680</b>	<b>97,000</b>	<b>177,740</b>	<b>680,000</b>	<b>-</b>	<b>680,000</b>	<b>601.03%</b>
<b>Ad Valorem Taxes</b>								
	Tax - Current Ad Valorem	31,026,834	32,365,701	32,365,700	35,359,117	-	35,359,117	9.25%
	Tax - Delinquent Ad Valorem	8,972	-	-	-	-	-	-
	Tax - Penal/Interest Ad Valorem	124,027	51,000	91,830	95,000	-	95,000	86.27%
	<b>Ad Valorem Taxes Total</b>	<b>31,159,834</b>	<b>32,416,701</b>	<b>32,457,530</b>	<b>35,454,117</b>	<b>-</b>	<b>35,454,117</b>	<b>9.37%</b>
<b>Sales Tax</b>								
	Tax - Local Sales Tax	32,969,516	32,994,435	37,296,420	38,042,352	-	38,042,352	15.30%
	Tax - Mixed Drink	836,900	700,000	700,000	784,000	-	784,000	12.00%
	<b>Sales Tax Total</b>	<b>33,806,416</b>	<b>33,694,435</b>	<b>37,996,420</b>	<b>38,826,352</b>	<b>-</b>	<b>38,826,352</b>	<b>15.23%</b>
<b>Other Taxes</b>								
	Tax - Natural Gas Franchise	648,738	480,000	1,000,000	750,000	-	750,000	56.25%
	Tax - Telecable Franchise	805,849	976,000	739,860	700,000	-	700,000	-28.28%
	Tax - Telephone Franchise	548,123	633,000	633,000	608,000	-	608,000	-3.95%
	Tax - Use of Streets	166,547	71,000	71,000	72,000	-	72,000	1.41%
	Tax - BTU Franchise	315,218	347,000	350,000	354,000	-	354,000	2.02%
	<b>Other Taxes Total</b>	<b>2,484,475</b>	<b>2,507,000</b>	<b>2,793,860</b>	<b>2,484,000</b>	<b>-</b>	<b>2,484,000</b>	<b>-0.92%</b>
<b>Charges for Services - General Government</b>								
	CSO - Certificate Searches	65,516	42,000	81,650	82,000	-	82,000	95.24%
	CSO - Notary Fee	12	-	10	-	-	-	-
	CSO - Postage/Certificate Mail	736	1,000	630	1,000	-	1,000	0.00%
	CSO - Xerox/Repro Charges	4	-	-	-	-	-	-
	GG - Tourism Fees	27,563	12,000	60,790	61,000	-	61,000	408.33%
	<b>General Government Total</b>	<b>93,830</b>	<b>55,000</b>	<b>143,080</b>	<b>144,000</b>	<b>-</b>	<b>144,000</b>	<b>161.82%</b>
<b>Charges for Services - Police Department</b>								
	Police - Arrest Fees	56,708	57,000	57,520	58,000	-	58,000	1.75%
	Police - Escort Services	4,750	7,000	1,200	1,000	-	1,000	-85.71%
	Police - False Alarms	2,479	9,000	-	-	-	-	-100.00%
	Police - Police Reports	6,448	8,000	6,390	6,000	-	6,000	-25.00%
	Police - Records Check	176	-	180	-	-	-	-
	Police - Unclaimed Money	876	-	1,700	2,000	-	2,000	100.00%
	Police - Training Services	25	-	-	-	-	-	-
	<b>Police Department Total</b>	<b>71,463</b>	<b>81,000</b>	<b>66,990</b>	<b>67,000</b>	<b>-</b>	<b>67,000</b>	<b>-17.28%</b>
<b>Charges for Services - Fire Department</b>								
	Fire - EMS Athletic Standbys	25,693	45,000	75,520	76,000	-	76,000	68.89%
	Fire - EMS Transport - Emergicon	2,989,969	2,121,000	2,959,105	2,300,000	-	2,300,000	8.44%
	Fire - EMS Transport (County)	374,512	288,000	300,000	303,000	-	303,000	5.21%
	Fire - Auto Fire Alarm	16,418	10,000	41,280	20,000	-	20,000	100.00%
	Fire - Auto Hood Test	1,000	1,000	1,000	1,000	-	1,000	0.00%
	Fire - Daycare Centers	1,500	1,000	1,000	1,000	-	1,000	0.00%
	Fire - Fire Sprinkler/Standpipe	7,948	14,000	14,000	14,000	-	14,000	0.00%
	Fire - Foster Homes	150	-	120	-	-	-	-
	Fire - Fuel Line Leak	4,200	5,000	2,080	2,000	-	2,000	-60.00%
	Fire - Fuel Tank Leak	(100)	-	400	-	-	-	-
	Fire - Health Care Facilities	1,100	1,000	600	1,000	-	1,000	0.00%
	Fire - Nursing Homes	600	-	-	-	-	-	-
	<b>Fire Department Total</b>	<b>3,422,990</b>	<b>2,486,000</b>	<b>3,395,105</b>	<b>2,718,000</b>	<b>-</b>	<b>2,718,000</b>	<b>9.33%</b>
<b>Charges for Services - Planning and Development Dept</b>								
	P&DS - Misc Fees	662,575	559,098	514,960	560,000	-	560,000	0.16%
	<b>Planning and Development Total</b>	<b>662,575</b>	<b>559,098</b>	<b>514,960</b>	<b>560,000</b>	<b>-</b>	<b>560,000</b>	<b>0.16%</b>
<b>Charges for Services - Community Services</b>								
	CS - Administration Fees	720	1,000	1,000	1,000	-	1,000	-
	CS - Mowing Charges	15,319	11,000	1,350	1,000	-	1,000	-90.91%
	<b>Community Services Total</b>	<b>16,039</b>	<b>12,000</b>	<b>2,350</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-83.33%</b>
<b>Charges for Services - Parks and Recreation</b>								
	PARD - Recreation Programs	32,120	43,000	28,110	30,000	-	30,000	-30.23%
	PARD - Tournament Fees	-	53,000	-	-	-	-	-100.00%
	PARD - Heritage Programs	-	-	-	-	-	-	-
	PARD - Grave Open/Close Fee	150	-	30	-	-	-	-

# Appendix D

## Revenue History and Budget Estimates

Type	Account Description	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
	PARD - Post Burial Fees	22,050	21,000	24,550	21,000	-	21,000	0.00%
	PARD - Aquatics-Jr Lifeguard	1,100	2,000	2,000	2,000	-	2,000	0.00%
	PARD - Aquatics-Lifeguard Train	5,805	11,000	11,000	11,000	-	11,000	0.00%
	PARD - Southwood Pool Rec Programs	29,532	14,000	25,000	25,000	-	25,000	78.57%
	PARD - Thomas Pool Rec Programs	20	-	180,000	-	-	-	-
	PARD - Adamson Lagoon Rec Programs	158,918	194,000	-	182,000	-	182,000	-6.19%
	PARD - Concessions-Adamson Pool	6	-	-	-	-	-	-
	PARD - Swim Lessons Rec Programs	64,664	75,000	75,000	75,000	-	75,000	0.00%
	PARD - Water Fitness Rec Programs	2,900	4,000	4,000	4,000	-	4,000	0.00%
	PARD - Swim Team Rec Programs	26,335	13,000	27,910	28,000	-	28,000	115.38%
	PARD - Senior Center Rec Programs	(25)	11,000	11,000	11,000	-	11,000	0.00%
	PARD - Sw Ctr Concessions	110	-	-	-	-	-	-
	PARD - Lincoln Center Rec Programs	40,588	79,000	45,000	45,000	-	45,000	-43.04%
	PARD - National Center Rec Programs	4,320	5,000	5,000	5,000	-	5,000	0.00%
	PARD - SW Ctr Comm Rec Programs	548	-	1,810	2,000	-	2,000	100.00%
	PARD - RE Meyer Ctr Rec Programs	8,318	21,000	14,270	21,000	-	21,000	0.00%
	PARD - Adult Softball Rec Programs	66,920	42,000	44,320	74,000	-	74,000	76.19%
	PARD - Adult Volleyball Rec Programs	14,650	11,000	11,000	11,000	-	11,000	0.00%
	PARD - Youth Basketball Rec Programs	29,012	40,000	45,000	45,000	-	45,000	12.50%
	PARD - Youth Flag Football Rec Programs	11,772	26,000	12,000	12,000	-	12,000	-53.85%
	PARD - Adult Kickball Rec Programs	11,480	18,000	12,000	12,000	-	12,000	-33.33%
	PARD - Challenger Sports Rec Programs	-	-	120	-	-	-	-
	PARD - Tennis Instruction Rec Programs	14,208	18,000	12,000	15,000	-	15,000	-16.67%
	PARD - Ultimate Frisbee Rec Programs	-	-	1,320	1,000	-	1,000	100.00%
	PARD - Adult Basketball Rec Programs	-	-	3,850	4,000	-	4,000	100.00%
	PARD - Camps & Clinics	10,125	12,000	8,980	9,000	-	9,000	-25.00%
	PARD - Youth Tennis	23,190	35,000	25,000	25,000	-	25,000	-28.57%
	PARD - Xtra Education Rec Programs	3,020	40,000	590	3,000	-	3,000	-92.50%
<b>Parks and Recreation Total</b>		<b>581,836</b>	<b>788,000</b>	<b>630,860</b>	<b>673,000</b>	<b>-</b>	<b>673,000</b>	<b>-14.59%</b>
<b>Charges for Services Total</b>		<b>4,848,734</b>	<b>3,981,098</b>	<b>4,753,345</b>	<b>4,164,000</b>	<b>-</b>	<b>4,164,000</b>	<b>4.59%</b>
<b>Fines and Penalties</b>								
	Gen Gov't - Fines/Penalties-Parking	42,055	-	90,920	92,000	-	92,000	100.00%
	Court - City Omni	9,510	14,000	9,970	10,000	-	10,000	-28.57%
	Court - Court Dismissal Fees	2,070	7,000	6,840	7,000	-	7,000	0.00%
	Court - Expungement Fee	11,930	9,000	14,040	14,000	-	14,000	55.56%
	Court - FTA Warrant Services	1	-	-	-	-	-	-
	Court - General Admin Fees	25,524	42,000	32,550	33,000	-	33,000	-21.43%
	Court - Notary Fees	48	-	50	-	-	-	-
	Court - Teen Court Admin Fees	-	-	-	-	-	-	-
	Court - Time Pmt Fee/Unreserved	5,181	7,000	3,000	5,000	-	5,000	-28.57%
	Court - Truancy Prevention	-	-	-	-	-	-	-
	Court - Warrant Service Fee	25,219	32,000	23,880	25,000	-	25,000	-21.88%
	Court - Open Cases	-	-	-	-	-	-	-
	Court - Fines/Penalties-Bond Forfeits	5	-	-	-	-	-	-
	Court - Fines/Penalties-Chld Safety Fd	37,745	30,000	30,000	30,000	-	30,000	0.00%
	Court - Fines/Penalties-ChldSafeT Seat	18,523	15,000	27,160	27,000	-	27,000	80.00%
	Court - Fines/Penalties-CityPrkg Fines	4,425	4,000	4,000	4,000	-	4,000	0.00%
	Court - Fines/Penalties-CivilPrkg Fine	39,495	57,000	10,270	13,000	-	13,000	-77.19%
	Court - Fines/Penalties-Miscellaneous	2,163,684	2,100,000	2,320,560	2,270,000	-	2,270,000	8.10%
	Court - Fines/Penalties-Traffic Fines	21,533	23,000	20,700	21,000	-	21,000	-8.70%
	Court - Fines/Penalties-Cr Access Bus	-	-	-	-	-	-	-
<b>Fines &amp; Penalties Total</b>		<b>2,406,948</b>	<b>2,340,000</b>	<b>2,593,940</b>	<b>2,551,000</b>	<b>-</b>	<b>2,551,000</b>	<b>9.02%</b>
<b>Licenses and Permits</b>								
	Gen Gov't - License/Permit-Mixed Drink	70,258	51,000	51,000	52,000	-	52,000	1.96%
	Gen Gov't - License/Permit-Cr Acc Bus Reg	250	-	-	-	-	-	-
	PD - License/Permit-Child Safe Prog	106,476	90,000	90,000	91,000	-	91,000	1.11%
	PD - License/Permit-Taxi	705	1,000	210	-	-	-	-100.00%
	PD - License/Permit-Itinerant Vend	4,865	4,000	4,000	4,000	-	4,000	0.00%
	PD - License/Permit-Livestock Per	455	-	320	-	-	-	-
	PD- License/Permit-Trans Ntwk Comp	-	1,000	-	-	-	-	-100.00%
	Fire - License/Permit-Ambulance Lic	1,450	2,000	-	-	-	-	-100.00%
	Fire - License/Permit-Fire Burn	8,150	7,000	7,000	7,000	-	7,000	0.00%
	P&DS - Contractor Reg	42,559	33,000	38,250	39,000	-	39,000	18.18%
	P&DS - Permits	2,340,522	1,562,000	2,529,530	2,650,000	-	2,650,000	69.65%
	CS - Rental Registration	22,365	18,000	57,980	40,000	-	40,000	122.22%
	PARD-Lic/Per-Vendor - Adult Softball	10,083	10,000	4,260	4,000	-	4,000	-60.00%
<b>Licenses &amp; Permits Total</b>		<b>2,608,138</b>	<b>1,779,000</b>	<b>2,782,550</b>	<b>2,887,000</b>	<b>-</b>	<b>2,887,000</b>	<b>62.28%</b>



# Appendix D

## Revenue History and Budget Estimates

Type	Account Description	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
<b>Rents, Royalties and Contributions</b>								
	P&DS - Mineral Interest Royalty	73	2,000	-	-	-	-	-100.00%
	PARD - Rentals-Ball fields	110,639	50,000	79,530	60,000	-	60,000	20.00%
	PARD - Rentals-Park Pavilions	46,080	40,000	28,500	40,000	-	40,000	0.00%
	PARD - Rentals-WPC Amphitheater	23,027	20,000	20,000	20,000	-	20,000	0.00%
	GF-ND-Rev-Rent-Misc	326,062	339,331	336,920	339,331	-	339,331	0.00%
	PARD -SW Pool-Rental	3,125	2,000	1,530	2,000	-	2,000	0.00%
	PARD - Rentals-Southwood Pool	-	5,000	-	-	-	-	-100.00%
	PARD - Rentals-Adamson Lagoon	20,605	52,000	20,000	20,000	-	20,000	-61.54%
	PARD - Rentals-Lincoln Center	29,793	22,000	22,000	22,000	-	22,000	0.00%
	PARD - Rentals-Lincoln Center	-	11,000	-	-	-	-	-100.00%
	PARD - Lick Creek Nature Center	4,785	7,000	7,000	7,000	-	7,000	0.00%
	PARD - Rentals-SW Center-Community	12,780	15,000	11,140	11,000	-	11,000	-26.67%
	PARD - Rentals-R.E.Meyer Center	2,447	6,000	4,850	5,000	-	5,000	-16.67%
	<b>Rents, Royalties &amp; Contributions Total</b>	<b>579,414</b>	<b>571,331</b>	<b>531,470</b>	<b>526,331</b>	<b>-</b>	<b>526,331</b>	<b>-7.88%</b>
<b>Contributions</b>								
	PD-Rev-Contrib/Sponsor	-	-	500	1,000	-	1,000	100.00%
	<b>Contributions Total</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>100.00%</b>
<b>Other Revenue</b>								
	Gen Gov't - Restitution	-	-	-	-	-	-	-
	Gen Gov't - Misc Operating Revenues	1,552	1,000	2,480	3,000	-	3,000	200.00%
	Fiscal - Other Fees-Credit Card Conven	60,989	45,000	45,000	45,000	-	45,000	0.00%
	Fiscal - Misc Operating Revenues	-	-	160	-	-	-	-
	PD - Other Fees-Credit Card Conven	-	51,000	-	-	-	-	-100.00%
	Police - SRO Reimbursement	4,467	2,000	3,720	4,000	-	4,000	100.00%
	PD - Restitution	4,131	3,000	3,480	4,000	-	4,000	33.33%
	PD - Misc Operating Revenues	74,662	136,000	150,000	152,000	-	152,000	11.76%
	Fire - Misc Operating Revenues	-	-	-	-	-	-	-
	PARD - Misc Operating Revenues	27,657	3,000	20,620	21,000	-	21,000	600.00%
	<b>Other Revenue Total</b>	<b>173,458</b>	<b>241,000</b>	<b>225,460</b>	<b>229,000</b>	<b>-</b>	<b>229,000</b>	<b>-4.98%</b>
<b>Intergovernmental</b>								
	PD - Grants-Federal	7,634	8,000	-	-	-	-	-100.00%
	PD - Grants-State	145,591	138,000	138,000	139,000	-	139,000	0.72%
	PD - Other Intergovtal-Reimb Costs	12,290	5,000	6,030	6,000	-	6,000	20.00%
	Fire - Grants-Federal	334,724	329,641	329,640	888,000	-	888,000	169.38%
	Fire - Other Intergovtal-Reimb Costs	444,840	422,000	338,640	342,000	-	342,000	-18.96%
	Fire - Training Reimbursement	838	1,000	900	1,000	-	1,000	0.00%
	Fire - Task Force Reimbursement	38,633	39,000	57,550	58,000	-	58,000	48.72%
	GF-ND-Rev-Grants-State	5,147,912	-	-	-	-	-	-
	PARD - Grants-Federal - Senior Center	6,417	7,000	-	-	-	-	-100.00%
	PARD-Intergov-Reimb	-	-	7,000	7,000	-	7,000	100.00%
	<b>Intergovernmental Total</b>	<b>6,138,879</b>	<b>949,641</b>	<b>877,760</b>	<b>1,441,000</b>	<b>-</b>	<b>1,441,000</b>	<b>51.74%</b>
<b>Utility Transfer</b>								
	Utility Transfer-Electric	9,641,004	9,550,000	9,550,000	9,765,000	-	9,765,000	2.25%
	Utility Transfer-Solid Waste	1,641,000	1,147,300	1,147,300	1,302,380	-	1,302,380	13.52%
	Utility Transfer-Wastewater	1,839,996	1,905,000	1,905,000	1,984,000	-	1,984,000	4.15%
	Utility Transfer-Water	1,785,000	1,882,400	1,882,400	1,945,000	-	1,945,000	3.33%
	<b>Utility Transfer Total</b>	<b>14,907,000</b>	<b>14,484,700</b>	<b>14,484,700</b>	<b>14,996,380</b>	<b>-</b>	<b>14,996,380</b>	<b>3.53%</b>
<b>Misc Non-Operating</b>								
	Gen Gov't - Cash Over/Short	6	-	34,240	35,000	-	35,000	100.00%
	Gen Gov't - Reimbursed Expenses	1,722	-	-	-	-	-	-
	Gen Gov't - Fiber Lease Income	12,239	-	-	-	-	-	-
	Gen Gov't - Sale of Scrap Metal	27,948	9,000	11,590	12,000	-	12,000	33.33%
	Gen Gov't - Misc Nonoperating Revenue	188,047	131,000	200,010	202,000	-	202,000	54.20%
	Fiscal - Collection Service Fees	362	1,000	500	1,000	-	1,000	0.00%
	GF-PD-Rev-Misc Nonop Rev	366	-	-	-	-	-	-
	Fire - Reimbursed Expenses	9,659	6,000	2,170	2,000	-	2,000	-66.67%
	PARD - Reimbursed Expenses	-	-	60	-	-	-	-
	<b>Misc Non-Operating Total</b>	<b>240,350</b>	<b>147,000</b>	<b>248,570</b>	<b>252,000</b>	<b>-</b>	<b>252,000</b>	<b>71.43%</b>
<b>Gain (loss) on sale of assets</b>								
	Non-Dept - Proceeds from Sale of Property	13,496	3,176,780	2,470,990	-	-	-	-100.00%
	<b>Gain (loss) on sale of assets Total</b>	<b>13,496</b>	<b>3,176,780</b>	<b>2,470,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>

# Appendix D

## Revenue History and Budget Estimates

Type	Account Description	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
<b>Transfers In</b>								
	Transfer In-Community Dev Fd	6,937	-	-	-	-	-	-
	Transfer In-Property Casualty Fund	-	-	-	-	-	-	-
	Transfer In- Court Technology Fund	379,444	-	-	-	-	-	-
	Transfer In - ARA Fund	-	20,477,319	20,477,319	1,000,000	-	1,000,000	-95.12%
	Transfer In-NG Parking Fd	-	-	-	300,000	-	300,000	100.00%
	Transfer In-Drainage Fd	104,040	105,080	105,080	-	-	-	-100.00%
	<b>Transfers In Total</b>	<b>490,421</b>	<b>20,582,399</b>	<b>20,582,399</b>	<b>1,300,000</b>	<b>-</b>	<b>1,300,000</b>	<b>-93.68%</b>
<b>Transfer In - CIP</b>								
	Transfer In-GG CIP Fund	-	2,063,000	2,063,000	-	-	-	-100.00%
	Transfer In-Street CIP Fund	-	-	-	-	-	-	-
	<b>Transfers In CIP Total</b>	<b>-</b>	<b>2,063,000</b>	<b>2,063,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Transfer In - Replacement</b>								
	Transfer In-Fleet Repl Fd	1,468,716	7,379,841	7,379,841	-	-	-	-100.00%
	Transfer In-IT Repl Fund	30,095	948,573	948,573	312,572	-	-	-100.00%
	Transfer In-Equip Replace Fd	220,194	155,633	155,633	-	-	-	-100.00%
	<b>Transfers In Replacements Total</b>	<b>1,719,005</b>	<b>8,484,047</b>	<b>8,484,047</b>	<b>312,572</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>G&amp;A Transfers In</b>								
	G&A Transfer In-Park Escrow Fd	18,132	23,590	23,590	-	-	-	-100.00%
	G&A Transfer In-Rec Programs	148,920	-	-	-	-	-	-
	G&A Transfer In-Spring Creek	3,612	3,239	3,239	-	-	-	-100.00%
	G&A Transfer In-Hotel Tax Fd	-	185,187	185,187	213,169	-	213,169	15.11%
	G&A Transfer In-Electric Fd	1,739,304	1,723,615	1,723,615	1,899,117	-	1,899,117	10.18%
	G&A Transfer In-Water Fd	951,192	987,960	987,960	1,341,184	-	1,341,184	35.75%
	G&A Transfer In-Wastewater Fd	758,580	745,776	745,776	910,473	-	910,473	22.08%
	G&A Transfer In-Solid Waste Fd	872,460	845,285	845,285	964,131	-	964,131	14.06%
	G&A Transfer In-NG Parking Fd	91,188	135,234	135,234	144,930	-	144,930	7.17%
	G&A Transfer In-Gen Gov CIP Fd	201,768	68,501	68,501	51,903	-	51,903	-24.23%
	G&A Transfer In-Parks CIP Fd	18,120	23,591	23,591	94,249	-	94,249	299.51%
	G&A Transfer In-Streets CIP Fd	582,864	487,543	487,543	646,958	-	646,958	32.70%
	G&A Transfer In-Elec CIP Fd	67,296	104,137	104,137	166,514	-	166,514	59.90%
	G&A Transfer In-Water CIP Fd	139,188	139,068	139,068	149,387	-	149,387	7.42%
	G&A Transfer In-WW CIP Fd	216,576	250,643	250,643	198,362	-	198,362	-20.86%
	G&A Transfer In-Drainage Fd	505,188	365,265	365,265	526,732	-	526,732	44.21%
	G&A Transfer In-Rdway Mnt Fd	176,436	215,756	215,756	257,961	-	257,961	19.56%
	G&A Transfer In-Rdway Mnt Fd	5,880	4,925	4,925	-	-	-	-100.00%
	<b>G&amp;A Transfers In Total</b>	<b>6,496,704</b>	<b>6,309,315</b>	<b>6,309,315</b>	<b>7,565,070</b>	<b>-</b>	<b>7,565,070</b>	<b>19.90%</b>
<b>General Fund Total</b>		<b>108,148,952</b>	<b>133,824,447</b>	<b>139,839,186</b>	<b>113,669,822</b>	<b>-</b>	<b>113,357,250</b>	<b>-15.29%</b>
<b>DEBT SERVICE FUND REVENUES</b>								
	Tax - Current Ad Valorem	21,092,024	22,033,833	22,033,833	23,873,031	-	23,873,031	8.35%
	Tax - Delinquent Ad Valorem	3,833	-	-	-	-	-	-
	Tax - Penal/Interest Ad Valorem	85,623	-	-	-	-	-	-
	Investment Income	18,778	50,000	50,000	50,000	-	50,000	0.00%
	Proceeds/Long Term Debt	4,075,000	-	-	-	-	-	-
	* Memorial Cemetery Fund	467,985	466,164	466,164	468,073	-	468,073	0.41%
	<b>Debt Service Fund Total</b>	<b>25,743,242</b>	<b>22,549,997</b>	<b>22,549,997</b>	<b>24,391,104</b>	<b>-</b>	<b>24,391,104</b>	<b>8.16%</b>
<i>* Transfers in from other funds</i>								
<b>HOTEL TAX FUND REVENUES</b>								
	Hotel/Motel Tax Revenue	4,295,492	4,600,000	6,185,000	6,495,000	-	6,495,000	41.20%
	Investment Income	33,290	34,000	34,000	200,000	-	200,000	488.24%
	Misc Non-Operating Revenue	495,999	10,000	14,500	10,000	-	10,000	0.00%
	<b>Hotel Tax Fund Total</b>	<b>4,824,781</b>	<b>4,644,000</b>	<b>6,233,500</b>	<b>6,705,000</b>	<b>-</b>	<b>6,705,000</b>	<b>44.38%</b>
<b>DRAINAGE FUND REVENUES</b>								
	Investment Income	4,970	4,700	4,700	4,700	-	4,700	0.00%
	Sales-Resident-Nontax	2,462,173	2,494,500	2,514,520	2,821,000	-	2,821,000	13.09%
	Sales-Commer-Nontax	567,179	573,700	578,160	642,900	-	642,900	12.06%
	Forfeitures-Discounts-Penalty	28,915	28,000	28,300	31,100	-	31,100	11.07%
	Transfer In-Fleet Repl Fd	19,685	400,433	400,433	-	-	-	-100.00%
	Transfer In-IT Repl Fd	5,970	-	-	-	-	-	-
	<b>Drainage Fund Total</b>	<b>3,088,893</b>	<b>3,501,333</b>	<b>3,526,113</b>	<b>3,499,700</b>	<b>-</b>	<b>3,499,700</b>	<b>-0.05%</b>

# Appendix D

## Revenue History and Budget Estimates

Type	Account Description	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
<b>ROADWAY MAINTENANCE FUND REVENUES</b>								
	Sales - Residential/Non-Taxable	2,120,913	2,159,000	2,163,009	2,423,000	-	2,423,000	12.23%
	Sales - Residential-Multi	2,041,300	2,063,000	2,082,165	2,332,000	-	2,332,000	13.04%
	Sales - Commercial/Taxable	917,451	926,000	935,472	1,049,000	-	1,049,000	13.28%
	Investment Income	1,619	1,100	280	300	-	300	-72.73%
	Forfeiture/Discounts/Penalties	48,192	50,400	43,200	43,600	-	43,600	-13.49%
	<b>Roadway Maintenance Fund Total</b>	<b>5,129,475</b>	<b>5,199,500</b>	<b>5,224,126</b>	<b>5,847,900</b>	<b>-</b>	<b>5,847,900</b>	<b>12.47%</b>
<b>ELECTRIC FUND REVENUES</b>								
	Sales - Residential/Taxable	58,284,618	52,468,000	53,468,000	57,550,000	-	57,550,000	9.69%
	Sales - Commercial/Taxable	27,322,002	24,637,000	25,637,000	27,050,000	-	27,050,000	9.79%
	Sales - Commercial/Non-Taxable	12,187,852	10,823,000	11,673,000	11,850,000	-	11,850,000	9.49%
	Sales-Res/Comm Power Chrg Adj	4,905,892	12,002,000	12,502,000	14,300,000	-	14,300,000	19.15%
	Sales - Security Lights	94,211	90,000	90,000	90,000	-	90,000	0.00%
	Sales - Other	16,938	10,000	18,490	15,000	-	15,000	50.00%
	Other Fees - Pole Contact and Use	296,792	215,000	294,570	300,000	-	300,000	39.53%
	Forfeiture/Discounts/Penalties	1,316,026	1,150,000	1,150,000	1,200,000	-	1,200,000	4.35%
	Other Fees - Connect Fees	376,018	350,000	340,000	350,000	-	350,000	0.00%
	Misc Operating Revenue	-	-	-	-	-	-	-
	Investment Income	80,635	50,000	55,720	227,000	-	227,000	354.00%
	Insurance Reimbursement	-	-	-	-	-	-	-
	Reimbursed Expenses	159,201	100,000	125,000	120,000	-	120,000	20.00%
	Cash Over/Short	(9)	-	-	-	-	-	-
	Collection Service Fees	9,525	10,000	9,000	10,000	-	10,000	0.00%
	Sale of Property	(509,839)	10,000	-	-	-	-	-100.00%
	Sale of Scrap Metal	15,803	10,000	18,460	20,000	-	20,000	100.00%
	Misc Operating Revenue	3,926,007	4,366,000	4,500,000	4,150,000	-	4,150,000	-4.95%
	Misc Non-Operating Revenue	675	-	500	-	-	-	-
	Other Non-Operating Street Lights Xfr	500,273	505,000	505,000	510,000	-	510,000	0.99%
	Transfer In-Electric CIP Fd	16,932,988	17,432,000	-	19,580,000	-	19,580,000	12.32%
	Transfer In-Fleet Repl Fd	486,974	1,087,947	1,087,950	-	-	-	-100.00%
	G&A Tr In-Water Fd	398,616	-	-	-	-	-	-
	G&A Tr In-WW Fd	353,664	-	-	-	-	-	-
	G&A Tr In-Water Fd	-	435,797	435,797	517,207	-	517,207	18.68%
	G&A Tr In-WW Fd	-	238,063	238,063	276,802	-	276,802	16.27%
	<b>Electric Fund Total</b>	<b>127,154,864</b>	<b>125,989,807</b>	<b>112,148,550</b>	<b>138,116,009</b>	<b>-</b>	<b>138,116,009</b>	<b>9.62%</b>
<b>WATER FUND REVENUES</b>								
	Sales - Residential/Non-Taxable	10,122,717	10,510,000	10,510,000	10,550,000	-	10,550,000	0.38%
	Sales - Commercial/Non-Taxable	7,189,709	7,300,000	7,550,000	7,450,000	-	7,450,000	2.05%
	Sales-Commercial-Effluent	1	-	-	-	-	-	-
	Sales - Commercial_Industrial	271,205	425,000	833,800	600,000	-	600,000	41.18%
	Other Fees - Connect Fees	182,105	161,000	161,000	169,000	-	169,000	4.97%
	Sales-Water Taps	428,310	367,000	535,500	500,000	-	500,000	36.24%
	Other Fees-Fire Flow	5,200	-	2,700	5,000	-	5,000	100.00%
	Forfeiture/Discounts/Penalties	196,623	150,000	167,250	176,000	-	176,000	17.33%
	Other Fees-Misc Operating Rev	1,800	1,000	2,000	1,500	-	1,500	50.00%
	Investment Income	17,136	17,000	20,970	36,000	-	36,000	111.76%
	Collection Service Fees	2	-	-	-	-	-	-
	Sale of Property	(49,114)	2,500	-	-	-	-	-100.00%
	Lease Income	-	2,500	-	-	-	-	-100.00%
	Sale of Scrap Metal	9,367	10,000	8,740	5,000	-	5,000	-50.00%
	Misc Non-Operating Revenue	27,500	27,000	27,500	27,000	-	27,000	0.00%
	Insurance Reimbursement	-	-	62,040	-	-	-	-
	Transfer In - Property Casualty Fund	6,158	-	-	-	-	-	-
	Transfer In-W CIP Fd	7,469,759	5,336,921	-	11,442,225	-	11,442,225	114.40%
	Transfer In-W Imp Fee Fd	295,000	350,000	350,000	600,000	-	600,000	71.43%
	Transfer In-Fleet Repl Fd	47,121	219,521	32,000	-	-	-	-100.00%
	<b>Water Fund Total</b>	<b>26,220,597</b>	<b>24,879,442</b>	<b>20,263,500</b>	<b>31,561,725</b>	<b>-</b>	<b>31,561,725</b>	<b>26.86%</b>
<b>WASTEWATER FUND REVENUES</b>								
	Sales - Residential/Non-Taxable	16,447,635	16,250,000	16,600,000	16,583,000	-	16,583,000	2.05%
	Sales - Commercial/Non-Taxable	2,814,904	2,500,000	2,900,000	2,850,000	-	2,850,000	14.00%
	Sales-Sewer Taps	234,750	150,000	250,000	205,000	-	205,000	36.67%
	Investment Income	61,882	19,000	19,000	49,000	-	49,000	157.89%
	Forfeiture/Discounts/Penalties	217,827	150,000	200,000	205,000	-	205,000	36.67%

# Appendix D

## Revenue History and Budget Estimates

Type	Account Description	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Base Budget	FY23 Proposed SLAs	FY23 Proposed Budget	% Change in Budget from FY22 to FY23
	Sale of Property	(7,087)	7,500	-	-	-	-	-100.00%
	Misc Non-Operating Revenue	894,378	-	-	-	-	-	-
	Transfer In-WW CIP Fd	15,098,949	6,604,506	-	25,148,594	-	25,148,594	280.78%
	Transfer In-WW Imp Fee Fd	2,180,000	2,600,000	2,600,000	3,500,000	-	3,500,000	34.62%
	Transfer In-Fleet Repl Fd	549,528	1,113,052	124,000	-	-	-	-100.00%
	<b>Wastewater Fund Total</b>	<b>38,492,767</b>	<b>29,394,058</b>	<b>22,693,000</b>	<b>48,540,594</b>	<b>-</b>	<b>48,540,594</b>	<b>65.14%</b>
<b>SOLID WASTE FUND REVENUES</b>								
	Sales - Residential/Taxable	7,226,770	7,310,400	7,398,100	8,306,800	-	8,306,800	13.63%
	Sales - Residential/Non-Taxable	34,125	37,700	27,300	41,500	-	41,500	10.08%
	Sales - Commercial/Taxable	3,309,606	3,311,100	3,362,421	3,778,800	-	3,778,800	14.13%
	Sales - Commercial/Non-Taxable	622,807	634,300	639,780	711,900	-	711,900	12.23%
	Sales - State Surcharge	842	600	600	600	-	600	0.00%
	Rent-Rolloff Ctr-Nt	6,572	9,100	3,658	6,800	-	6,800	-25.27%
	Rent-Rolloff Ctr-Tx	2,332	1,500	2,242	3,100	-	3,100	106.67%
	Forfeiture/Discounts/Penalties	119,516	124,800	124,800	125,400	-	125,400	0.48%
	Other Fees-Taxable	43,958	40,300	20,700	43,900	-	43,900	8.93%
	Other Fees-Nontaxable	4,225	2,700	23,200	5,000	-	5,000	85.19%
	Invest Income-BVSWMA	354,050	323,300	323,300	321,550	-	321,550	-0.54%
	Investment Income	3,274	3,400	3,400	3,400	-	3,400	0.00%
	Collection Svc Fees	3,566	3,600	3,600	3,600	-	3,600	0.00%
	Sale of Property	(50,285)	-	-	-	-	-	-
	Sale of Scrap Metal	4,505	-	5,800	-	-	-	-
	Transfer In-Fleet Repl Fd	425,482	4,374,041	4,374,041	-	-	-	-100.00%
	<b>Solid Waste Fund Total</b>	<b>12,111,345</b>	<b>16,176,841</b>	<b>16,312,942</b>	<b>13,352,350</b>	<b>-</b>	<b>13,352,350</b>	<b>-17.46%</b>
	<b>Funds Revenue Total</b>	<b>350,914,916</b>	<b>366,159,425</b>	<b>348,790,914</b>	<b>385,684,204</b>	<b>-</b>	<b>385,371,632</b>	<b>5.25%</b>

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.

**Appendix E**  
**ARTICLE V**  
**THE BUDGET**  
**City Charter, 14<sup>th</sup> Edition**  
**Amended November 2<sup>nd</sup>, 2021**

**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.

## **Appendix F**

### **FISCAL AND BUDGETARY**

### **POLICY STATEMENTS – UPDATED JUNE 2022**

#### **1. 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 regarding 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. More detailed policy guidelines in the following policy manuals maintained by the Finance Department:

- 1. *ACCOUNTING OPERATIONS POLICY*
- 2. *PURCHASING POLICY*
- 3. *EMERGENCY OPERATIONS POLICY – FISCAL SERVICES*
- 4. *FIXED ASSET POLICY*
- 5. *MISCELLANEOUS FISCAL SERVICES POLICY*
- 6. *UTILITY CUSTOMER SERVICE POLICY*
- 7. *INVESTMENT POLICY & STRATEGY*
- 8. *CONTINUING DISCLOSURE*

#### **2. OPERATING BUDGET**

##### **2.1. 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 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).

All funds are forecasted for five years out as to plan for future budget years. Five-year forecasts for major funds such as the general fund and the debt service fund are published in the budget document.

The budget is prepared with the cooperation of all City Departments and is submitted to the City Manager who makes any necessary changes before presentation to 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.

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.

## **2.2 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.

## **2.3 DEVELOPMENT OF AN APPROVED BUDGET.**

- 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 two public hearings 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.

## **2.4 ADOPTION.**

Upon the presentation of a proposed budget document to the Council, the Council shall call and publicize two public hearings. 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.

## **2.5 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.

## **2.6 BUDGET REPORTING.**

Periodic financial reports will be prepared to monitor and control the budget. Summary financial reports will be presented to the City Manager and City Council quarterly as soon as possible, preferably 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.

## **2.7 CONTROL.**

Operating expense control is addressed in Section 4 of these Policies.

## **2.8 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 them in amounts not exceeding \$100,000. Any transfer involving more than \$100,000 must be expressly approved 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?

## **3. REVENUE MANAGEMENT.**

### **3.1. OPTIMUM CHARACTERISTICS.**

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.** 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 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.

### **3.2. OTHER CONSIDERATIONS.**

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.
4. 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. The City Manager may justify a tax rate that is different from the current tax rate. The justification will be based on City Council directions, needs arising from debt service, or other conditions as may arise from time to time.

### **3.3. 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.

### **3.4. 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.

1. Full fee support (80-100%) will be obtained from enterprise operations such as utilities, solid waste service, landfill, cemetery, and licenses and permits.
2. Partial fee support I (50-80%) will be generated by charges for emergency medical services, miscellaneous licenses and fines, and all adults' sports programs.
3. Partial fee support II (20%-50%) will be generated by charges for youth programs and activities.
4. Minimum fee support (0-20%) will be obtained from other parks, recreational and cultural programs and activities.

### **3.5. PARKS AND RECREATION COST RECOVERY CONTINUUM**

The Cost Recovery Continuum is applied to all programs and services provided by the Parks and Recreation

Department. Its spectrum ranges from Community Wide Beneficiaries (those services which benefit a relatively large proportion of residents) to Individual Users (those services where the benefits accrue primarily to users rather than a large proportion of residents). When the benefits are accrued primarily by individuals, rather than a large segment of the community, general funds should not exclusively subsidize those activities.

User prices are determined by establishing the aggregate cost associated with each service or program, then identifying the proportion of benefits that accrue to individual users rather than to the whole community. This identified proportion becomes the target amount to be recovered from fees. Services and programs are categorized according to what percentage of cost recovery is to be transferred to the individual users. These prices must be reconciled by a market analysis of price points, resulting in potential annual increments of increase.

These categories are reviewed every 3-5 years by City Management. The actual cost recovery is recorded each fiscal year as staff considers necessary adjustments and establishes performance benchmarks.

- Minimum Cost Recovery - 0% to 25% (i.e. – Playgrounds, Parks, Greenways and Trails)
- Low-Cost Recovery – 26% to 50% (i.e. – Youth Based Programs and Services)
- Medium-Cost Recovery – 51% to 75% (i.e. – Adult based Programs and Services)
- High-Cost Recovery – 76% to 100% (Enterprise Operations, cemetery, License/Permits)

Financial barriers will be addressed thru scholarships, work programs and financial assistance.

### **3.6. 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.

### **3.7. 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.

### **3.8. UNMETERED CITY OF COLLEGE STATION STREET LIGHT COSTS.**

The electric power cost related to the unmetered City of College Station streetlights 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 streetlights, estimated power consumption and estimated maintenance costs.

### **3.9. 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 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 9% franchise fee. The final total transfer amount will not exceed 9% 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 these Funds:

1. *In-Lieu-of-Franchise Fee.* In-lieu-of-franchise fee will be included as part of the rate computation at 10% 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 10% of total Fund Equity.

### **3.10. INTERGOVERNMENTAL REVENUES.**

The City will not be reliant on intergovernmental revenues (grants). 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.

### **3.11. REVENUE MONITORING.**

Revenues as they are received will be regularly compared to budgeted revenues and variances will be investigated.

## **4. EXPENDITURE CONTROL**

### **4.1. 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 following exceptions:

1. 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).
2. Corrections or de-minimis amounts as outlined in the Transfer Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*, including accounting entries that are contained within a fund and have no impact on the net approved annual budget.
3. Budget appropriation amendments at lower levels of control shall be made in accordance with the applicable administrative procedures.
4. As the Water and Wastewater Funds are operationally one fund, transfers between these two funds are considered administrative in nature as long as they are net budget neutral.

### **4.2. 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.

### **4.3. CENTRAL CONTROL.**

Modifications within the operating categories (salaries, supplies, maintenance, services, capital etc.) are detailed in the Transfer Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*

### **4.4. 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 division of Finance Department 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 central procurement card policy or the department's internal control procedures.

#### **4.5. 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 *PURCHASING POLICY maintained by 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.

### **5. 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.

### **6. REPORTING.**

Summary reports will be prepared showing actual expenditures as compared to the original and revised budgets and prior year expenditures.

## **7. CAPITAL BUDGET AND PROGRAM**

#### **7.1. 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.

#### **7.2. 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.

#### **7.3. 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. Future replacement and maintenance for capital items should also be projected for the next five years after the project is placed into service

#### **7.4. 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.

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.

#### **7.5. 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.

### **8. CAPITAL MAINTENANCE & REPLACEMENT**

To address that deferred maintenance and not anticipating replacement costs increases future capital requirements, the City policy is the following.

#### **8.1. 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.

#### **8.2. 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.

#### **8.3. 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.

### **9. REPLACEMENT FUNDS.**

The City has a major investment in its Information Technology, fleet of vehicles, 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 funds 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.

#### **9.1. INFORMATION TECHNOLOGY REPLACEMENT (IT).**

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 in accordance with the details in the IT Replacement Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*.

#### **9.2. FLEET REPLACEMENT.**

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 in accordance with the details in the Fleet and Ghost Fleet Replacement Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*.

#### **9.3. EQUIPMENT REPLACEMENT.**

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 in accordance with the details in the Equipment Replacement Policy maintained in the *MISCELLANEOUS FISCAL SERVICES POLICY*.



## **10. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING**

### **10.1. ACCOUNTING**

The general ledger is the collection of all asset, liability, net assets, revenue and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports. The Director of Fiscal Service under the direction of the City's Chief Financial Officer is responsible for establishing the structure for the City's Chart of Accounts and maintaining the General Ledger and necessary Subsidiary Ledgers for the accumulation of data and the production of accounting reports. Maintenance of both the General Ledger system and Chart of Accounts includes ensuring that procedures are in place to properly record financial transactions and report the City's financial position.

### **10.2. 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.

#### **2. In conjunction with their review, the Chief Financial Officer or his designee 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.**

#### **3. 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.

#### **4. 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.

#### **5. 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.

## **11. FINANCIAL REPORTING.**

### **11.1. 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.

### **11.2. INTERNAL REPORTING.**

The Finance 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.

## **12. ASSET MANAGEMENT**

### **12.1. 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.

### **12.2. 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.

## **13. 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. Fixed Asset accounting will be maintained in accordance with the *FIXED ASSET POLICY* by the Finance Department.

#### **14. 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.

#### **15. DEBT MANAGEMENT**

##### **15.1. DEBT ISSUANCE.**

The City will issue debt 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, capital equipment and to provide for the general good of the community.

##### **15.2. GENERAL OBLIGATION BONDS (GO's).**

GO's may be used to fund capital assets of the general government and are not to be used to fund operating needs of the City. 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.

##### **15.3. REVENUE BONDS (RB's).**

RB'S may 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.

##### **15.4. CERTIFICATES OF OBLIGATION,**

CO's may be used to fund capital assets determined by City Council. 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 twenty (20) years when the asset is of a nature that its anticipated useful life exceeds 20 years.

##### **15.5. SHORT TERM OBLIGATIONS**

Lines of Credit, taxable bonds and other financial instruments that are short term in nature may be used to fund any lawful purpose of the municipality as well as to provide bridge financing for capital projects. The City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted if an analysis of the affected fund indicates funds in excess of the fund balance requirement are available and the use of the funds will not impact that fund's current operations. All interfund loans will bear interest based upon prevailing rates and have terms consistent with other similar obligations.

**15.6. METHOD OF ISSUANCE.**

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.

**15.7. 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.

**15.8. 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.

**15.9. 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 in accordance with the *INVESTMENT POLICY & STRATEGY and CONTINUING DISCLOSURE POLICY maintained by the Finance Department.*

**15.10. FEDERAL REQUIREMENTS.**

The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

**15.11. 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.

**16. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS**

**16.1. 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 Section 17.

## **17. OPERATING RESERVES/FUND BALANCES**

### **17.1. GENERAL FUND**

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.

### **17.2. ENTERPRISE FUNDS**

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.

In order to reduce rate, delivery and other service risks that may arise in the event of an emergency, each Enterprise Funds may establish a Risk Mitigation Fund to reduce the financial impact of the emergency. The goal of the fund is to reduce the impact of an emergency on the customer base. The amount maintained in the fund will vary by service based on replacement costs of both operational and capital expenses and should consider both historical experience as well as future replacement expenses.

### **17.3. HOTEL TAX FUND**

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.

### **17.4. INTERNAL SERVICE FUNDS**

The Internal Service Funds will attain and retain fund balance/working capital balances appropriate for the fund.

### **17.5. FLEET MAINTENANCE AND UTILITY CUSTOMER SERVICE**

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, therefore no stated minimum fund balance is required.

### **17.6. INSURANCE FUNDS**

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.

### **17.7. REPLACEMENT FUNDS**

The Replacement Funds 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.

#### **17.8. 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.

### **18. CAPITAL PROJECT AND DEBT SERVICE FUNDS.**

#### **18.1. CAPITAL PROJECTS FUNDS**

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.

#### **18.2. DEBT SERVICE FUND**

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).

### **19. INTERNAL CONTROLS**

#### **19.1. 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.

#### **19.2. 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.

#### **19.3. INTERNAL REVIEWS/AUDITS.**

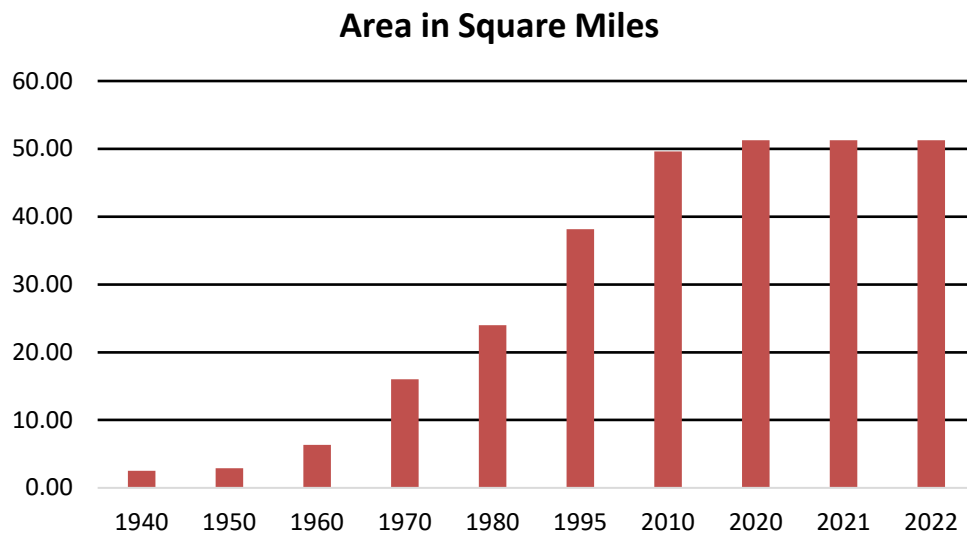
The Finance Department will complete a review/audit of any department or procedure as directed by the Chief Financial Officer. Audits of petty cash and cash receipts will be randomly scheduled and conducted on an annual basis.

## Appendix G-1

### Land Area and General Statistics

(as of May 2022)

<b>Date incorporated:</b>	October, 1938
<b>Date first charter adopted:</b>	October, 1938
<b>Date present charter adopted:</b>	November, 2021
<b>Date of last charter amendment:</b>	November, 2018
<b>Form of government:</b>	Council-Manager
<b>Elections:</b>	
Total registered voters* (November 2021):	62,914
Registered voters voting in last municipal election (November 2021):	6,207
% of registered voters voting in last municipal election (November 2021):	9.87%
<b>Miles of streets</b>	
Centerline Miles (CoCS, TXDoT, TAMU, Private & County)	594.45
Centerline Miles maintained by City	355.59



\* Number of registered voters may include college students, active military personnel, etc.

## Appendix G-2

### Population and Demographic Estimates

<b>Population</b>	2022 *	124,358
<b>Count</b>	2021	124,207
	2020	121,861
	2015	106,581
	2010	93,857
	2000	67,890
	1990	52,456
	1980	37,272
	1970	17,676
	1960	11,396

#### Sex and Age

Male	50.7%
Female	49.3%

Under 5 years	5.1%
5 to 9 years	4.9%
10 to 14 years	4.4%
15 to 19 years	13.7%
20 to 24 years	27.2%
25 to 34 years	14.7%
35 to 44 years	10.3%
45 to 54 years	6.8%
55 to 59 years	3.7%
60 to 64 years	2.5%
65 to 74 years	4.2%
75 to 84 years	1.9%
85 years and older	0.6%
Median Age	23.1

#### Race

White	62.4%
Black or African American	7.3%
Hispanic or Latino	17.2%
American Indian and Alaska Native	0.2%
Asian	10.2%
Native Hawaiian and Other Pacific Islander	0.0%
Some other race	0.4%
Two or more races	2.3%

\* Source: City of College Station, Department of Planning and Development Services estimate as of April 2022.

\*\* Estimated end of year data provided by Planning & Development Services.

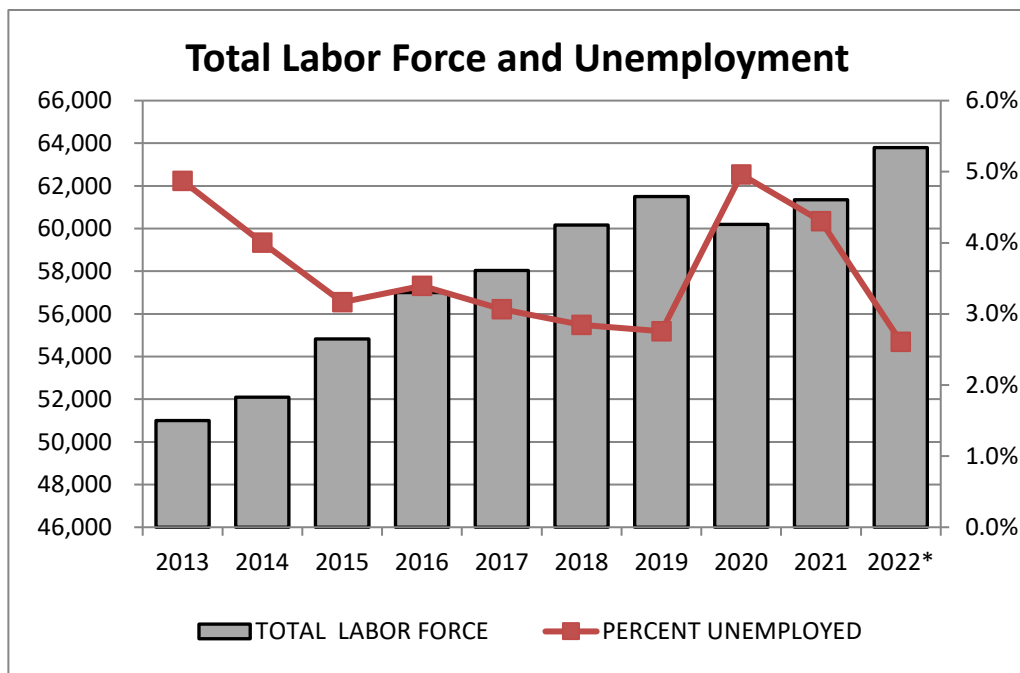
All other years present U.S. Census data.

Source: U.S. Census Bureau, 2020 American Community Survey

## Appendix G-3

### Primary Labor Force for College Station 2013 - 2022

YEAR	TOTAL LABOR FORCE	NUMBER EMPLOYED	NUMBER UNEMPLOYED	PERCENT UNEMPLOYED
2013	50,998	48,513	2,485	4.9%
2014	52,092	50,007	2,085	4.0%
2015	54,834	53,098	1,736	3.2%
2016	56,997	55,062	1,935	3.4%
2017	58,042	56,261	1,781	3.1%
2018	60,167	58,454	1,713	2.8%
2019	61,507	59,812	1,695	2.8%
2020	60,194	57,208	2,986	5.0%
2021	61,354	59,045	2,640	4.3%
2022*	63,802	62,138	1,664	2.6%



Source: Texas Workforce Commission

\* Data reflects labor force and employment through April 2022.



## Appendix G-4

### Economic Characteristics

#### Civilian Labor Force Occupations for College Station

##### **Civilian employed population 16 years and over:**

Management, professional, and related occupations	50.8%
Service occupations	15.9%
Sales and office occupations	21.4%
Construction, extraction, maintenance and repair occupations	4.0%
Production, transportation, and material moving occupations	7.9%

Source: U.S. Census Bureau, 2020 American Community Survey 5-year Estimate

#### Income and Benefits for College Station (in 2020 Inflation-Adjusted Dollars)

##### **Households**

Less than \$10,000	14.3%
\$10,000 to \$14,999	6.4%
\$15,000 to \$24,999	10.6%
\$25,000 to \$34,999	8.8%
\$35,000 to \$49,999	11.4%
\$50,000 to \$74,999	15.0%
\$75,000 to \$99,999	9.7%
\$100,000 to \$149,999	12.1%
\$150,000 to \$199,999	5.0%
\$200,000 or more	6.7%
Median household income (dollars)	\$47,456
Mean household income (dollars)	\$73,916

##### **Families**

Less than \$10,000	6.5%
\$10,000 to \$14,999	2.7%
\$15,000 to \$24,999	5.8%
\$25,000 to \$34,999	5.3%
\$35,000 to \$49,999	10.1%
\$50,000 to \$74,999	16.9%
\$75,000 to \$99,999	12.4%
\$100,000 to \$149,999	19.5%
\$150,000 to \$199,999	8.5%
\$200,000 or more	12.3%
Median family income (dollars)	\$80,795
Mean family income (dollars)	\$108,505

##### **Non-family Households**

Median household income (dollars)	\$26,452
Mean household income (dollars)	\$38,933

Mean travel time to work (minutes) 17

Source: U.S. Census Bureau, 2020 American Community Survey 5-year Estimate

## Appendix G-5

### Texas A&M University Enrollment

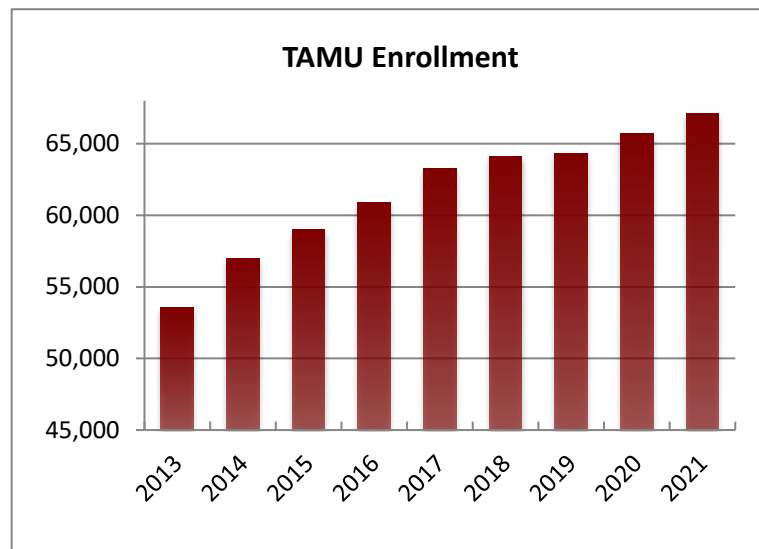


Established in 1876, Texas A&M University became the first public higher education institution in Texas.

The College Station campus posted a Fall 2021 enrollment of 67,133; 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.

YEAR	UNIVERSITY ENROLLMENT
2013	53,548
2014	56,948
2015	58,993
2016	60,898
2017	63,287
2018	64,126
2019	64,300
2020	65,684
2021	67,133



Source: Texas A&M University DARS Enrollment Profile database. As of June 2022, preliminary Fall 2022 enrollment data was not available.

Texas A&M University has enrolled 73,283 students across several locations including Bryan-College Station, Galveston, Houston and Qatar. Of the total enrollment, 67,311 students are located in and around College Station.

## Appendix G-6

### City of College Station Principal Property Taxpayers

			Percent of
			Total Assessed
		2021	Valuation
<b>College Station - Top 10 Taxpayers</b>	<b>Type of Business</b>	<b>Assessed Valuation</b>	
FujiFilm Diosynth Biotech TX LLC	Biotechnology	\$130,798,742	1.30%
Sterling-A&M High Rise LLC	Housing	62,231,467	0.62%
CPP College Station I, LLC	Housing	60,789,498	0.60%
The Standard at College Station LLC	Apartments	60,417,818	0.60%
Northpoint Crossing Residential I Owner LLC	Housing	51,802,000	0.51%
Northpoint Crossing Residential II Owner LLC	Housing	51,802,000	0.51%
Culpepper Family LP	Apartments	51,242,354	0.51%
Weinberg Israel	Housing	51,009,683	0.51%
SW Meadows Point, LP	Housing	48,315,144	0.48%
Century Square Commercial Venture LLC	Mixed Use Retail	46,632,821	0.46%
		<b>\$615,041,527</b>	<b>6.10%</b>
<b>Top 5 Commercial Taxpayers *</b>	<b>Type of Business</b>	<b>Assessed Valuation</b>	<b>Valuation</b>
Century Square Commercial Venture LLC	Mixed Use Retail	\$46,632,821	0.46%
Post Oak Mall - College Station LLC	Retail	38,578,473	0.38%
HEB;H E Butt Store Prop CO #1	Retail	35,554,633	0.35%
Wal-Mart Real Estate Business Trust	Retail	34,156,494	0.34%
Brixmor Holdings	Commercial Real Estate	28,339,339	0.28%
		<b>\$183,261,760</b>	<b>1.81%</b>
<b>Top 5 Industrial Taxpayers *</b>	<b>Type of Business</b>	<b>Assessed Valuation</b>	<b>Valuation</b>
FujiFilm Diosynth Biotech TX LLC	Biotechnology	\$130,798,742	1.30%
Dealer Computer Services Inc.	Retail	22,864,010	0.23%
AT&T Mobility LLC	Telecommunications	5,469,753	0.05%
Crown Castle Fiber LLC	Telecommunications	4,584,396	0.05%
Lawson Properties INC	Industrial Real Estate	4,431,576	0.04%
		<b>\$168,148,477</b>	<b>1.67%</b>

Source: Brazos County Appraisal District

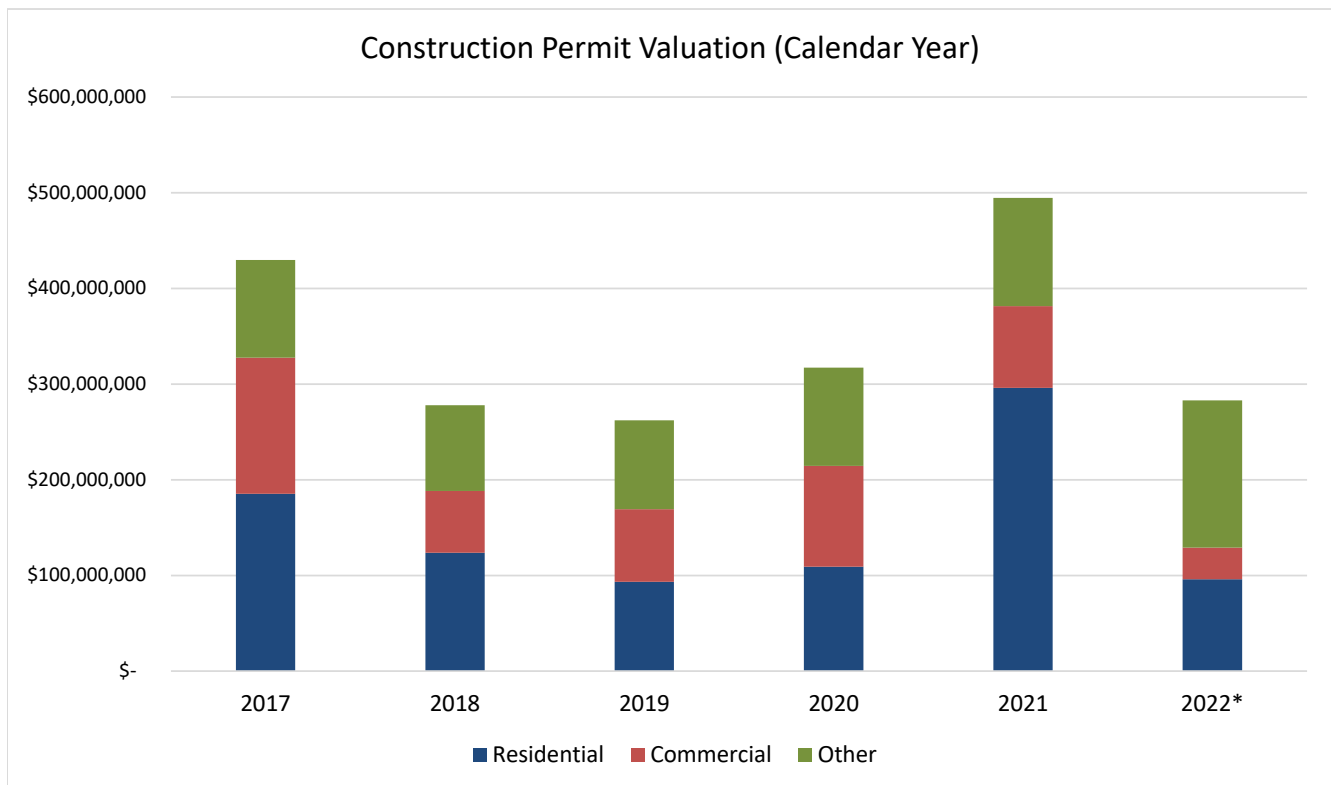
\*Taxpayers may own additional land that is not classified as commercial or industrial therefore the value is not picked up on the commercial and industrial value report.

## Appendix G-7

### 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
2017	670	\$185,271,900	52	\$142,417,217	4484	\$102,070,730	5,206	\$429,759,847
2018	471	\$123,638,248	49	\$ 64,623,342	5452	\$ 89,681,364	5,972	\$277,942,954
2019	421	\$ 93,306,892	34	\$ 76,026,794	4277	\$ 92,749,282	4,732	\$262,082,968
2020	495	\$109,187,551	44	\$105,325,383	4072	\$102,533,702	4,611	\$317,046,636
2021	713	\$295,946,133	36	\$ 85,500,712	6136	\$113,047,056	6,885	\$494,493,901
2022*	385	\$ 95,957,174	224	\$ 32,961,347	1906	\$153,944,768	2,942	\$282,863,289

\*\*Other Construction includes all new pools, remodels/renovations, new roofs, demolitions, slab only and other improvements.  
Data received from Planning and Development Services through 2017 using a new Community Development report.



\* Year-to-date totals through June 2022

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

# Appendix G-8

## Parks System Inventory

Park Name	Type	Status	Acres	Park Zone	Parking Spaces	Play Units	Exercise Station	Paved Trail	Unpaved Trail	Open Space	Pavilion	Picnic Unit	Pond	Restroom	Shelter	Soccer Field	Softball Field	Baseball Field	Basketball Court	Swimming Pool	Tennis Court	Volleyball Court	Splash Pad	
Anderson	Neighborhood	Developed	8.96	6	33	1	No	Yes	No	Yes	No	Yes	No	Yes	Yes	No	No	No	Yes	No	No	No	No	
Art & Myra Bright	Neighborhood	Developed	69.75	4	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
Barracks II	Neighborhood	Developed	8.39	15	6	0	Yes	Yes	No	No	No	Yes	No	No	Yes	No	No	No	Yes	No	No	Yes	No	
Bee Creek	Community	Developed	44.6	6	263	4	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	No	
Billie Madely	Neighborhood	Developed	5.07	2	2	0	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
Brian Bachmann	Community	Developed	42.44	5	566	1	No	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	
Bridgewood	Neighborhood	Developed	1.35	13	0	0	No	Yes	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	
Brison	Neighborhood	Developed	8.08	6	12	0	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	
Brothers Pond	Neighborhood	Developed	16.28	5	0	2	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	Yes	No	No	No	No	
Carter's Crossing	Neighborhood	Developed	8.54	4	0	0	No	Yes	No	No	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
Castlegate	Neighborhood	Developed	8.26	13	0	2	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	Yes	No	Yes	No	No	
Castlerock	Neighborhood	Developed	76.7	10	0	3	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
College Station Cemetery	Cemetery	Developed	19.42	6	0	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
Cove of Nantucket	Neighborhood	Developed	3.32	12	0	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
Creek View	Neighborhood	Developed	6.94	10	0	1	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
Crescent Pointe	Neighborhood	Developed	5.07	4	0	0	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
Cy Miller	Neighborhood	Developed	2.76	3	0	0	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	
Eastgate	Neighborhood	Developed	2.28	2	0	0	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	
Edelweiss	Neighborhood	Developed	10.89	5	11	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	Yes	No	
Edelweiss Gartens	Neighborhood	Developed	14.09	10	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	
Emerald Forest	Neighborhood	Developed	4.84	8	0	1	No	Yes	No	No	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	
Etonbury	Neighborhood	Developed	1.13	13	0	0	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	
First Down	Neighborhood	Developed	0.97	16	0	0	No	Yes	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	
Gabbard	Neighborhood	Developed	10.73	6	0	2	No	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	
Georgie K Fitch	Neighborhood	Developed	11.12	5	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	
Greens Prairie Reserve	Neighborhood	Developed	7.38	12	0	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
Headlake (Former Greenway)	Neighborhood	Undeveloped	11.94	8	0																			
Huntington Trail	Neighborhood	Undeveloped	18.08	9	0																			
Jack & Dorothy Miller	Neighborhood	Developed	9.96	5	0	4	No	Yes	No	Yes	No	Yes	No	Yes	Yes	No	No	No	Yes	No	No	No	No	
John Crompton	Community	Developed	14.48	7	47	1	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	No	No	No	No	
Lemontree	Community	Developed	17.3	6	38	1	No	Yes	No	Yes	No	Yes	No	Yes	No	No	Yes	No	Yes	No	No	No	No	
Lick Creek	Community	Developed	523.46	11	64	0	No	Yes	Yes	No	No	Yes	No	Yes	Yes	No	No	No	No	No	No	No	No	
Lions	Neighborhood	Developed	1.42	2	8	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	
Longmire	Neighborhood	Developed	3.24	5	0	0	No	Yes	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	
Luther Jones	Neighborhood	Developed	1.56	6	0	0	No	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No	No	
MD Wheeler Ph2	Neighborhood	Undeveloped	2.69	9	0																			
Memorial Cemetery	Cemetery	Developed	56.58	16	23	0	No	No	No	No	No	No	Yes	No	Yes	No	No	No	No	No	No	No	No	
Merry Oaks	Neighborhood	Developed	4.5	2	0	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	
Midtown Reserve	Neighborhood	Developed	10.65	9	0	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	
Northgate	Neighborhood	Developed	1.87	1	0	0	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
Oaks	Community	Developed	7.94	2	0	1	No	Yes	No	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	No	No	Yes	No	
Parkway	Neighborhood	Developed	2.34	2	0	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	
Pebble Creek	Neighborhood	Developed	10.74	11	0	5	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	
Phillips	Neighborhood	Developed	3.97	13	0	0	No	No	No	No	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
Reatta Meadows	Neighborhood	Developed	3	10	0	4	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
Richard Carter	Neighborhood	Developed	7.31	2	0	0	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
Sandstone	Neighborhood	Developed	15.65	8	48	1	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	
Smith Tract	Neighborhood	Undeveloped	78.48	4	0																			
Sonoma	Neighborhood	Undeveloped	6.79	10	0																			
Southern Oaks	Neighborhood	Developed	14.89	10	0	2	No	Yes	Yes	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	
Southland (Former Greenway)□	Neighborhood	Undeveloped	1.45	6	0																			
Southwest	Neighborhood	Developed	8.5	6	0	0	Yes	Yes	No	No	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	
Steeplechase	Community	Developed	11.61	5	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No	
Stephen C Beachy Central	Community	Developed	106.71	3	328	16	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	
Summit Crossing	Neighborhood	Undeveloped	9.19	4	0																			
Texas Independence Ballpark	Community	Undeveloped	69.12	9	0																			
Thomas	Neighborhood	Developed	11.2	2	19	5	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	Yes	No	No	
University	Community	Developed	21.04	2	40	2	No	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	
Veterans Park & Athletic Comp.	Community	Developed	148.75	4	1419	13	No	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	No	No	No	No	No	No	
W A Tarrow	Community	Developed	23.94	6	315	6	No	Yes	No	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	No	No	No	Yes	
Wallace Lake	Neighborhood	Developed	1.84	13	20	0	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No	
Wildwood	Neighborhood	Developed	30.23	11	0	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	
Windwood	Neighborhood	Developed	1.43	4	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
Wolf Pen Creek	Community	Developed	63.74	3	177	3	No	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	
Woodcreek	Neighborhood	Developed	6.57	8	0	1	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	Yes	No	No	Yes	No	
Woodland Hills	Neighborhood	Developed	125.56	9	0	3	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	
Total (Neighborhood)			51	697.95		Acreege per 1,000 residents 5.79																		
Total (Community)			13	1095.13		Acreege per 1,000 residents 9.09																		
Total (Cemetery)			2	76.00																				
Total (Developed)			58																					
Total (Undeveloped)			8																					
Grand Total			66	64*		1793.08*		14.88																
* Cemeteries are not included in totals																								
* Acreege per 1,000 residents is based on the April 2021 Population Estimate of 120,511 (source: Office of Planning & Development Services).																								

## Appendix G-9

### 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
<b>Governmental Funds</b>												
<b>Major Governmental Funds</b>												
General Fund	X											
Debt Service Fund		X										
<b>Non-Major Governmental Funds</b>												
Economic Development Fund		X										
Efficiency Time Payment Fund		X				X						
Spring Creek Local Government Fund	X											
<b>Capital Projects Funds</b>												
General Gov't Projects Fund						X						
Parks Projects Fund												
Streets Projects Fund						X						
<b>Special Revenue Funds</b>												
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	
Federal Relief Fund	X											
<b>Enterprise Funds</b>												
<b>Major Enterprise Funds**</b>												
Electric Fund								X				
Water Fund									X			
Wastewater Fund										X		
<b>Non-Major Enterprise Funds</b>												
Solid Waste Fund						X						
Northgate Parking Fund							X					
<b>Capital Projects Funds</b>												
Electric Projects Fund								X				
Water Projects Fund			X						X			
Wastewater Projects Fund		X								X	X	
<b>Internal Service Funds</b>												
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.

\*\* Included with the Major Enterprise Funds are each utilities' respective Risk Mitigation Fund.

# APPENDIX H

## DEBT SERVICE SCHEDULES

### 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
						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	
Interest	1,322,397					

\*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
						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	1,291,500	
Interest	274,750					

\*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
						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	
Interest	2,182,063					

**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)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						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	2,229,375	
Interest	828,625					



**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
G.O.B. SERIES 2016  
PRINCIPAL - \$8,265,000\***

Street Projects - \$4,600,000 and Library Expansion - \$4,185,000

\*Due to the premium and discount received on this debt issue, a total of \$8,265,000 in bonds was issued.  
Total debt proceeds received were \$8,785,000. A premium of \$520,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						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	1,386,513					

**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)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						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	2,090,250					

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
G.O.B. SERIES 2017  
PRINCIPAL - \$17,390,000\***

Street Projects - \$13,690,000 and Library Expansion - \$3,700,000

\*Due to the premium and discount received on this debt issue, a total of \$16,505,000 in bonds was issued.

Total debt proceeds received were \$17,390,000. A premium of \$885,000 was paid to the City.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						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	3,529,391					

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
G.O.B. SERIES 2017 Refunding  
PRINCIPAL - \$13,295,000**

Refunding of Series 2009 (GOB and CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						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	1,749,300		340			

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
G.O.B. SERIES 2020 Refunding  
PRINCIPAL - \$15,355,000**

Refunding of Series 2010 (GOB and CO); Series 2011 (CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						13,145,000
2-15-23	1,235,000	5.000%	328,625	1,563,625		
8-15-23			297,750	297,750	1,861,375	11,910,000
2-15-24	1,335,000	5.000%	297,750	1,632,750		
8-15-24			264,375	264,375	1,897,125	10,575,000
2-15-25	1,420,000	5.000%	264,375	1,684,375		
8-15-25			228,875	228,875	1,913,250	9,155,000
2-15-26	1,515,000	5.000%	228,875	1,743,875		
8-15-26			191,000	191,000	1,934,875	7,640,000
2-15-27	1,615,000	5.000%	191,000	1,806,000		
8-15-27			150,625	150,625	1,956,625	6,025,000
2-15-28	1,720,000	5.000%	150,625	1,870,625		
8-15-28			107,625	107,625	1,978,250	4,305,000
2-15-29	1,830,000	5.000%	107,625	1,937,625		
8-15-29			61,875	61,875	1,999,500	2,475,000
2-15-30	1,955,000	5.000%	61,875	2,016,875		
8-15-30			13,000	13,000	2,029,875	520,000
2-15-31	520,000	5.000%	13,000	533,000	533,000	
Interest	2,958,875					

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
G.O.B. SERIES 2020-A Refunding  
PRINCIPAL - \$15,355,000**

Refunding of Series 2012 (GOB and CO)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						14,110,000
2-15-23	2,865,000	1.290%	91,010	2,956,010		
8-15-23			72,530	72,530	3,028,540	11,245,000
2-15-24	2,095,000	1.290%	72,530	2,167,530		
8-15-24			59,018	59,018	2,226,548	9,150,000
2-15-25	1,090,000	1.290%	59,018	1,149,018		
8-15-25			51,987	51,987	1,201,005	8,060,000
2-15-26	1,105,000	1.290%	51,987	1,156,987		
8-15-26			44,860	44,860	1,201,847	6,955,000
2-15-27	1,120,000	1.290%	44,860	1,164,860		
8-15-27			37,636	37,636	1,202,496	5,835,000
2-15-28	1,130,000	1.290%	37,636	1,167,636		
8-15-28			30,347	30,347	1,197,983	4,705,000
2-15-29	1,155,000	1.290%	30,347	1,185,347		
8-15-29			22,898	22,898	1,208,245	3,550,000
2-15-30	1,170,000	1.290%	22,898	1,192,898		
8-15-30			15,351	15,351	1,208,249	2,380,000
2-15-31	1,180,000	1.290%	15,351	1,195,351		
8-15-31			7,740	7,740	1,203,091	1,200,000
2-15-32	1,200,000		7,740	1,207,740	1,207,740	
Interest	775,742					

**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.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						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	
Interest	1,619,997					

**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.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						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	6,495,125					

**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
						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	3,863,216					

**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
						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		
Interest	13,570,335					

**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
						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	2,446,155	11,175,000
2-15-34	2,085,000	3.350%	196,413	2,281,413		
8-15-34			161,489	161,489	2,442,901	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		
Interest	9,413,296					



**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
						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		
Interest	20,881,725					

**DEBT SERVICE**  
**SCHEDULE OF REQUIREMENTS**  
**Certificates of Obligation, Series 2020**  
**PRINCIPAL - \$21,055,000\***

Street Projects - \$380,000; Parks Projects - \$660,000; General Government Projects - \$1,170,000;  
Water Projects \$2,960,000; Wastewater Projects - \$18,115,000

\*Due to the premium and discount received on this debt issue, \$21,055,000 in bonds were issued.

Total debt proceeds received were \$23,285,000. A premium of \$2,544,210,000 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
						19,445,000
2-15-23	905,000	5.000%	344,841	1,249,841		
8-15-23			322,216	322,216	1,572,056	18,540,000
2-15-24	950,000	5.000%	322,216	1,272,216		
8-15-24			298,466	298,466	1,570,681	17,590,000
2-15-25	1,000,000	5.000%	298,466	1,298,466		
8-15-25			273,466	273,466	1,571,931	16,590,000
2-15-26	1,050,000	5.000%	273,466	1,323,466		
8-15-26			247,216	247,216	1,570,681	15,540,000
2-15-27	1,105,000	5.000%	247,216	1,352,216		
8-15-27			219,591	219,591	1,571,806	14,435,000
2-15-28	880,000	5.000%	219,591	1,099,591		
8-15-28			197,591	197,591	1,297,181	13,555,000
2-15-29	930,000	5.000%	197,591	1,127,591		
8-15-29			174,341	174,341	1,301,931	12,625,000
2-15-30	975,000	5.000%	174,341	1,149,341		
8-15-30			149,966	149,966	1,299,306	11,650,000
2-15-31	1,025,000	5.000%	149,966	1,174,966		
8-15-31			124,341	124,341	1,299,306	10,625,000
2-15-32	1,070,000	3.000%	124,341	1,194,341		
8-15-32			108,291	108,291	1,302,631	9,555,000
2-15-33	1,100,000	3.000%	108,291	1,208,291		
8-15-33			91,791	91,791	1,300,081	8,455,000
2-15-34	1,130,000	3.000%	91,791	1,221,791		
8-15-34			74,841	74,841	1,296,631	7,325,000
2-15-35	1,160,000	2.000%	74,841	1,234,841		
8-15-35			63,241	63,241	1,298,081	6,165,000
2-15-36	1,185,000	2.000%	63,241	1,248,241		
8-15-36			51,391	51,391	1,299,631	4,980,000
2-15-37	1,205,000	2.000%	51,391	1,256,391		
8-15-37			39,341	39,341	1,295,731	3,775,000
2-15-38	1,230,000	2.000%	39,341	1,269,341		
8-15-38			27,041	27,041	1,296,381	2,545,000
2-15-39	1,260,000	2.125%	27,041	1,287,041		
8-15-39			13,653	13,653	1,300,694	1,285,000
2-15-40	1,285,000	2.125%	13,653	1,298,653		
Interest	5,298,397					

**DEBT SERVICE**  
**SCHEDULE OF REQUIREMENTS**  
**Certificates of Obligation, Series 2021**  
**PRINCIPAL - \$55,395,000\***

Street Projects - \$21,140,000; General Government Projects and Fleet Replacement - \$3,813,000;  
Electric Projects - \$16,000,000; Water Projects - \$8,840,000; Wastewater Projects - \$11,650,000  
\*Due to the premium and discount received on this debt issue, \$55,395,000 in bonds were issued.  
Total debt proceeds received were \$61,957,205. A premium of \$6,562,205 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
						51,390,000
2-15-23	2,005,000	5.000%	933,634	2,938,634		
8-15-23			883,509	883,509	3,822,144	49,385,000
2-15-24	2,115,000	5.000%	883,509	2,998,509		
8-15-24			830,634	830,634	3,829,144	47,270,000
2-15-25	2,220,000	5.000%	830,634	3,050,634		
8-15-25			775,134	775,134	3,825,769	45,050,000
2-15-26	2,330,000	5.000%	775,134	3,105,134		
8-15-26			716,884	716,884	3,822,019	42,720,000
2-15-27	2,445,000	5.000%	716,884	3,161,884		
8-15-27			655,759	655,759	3,817,644	40,275,000
2-15-28	2,580,000	5.000%	655,759	3,235,759		
8-15-28			591,259	591,259	3,827,019	37,695,000
2-15-29	2,280,000	5.000%	591,259	2,871,259		
8-15-29			534,259	534,259	3,405,519	35,415,000
2-15-30	2,400,000	5.000%	534,259	2,934,259		
8-15-30			474,259	474,259	3,408,519	33,015,000
2-15-31	2,520,000	5.000%	474,259	2,994,259		
8-15-31			411,259	411,259	3,405,519	30,495,000
2-15-32	2,650,000	5.000%	411,259	3,061,259		
8-15-32			345,009	345,009	3,406,269	27,845,000
2-15-33	2,785,000	5.000%	345,009	3,130,009		
8-15-33			275,384	275,384	3,405,394	25,060,000
2-15-34	2,905,000	3.000%	275,384	3,180,384		
8-15-34			231,809	231,809	3,412,194	22,155,000
2-15-35	2,975,000	2.000%	231,809	3,206,809		
8-15-35			202,059	202,059	3,408,869	19,180,000
2-15-36	3,035,000	2.000%	202,059	3,237,059		
8-15-36			171,709	171,709	3,408,769	16,145,000
2-15-37	3,100,000	2.000%	171,709	3,271,709		
8-15-37			140,709	140,709	3,412,419	13,045,000
2-15-38	3,160,000	2.125%	140,709	3,300,709		
8-15-38			107,134	107,134	3,407,844	9,885,000
2-15-39	3,220,000	2.125%	107,134	3,327,134		
8-15-39			72,922	72,922	3,400,056	6,665,000
2-15-40	3,295,000	2.125%	72,922	3,367,922		
8-15-40			37,913	37,913	3,405,834	3,370,000
2-15-41	3,370,000	2.250%	37,913	3,407,913		
Interest	15,848,854					

# **Appendix I: General Fund Transfers and Other (Sources) Uses**

The General Fund has multiple types of Transfers and Other Sources Uses as presented in the General Fund Summary. This appendix details each item within those categories

## **Transfers In**

Transfers In from other City funds are primarily for planned replacements and/or debt issued for replacements. FY23 replacements were preordered via FY22 budget amendment #2 due to supply chain disruptions in the automobile industry. In general, these transfers reimburse operating expenses incurred by the General Fund that the City can fund from a different revenue source. FY23 transfers in are planned for ARPA eligible expenses incurred and a Northgate Fund transfer for prior years debt service paid by General Fund.

## **General & Administrative (G&A) Transfers In**

The City recovers the cost of services provided by General Fund departments to other funds via these transfers. These services include IT, Finance, Legal, HR, etc. The City allocates these costs based on an annual cost allocation study prepared by an outside consulting firm.

## **Transfers Out**

Transfers Out to other City funds are primarily for economic incentives, repayment of Street Light expenses, and other administrative items. There is a planned transfer to the IT Replacement Fund to set aside funds for a future financial system replacement.

## **Capital Transfers Out**

These are transfers to various capital project funds. In general, these transfers include cash contributions for specific projects. For FY23, there is a transfer to Parks CIP to cover a portion of the costs of the Memorial Cemetery maintenance shop.

## **Public Agency Funding**

The City contributes funding to various agencies that provide services to the citizens of College Station. The amounts depend on agencies' annual requests, Council direction, and fund availability. The City presents the specific amounts and agencies in Appendix J.

## **Consulting Services**

Fees paid to consulting firms to represent various Council interests for the benefit of citizens.

## **Capital Outlay**

Costs related to replacement items, including computer hardware/software, vehicles, and equipment. The City offsets these expenses by corresponding Transfers In, resulting in a net zero impact.

## **Other/Contingency**

Other miscellaneous costs not detailed above generally related to inventory and accounting adjustments. Beginning FY23, this category includes replacements laptops for multiple departments that do not meet the City's capitalization threshold. Contingency funds are budgeted to cover potential events that are not specifically accounted for in the departmental budgets.

# City of College Station

## Appendix I: General Fund Transfers and Other (Sources) Uses

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed Changes	FY23 Proposed Budget
<b>TRANSFERS IN</b>						
Transfer In-Community Dev Fd	\$ (6,937)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In-Court Technology Fund	(379,444)	-	-	-	-	-
Transfer In-ARA Fund	-	(20,477,319)	(20,477,319)	(1,000,000)	-	(1,000,000)
Transfer In-Northgate Parking	-	-	-	(300,000)	-	(300,000)
Transfer In-Drainage Fd	(104,040)	(105,080)	(105,080)	-	-	-
<b>TOTAL</b>	<b>(490,421)</b>	<b>(20,582,399)</b>	<b>(20,582,399)</b>	<b>(1,300,000)</b>	<b>-</b>	<b>(1,300,000)</b>
<b>TRANSFER IN - CIP</b>						
Transfer In-General Government CIP	-	(2,063,000)	(2,063,000)	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>(2,063,000)</b>	<b>(2,063,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFER IN - REPLACEMENTS</b>						
Transfer In-Fleet Replacement	(1,468,716)	(7,379,841)	(7,379,841)	-	-	-
Transfer In-IT Replacement	(30,095)	(948,573)	(948,573)	(312,572)	-	(312,572)
Transfer In-Equipment Replacement	(220,194)	(155,633)	(155,633)	-	-	-
<b>TOTAL</b>	<b>(1,719,005)</b>	<b>(8,484,047)</b>	<b>(8,484,047)</b>	<b>(312,572)</b>	<b>-</b>	<b>(312,572)</b>
<b>GENERAL &amp; ADMINISTRATIVE TRANSFERS IN</b>						
G&A Transfer In-Park Escrow Fd	(18,132)	(23,590)	(23,590)	-	-	-
G&A Transfer In-Rec Programs	(148,920)	-	-	-	-	-
G&A Transfer In-Spring Creek Corp	(3,612)	(3,239)	(3,239)	-	-	-
G&A Transfer In-Electric Fd	(1,739,304)	(1,723,615)	(1,723,615)	(1,899,117)	-	(1,899,117)
G&A Transfer In-Water Fd	(951,192)	(987,960)	(987,960)	(1,341,184)	-	(1,341,184)
G&A Transfer In-Wastewater Fd	(758,580)	(745,776)	(745,776)	(910,473)	-	(910,473)
G&A Transfer In-Solid Waste Fd	(872,460)	(845,285)	(845,285)	(964,131)	-	(964,131)
G&A Transfer In-NG Parking Fd	(91,188)	(135,234)	(135,234)	(144,930)	-	(144,930)
G&A Transfer In-Gen Gov CIP Fd	(201,768)	(68,501)	(68,501)	(51,903)	-	(51,903)
G&A Transfer In-Parks CIP Fd	(18,120)	(23,591)	(23,591)	(94,249)	-	(94,249)
G&A Transfer In-Streets CIP Fd	(582,864)	(487,543)	(487,543)	(646,958)	-	(646,958)
G&A Transfer In-Elec CIP Fd	(67,296)	(104,137)	(104,137)	(166,514)	-	(166,514)
G&A Transfer In-Water CIP Fd	(139,188)	(139,068)	(139,068)	(149,387)	-	(149,387)
G&A Transfer In-WW CIP Fd	(216,576)	(250,643)	(250,643)	(198,362)	-	(198,362)
G&A Transfer In-Drainage Fd	(505,188)	(365,265)	(365,265)	(526,732)	-	(526,732)
G&A Transfer In-Roadway Maintenance Fd	(176,436)	(215,756)	(215,756)	(257,961)	-	(257,961)
G&A Transfer In-Sidewalk Zone Fds	(5,880)	(4,925)	(4,925)	-	-	-
<b>TOTAL</b>	<b>(6,496,704)</b>	<b>(6,309,315)</b>	<b>(6,309,315)</b>	<b>(7,565,070)</b>	<b>-</b>	<b>(7,565,070)</b>
<b>TRANSFERS OUT</b>						
Transfer Out-Econ Dev Fd	-	350,000	350,000	350,000	-	350,000
Transfer Out-ARA Fd	4,309,402	-	-	-	-	-
Transfer Out - Electric - Street Lights	500,273	505,000	505,000	510,000	-	510,000
Transfer Out-Spring Creek Fd	-	306,205	306,205	-	-	-
Transfer Out-IT Replacement	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
<b>TOTAL</b>	<b>6,809,675</b>	<b>3,161,205</b>	<b>3,161,205</b>	<b>2,860,000</b>	<b>-</b>	<b>2,860,000</b>
<b>GENERAL &amp; ADMINISTRATIVE TRANSFERS OUT</b>						
G&A Transfers Out	148,920	-	-	-	-	-
<b>TOTAL</b>	<b>148,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL TRANSFERS</b>						
Transfer Out - General Government CIP	500,000	3,000,000	3,000,000	-	-	-
Transfer Out-Parks CIP Fd	-	695,000	695,000	300,000	-	300,000
Transfer Out - Streets CIP	-	3,085,525	2,385,525	-	-	-
Transfer Out - Water CIP	-	100,000	-	-	-	-
Transfer Out - Wastewater CIP	-	100,000	-	-	-	-
<b>TOTAL</b>	<b>500,000</b>	<b>6,980,525</b>	<b>6,080,525</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>
<b>TOTAL TRANSFERS (SOURCES) USES</b>	<b>\$ (1,247,536)</b>	<b>\$ (27,297,031)</b>	<b>\$ (28,197,031)</b>	<b>\$ (6,017,642)</b>	<b>\$ -</b>	<b>\$ (6,017,642)</b>

# City of College Station

## Appendix I: General Fund Transfers and Other (Sources) Uses

	FY21 Actual	FY22 Revised Budget	FY22 Year-End Estimate	FY23 Proposed Base Budget	FY23 Proposed Changes	FY23 Proposed Budget
<b>PUBLIC AGENCY FUNDING</b>						
Lions Club (4th of July)	16,625	16,500	16,500	16,500	-	16,500
Brazos Valley Economic Develop. Corp.	350,000	350,000	350,000	350,000	-	350,000
Arts Council of Brazos Valley	32,700	35,000	35,000	35,000	-	35,000
Health District	482,688	478,029	478,029	478,029	-	478,029
Appraisal District	437,593	500,199	500,199	500,199	75,801	576,000
Animal Shelter	248,520	261,600	261,600	261,600	14,400	276,000
Amber Alert	-	5,000	5,000	5,000	-	5,000
<b>TOTAL</b>	<b>1,568,126</b>	<b>1,646,328</b>	<b>1,646,328</b>	<b>1,646,328</b>	<b>90,201</b>	<b>1,736,529</b>
<b>CONSULTING SERVICES</b>						
Deep East TX COG	5,000	4,000	4,000	4,000	-	4,000
Legislative Consulting	36,000	-	-	41,000	-	41,000
Eight20 Consulting	10,000	-	-	10,000	-	10,000
<b>TOTAL</b>	<b>51,000</b>	<b>4,000</b>	<b>4,000</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>
<b>CAPITAL OUTLAY - REPLACEMENTS</b>						
Replacement Purchases - Comp Hardware	-	948,573	948,573	34,000	-	34,000
Replacement Purchases - Vehicles	1,468,716	9,442,841	9,442,841	-	-	-
Replacement Purchases - Mobile Video Cameras	217,176	155,633	155,633	-	-	-
Replacement Purchases - Fire Equipment	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,685,892</b>	<b>10,547,047</b>	<b>10,547,047</b>	<b>34,000</b>	<b>-</b>	<b>34,000</b>
<b>OTHER</b>						
Replacement Purchases - IT Non-Capital	-	-	-	278,572	-	278,572
Other Oper-Bad Debt Exp	1,517,309	-	-	-	-	-
Nonoper Exp-Inventory Loss	2,115	3,090	3,090	-	-	-
Other Oper-Miscellaneous	63	515	515	-	-	-
Nonoper Exp-Miscellaneous	1,670,443	4,000	4,000	-	-	-
<b>TOTAL</b>	<b>3,189,930</b>	<b>7,605</b>	<b>7,605</b>	<b>278,572</b>	<b>-</b>	<b>278,572</b>
<b>CONTINGENCY</b>						
Contingency	-	48,400	298,400	401,000	-	401,000
<b>TOTAL</b>	<b>-</b>	<b>48,400</b>	<b>298,400</b>	<b>401,000</b>	<b>-</b>	<b>401,000</b>
<b>TOTAL OTHER (SOURCES) USES</b>	<b>\$ 6,494,948</b>	<b>\$ 12,253,380</b>	<b>\$ 12,503,380</b>	<b>\$ 2,414,900</b>	<b>\$ 90,201</b>	<b>\$ 2,505,101</b>

## Appendix J

### 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 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.

FY23 funding recommendations are:

AGENCY	FUNDED BY	USE OF FUNDS	FY21 Funding	FY22 Funding	FY23 Recommended
Aggieland Humane Society	General	Operations & Maintenance	\$ 248,520	\$ 261,600	\$ 276,000
Arts Council of the Brazos Valley	General	Operations & Maintenance	33,250	35,000	35,000
Brazos County Health Department	General	Operations & Maintenance	478,029	478,029	478,029
Brazos Valley Economic Development Corp.	General	Operations & Maintenance	350,000	350,000	350,000
College Station Noon Lions Club	General	4th of July Celebration	16,625	16,500	16,500
Brazos County Central Appraisal District	General	Operations & Maintenance	461,447	500,199	576,000
Amber Alert Network Brazos Valley	General	Operations & Maintenance	-	5,000	5,000
	<b>General Total</b>		<b>1,587,871</b>	<b>1,646,328</b>	<b>1,736,529</b>
Arts Council of the Brazos Valley	Hotel Tax	Affiliate Grant Funding	326,228	362,476	375,300
Arts Council of the Brazos Valley	Hotel Tax	Operations & Maintenance	58,500	65,024	98,200
Arts Council of the Brazos Valley	Hotel Tax	Tourism Marketing	31,950	35,500	35,500
Bryan College Station Chamber of Commerce	Hotel Tax	Annual Banquet, Outlook Conference	22,500	25,000	25,000
Veterans Memorial	Hotel Tax	Two statues: China Relief Expedition of 1900 & Mexican Border Service 1916-1917	22,500	30,000	30,000
	<b>Hotel Tax Total</b>		<b>461,678</b>	<b>518,000</b>	<b>564,000</b>
Keep Brazos Beautiful	Solid Waste	Operations & Maintenance, Community Enhancement projects	46,731	46,730	46,730
	<b>Solid Waste Total</b>		<b>46,731</b>	<b>46,730</b>	<b>46,730</b>
	<b>Grand Total</b>		<b>\$ 2,492,285</b>	<b>\$ 2,211,058</b>	<b>\$ 2,347,259</b>

Funding proposed increases are:

- **Aggieland Humane Society** \$14,400 to cover increase in property repairs and maintenance.
- **Brazos Central Appraisal District** \$75,801 for City's estimate of anticipated increases in operating expenditures
- **Arts Council** Hotel Tax funded affiliate funding and operations and maintenance \$46,000 to assist in the rebuilding of the local arts and return to full programming and grant distribution.

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.

# Appendix J

## FY23 Outside Agency Funding

	FY22 Approved Budget	FY22 Revised Budget	FY23 Base Budget	FY23 Proposed Inc/(Dec)	FY23 Total Budget
<b>GENERAL FUND</b>					
ARTS COUNCIL OPERATIONS AND MAINTENANCE	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
AGGIELAND HUMANE SOCIETY	261,600	261,600	261,600	14,400	276,000
BRAZOS VALLEY ECONOMIC DEVELOPMENT CORPORATION	350,000	350,000	350,000	-	350,000
COLLEGE STATION NOON LIONS CLUB	16,500	16,500	16,500	-	16,500
BRAZOS CO. HEALTH DISTRICT	478,029	478,029	478,029	-	478,029
BRAZOS CENTRAL APPRAISAL DISTRICT	500,199	500,199	500,199	75,801	576,000
AMBER ALERT NETWORK - BRAZOS VALLEY	5,000	5,000	5,000	-	5,000
	<u>\$ 1,646,328</u>	<u>\$ 1,646,328</u>	<u>\$ 1,646,328</u>	<u>\$ 90,201</u>	<u>\$ 1,736,529</u>
<b>HOTEL TAX FUND</b>					
ARTS COUNCIL AFFILIATE FUNDING	\$ 362,476	\$ 362,476	\$ 362,476	\$ 12,824	\$ 375,300
ARTS COUNCIL MARKETING/ PUBLIC ART SUPPORT	35,500	35,500	35,500	33,176	68,676
ARTS COUNCIL OPERATIONS AND MAINTENANCE	65,024	65,024	65,024	-	65,024
B/CS CHAMBER OF COMMERCE	25,000	25,000	25,000	-	25,000
VETERANS MEMORIAL	30,000	30,000	30,000	-	30,000
	<u>\$ 518,000</u>	<u>\$ 518,000</u>	<u>\$ 518,000</u>	<u>\$ 46,000</u>	<u>\$ 564,000</u>
<b>SOLID WASTE FUND</b>					
KEEP BRAZOS BEAUTIFUL	\$ 46,730	\$ 46,730	\$ 46,730	\$ -	\$ 46,730
	<u>\$ 46,730</u>	<u>\$ 46,730</u>	<u>\$ 46,730</u>	<u>\$ -</u>	<u>\$ 46,730</u>
<b>COMMUNITY DEVELOPMENT FUND</b>					
BIG BROTHERS BIG SISTERS	\$ 35,000	\$ 35,000	\$ 39,863	\$ -	39,863
BRAZOS MATERNAL & CHILD HEALTH CLINIC	35,000	35,000	33,884	-	33,884
FAMILY PROMISE OF BRYAN-COLLEGE STATION	10,975	10,975	39,863	-	39,863
MENTAL HEALTH MENTAL RETARDATION AUTHORITY	35,000	35,000	39,863	-	39,863
UNLIMITED POTENTIAL	35,000	35,000	-	-	-
CS PARD - LINCOLN CENTER SUMMER PROGRAM	18,625	18,625	15,000	-	15,000
CATHOLIC CHARITIES CENTRAL TEXAS - BRAZOS VALLEY FINANCIAL STABILITY PROGRAM	-	-	8,695	-	8,695
	<u>\$ 169,600</u>	<u>\$ 169,600</u>	<u>\$ 168,473</u>	<u>\$ -</u>	<u>\$ 168,473</u>
<b>TOTAL OUTSIDE AGENCY FUNDING</b>	<u><b>\$ 2,380,658</b></u>	<u><b>\$ 2,380,658</b></u>	<u><b>\$ 2,379,531</b></u>	<u><b>\$ 136,201</b></u>	<u><b>\$ 2,515,732</b></u>



# **APPENDIX K**

## **Recreation Program Revenues and Fee Recovery**

### **Direct and Indirect Costs of Recreational Programs**

#### **OVERVIEW**

The Parks & Recreation Department for the City of College Station is responsible for offering quality and safe recreation and athletic programs for the citizens of College Station. Each program has a fully costed budget, which includes all revenues and associated costs. As staff established a benchmark for costing out each program, the following page has been simplified and broken down for a quick glance of projected costs recovery per participant.

A key theme within this document is "projected cost recovery". Revenue, direct cost and estimated participants are based on historical actuals, not actuals for the coming year (as those have not been realized). At the close of the fiscal year, staff will utilize the same model applying real time, actual data to determine whether the program has met the parameters of the recovery policy found in the Fiscal and Budgetary Policy Statements Appendix (Article 3.5).

Youth programs trend toward higher direct expenses than adult programming. Variances in the age groups are a result of an increased number of staff covering multiple locations for practices and games, referees, and uniform costs. These programs are categorized under "Low-Cost Recovery," 26-50% recovery (including indirect expenses). The goal is to eliminate financial barriers to youth constituents and their families while providing a needed service and quality program.

It should be noted that this is a preliminary document that has not been fully realized as the Parks Department and Fiscal Services Department identify the best way to track expenses, so they are fully accounted for each recreation program for future analysis.

#### **RECREATIONAL TERMS FOR RECOVERY**

Direct Revenue – based on the application of current, approved program fees, this amount is calculated based on last year's actuals.

Direct Cost – those variables that are directly determined by the offering of the designated program; staff, supplies and facility hours costed out beyond normal hours of operations.

Indirect Costs – costs that are not directly expensed by the program. These include city internal administration such as finance, human resources, public communications, etc.

Field Costs – costs associated with the use of creating and maintaining playing fields.

Number of Participants – number of anticipated registrations based on overview of past data for that program; a participant is defined as one unit (person) within that program; this definition does not account for actual visits, games or sessions within a program.

Cost per Participant – program costs divided by number of participants

Net Cost per Participant – direct revenue less net program costs divided by number of participants

# APPENDIX K

## City of College Station

### Direct and Indirect Costs of Recreational Programs

<b>FY2023</b>	<b>Adult Softball</b>	<b>Adult Volleyball</b>	<b>Youth Basketball</b>	<b>Youth Football</b>	<b>Adult Kickball</b>	<b>Challenge Soccer</b>	<b>Challenger Basketball</b>
<b>DIRECT REVENUE</b>	\$ 77,003	\$ 14,650	\$ 29,012	\$ 11,772	\$ 11,480	\$ -	\$ -
<b>DIRECT COSTS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,227
<b>INDIRECT COSTS</b>	48,195	17,667	33,779	12,013	12,013	707	989
<b>FIELD COSTS</b>	73,902	34,000	60,601	37,788	16,472	704	1,005
<b>G&amp;A COSTS</b>	21,290	9,307	16,837	9,519	4,883	230	326
<b>NET PROGRAM COSTS</b>	\$ 66,384	\$ 46,324	\$ 82,205	\$ 47,548	\$ 21,888	\$ 1,640	\$ 6,547
<b># of Participants</b>	4,080	900	375	200	576	30	30
<b>COST PER PARTICIPANT</b>	\$ 16	\$ 51	\$ 219	\$ 238	\$ 38	\$ 55	\$ 218
<b>NET COST PER PARTICIPANT</b>	\$ (3)	\$ 35	\$ 142	\$ 179	\$ 18	\$ 55	\$ 218

	<b>Adult Tennis</b>	<b>Camps &amp; Clinics</b>	<b>Youth Tennis</b>	<b>Southwood Pool</b>	<b>Adamson Pool</b>	<b>Swim Lessons</b>	<b>Water Fitness</b>
<b>DIRECT REVENUE</b>	\$ 14,208	\$ 10,125	\$ 23,190	\$ 32,657	\$ 186,454	\$ 64,664	\$ 2,900
<b>DIRECT COSTS</b>	\$ -	\$ -	\$ -	\$ -	\$ 243,177	\$ -	\$ -
<b>INDIRECT COSTS</b>	18,091	8,056	36,182	88,758	101,196	125,506	12,579
<b>FIELD COSTS</b>	2,839	10,041	793	88,083	85,061	63,684	3,171
<b>G&amp;A COSTS</b>	2,576	3,056	4,090	28,766	29,456	27,439	2,052
<b>NET PROGRAM COSTS</b>	\$ 9,298	\$ 11,029	\$ 17,875	\$ 172,951	\$ 272,436	\$ 151,965	\$ 14,901
<b># of Participants</b>	175	225	350	20,000	75,000	2,000	250
<b>COST PER PARTICIPANT</b>	\$ 53	\$ 49	\$ 51	\$ 9	\$ 4	\$ 76	\$ 60
<b>NET COST PER PARTICIPANT</b>	\$ (28)	\$ 4	\$ (15)	\$ 7	\$ 1	\$ 44	\$ 48

	<b>Swim Team</b>	<b>Lincoln Center</b>	<b>Lick Creek Nature Center</b>	<b>Southwood Programs</b>	<b>Southwood Community Center</b>	<b>Meyer Center</b>	<b>Rec Programs</b>	<b>Total Recreational Costs - Loaded</b>
<b>DIRECT REVENUE</b>	\$ 26,335	\$ 78,289	\$ 9,105	\$ -	\$ 13,413	\$ 2,447	\$ 182,014	\$ 789,718
<b>DIRECT COSTS</b>	\$ -	\$ 534,304	\$ -	\$ -	\$ 120,131	\$ -		\$ 901,839
<b>INDIRECT COSTS</b>	20,070	307,828	120,418	16,536	182,605	250,446		1,413,634
<b>FIELD COSTS</b>	33,207	238,956	18,925	6,008	66,229	39,363		880,831
<b>G&amp;A COSTS</b>	9,395	85,298	23,933	3,097	34,175	35,678		351,403
<b>NET PROGRAM COSTS</b>	\$ 36,337	\$ 1,088,097	\$ 154,171	\$ 25,641	\$ 389,727	\$ 323,040	\$ (182,014)	\$ 2,757,988
<b># of Participants</b>	250	15,000	1,500	200	3,800	3,300	128,241	128,241
<b>COST PER PARTICIPANT</b>	\$ 145	\$ 73	\$ 103	\$ 128	\$ 103	\$ 98	\$ (1)	\$ 22
<b>NET COST PER PARTICIPANT</b>	\$ 40	\$ 67	\$ 97	\$ 128	\$ 99	\$ 97	\$ (3)	\$ 15

## Appendix L- Glossary of Terms

<b>ADA:</b> Americans with Disability Act	<b>HOME:</b> Home Investment Partnerships Program
<b>AMI:</b> Advanced Metering Infrastructure	<b>HUD:</b> Housing & Urban Development
<b>ARPA:</b> American Rescue Plan Act	<b>ILA:</b> Interlocal Agreement
<b>BCAD:</b> Brazos Central Appraisal District	<b>ISO:</b> Insurance Services Organization
<b>BVSWMA:</b> Brazos Valley Solid Waste Management Agency	<b>IT:</b> Information Technology
<b>CAD:</b> Computer Aided Dispatch	<b>KPI:</b> Key Performance Indicator
<b>CCWWTP:</b> Carter Creek Wastewater Treatment Plant	<b>LCWWTP:</b> Lick Creek Wastewater Treatment Plant
<b>CDBG:</b> Community Development Block Grant	<b>NERC:</b> North American Electric Reliability Corporation
<b>CHDO:</b> Community Housing Development Organizations	<b>O&amp;M:</b> Operations and Maintenance
<b>CIP:</b> Capital Improvement Program	<b>OPEB:</b> Other Post-Employment Benefits
<b>CSISD:</b> College Station Independent School District	<b>PARD:</b> Parks and Recreation Department
<b>CO:</b> Certificates of Obligation	<b>PEG Fee:</b> Public, Educational and Governmental Access Channel Fee
<b>COCS:</b> City of College Station	<b>PPO:</b> Preferred Provider Organization
<b>CPI-U:</b> Consumer Price Index for All Urban Consumers	<b>ROR:</b> Rate of Return
<b>EBCS:</b> Experience Bryan/College Station	<b>SCADA:</b> Supervisory Control and Data Acquisition
<b>ED:</b> Economic Development	<b>SLA:</b> Service Level Adjustment
<b>EMS:</b> Emergency Medical Services	<b>SRO:</b> School Resource Officer
<b>ERP:</b> Enterprise Resource Planning	<b>TAAF:</b> Texas Amateur Athletic Federation
<b>FTE:</b> Full-time equivalent	<b>TAMU:</b> Texas A&M University
<b>FY:</b> Fiscal Year	<b>TCOS:</b> Transmission Cost of Service
<b>GAAP:</b> Generally Accepted Accounting Principles	<b>TDA:</b> Transmission Delivery Adjustment
<b>GASB:</b> Governmental Accounting Standards Board	<b>TERAP:</b> Texas Emergency Rental Assistance Program
<b>GFOA:</b> Government Finance Officers Association of the United States and Canada	<b>TIF:</b> Tax Increment Financing
<b>GFT:</b> General Fund Transfer	<b>TIRZ:</b> Tax Increment Reinvestment Zone
<b>GIS:</b> Geographical Information System	<b>UCS:</b> Utility Customer Services
<b>GOB:</b> General Obligation Bonds	<b>UPS:</b> Uninterrupted Power Supply
	<b>W/WW:</b> 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:** The published results of the City's annual audit.

**Competitive Procurement:** Before the City may enter 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.

**COVID-19:** Corona Virus Disease-2019, a respiratory illness that caused a global pandemic, resulting in prolonged sheltering-in-place. This caused a decrease in city revenue overall that has required extensive mitigation.

**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 1<sup>st</sup> 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.

**Encumbrance:** Obligation to expend appropriated monies because 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 Fund Transfer (GFT):** Payment from City-owned utilities to provide a fair and reasonable return and benefit to the City and its citizens for their ownership risk related to the City's various utility operations. Fee is consistent with the franchise rates charged to investor-owned utilities that operate within the City.

**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 like 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 to produce 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.

**No-New-Revenue Rate:** A benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year after accounting for changes in the appraised values.

**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

**Rate of Return (ROR):** The net gain or loss of investment over the fiscal year.

**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.

## 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.

## V

**Voter Approval Rate:** The highest rate the City can adopt before the City is required to hold an automatic election if it adopts a tax rate that exceeds this rate. The Voter Approval Rate was previously known as the Rollback Rate.

## W

**Working Capital:** The difference between current assets and current liabilities.





