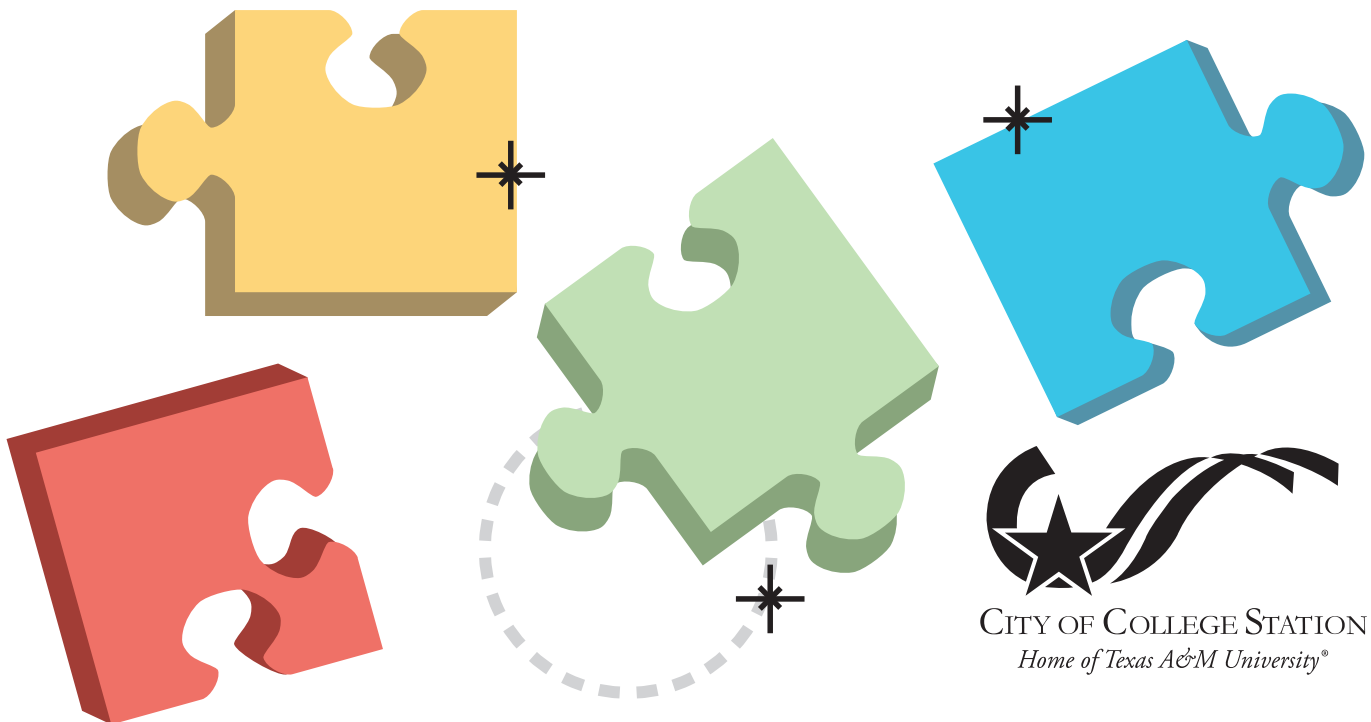


2023-2024

CITY OF COLLEGE STATION

PROPOSED ANNUAL BUDGET



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



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

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Additional Digital Resources (Links can also be found at www.cstx.gov/budget)

- [Detailed Council Strategic Plan](#)
- [Key Performance Indicators Dashboard](#)
- [Community Development Consolidated Plan and Annual Action Plan](#)



CITY OF COLLEGE STATION
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CITY OF COLLEGE STATION

FISCAL YEAR 2023–2024 PROPOSED BUDGET COVER PAGE AS PROPOSED ON JULY 11, 2023

In accordance with Texas Local Government Code, Sec. 102.005, a proposed municipal budget must contain a cover page that includes the following statement. The revenues described are calculated using the latest property value estimate received at the time of publication.

This budget will raise more total property taxes than last year's budget by \$10,248,000 or 16.9%, and of that amount \$1,443,000 is tax revenue to be raised from new property added to the tax roll this year.

The above amounts are estimated and will not be final until the approved document is prepared.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

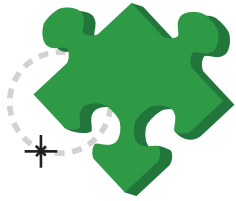
**City of College Station
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director



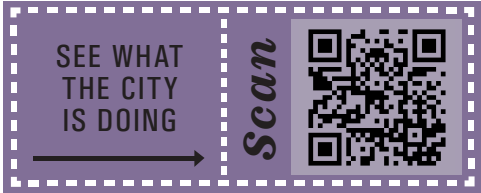
HOWDY!



→ ***This book is* INTERACTIVE!** ←

If you see a QR Code Tag in this book you can scan it with your phone camera or click on it to discover interesting things our city government is doing for the people of College Station.

To scan with your phone: open your phone's camera app or QR code reading app and follow the prompts to open the link.

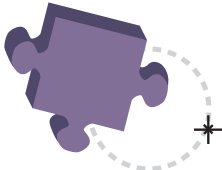


***Key Performance* INDICATORS**

In addition to the QR Code tags, we have enhanced the presentation of the city's Key Performance Indicators (KPIs). Clicking the links in the Service Level Adjustment tables will take you to that department's live [KPI dashboard](#). There is also a copy of all KPIs in Appendix K.



SERVICE LEVEL ADJUSTMENTS	ONE-TIME	RECURRING	TOTAL	STRATEGIC PLAN	KPI
An SLA to improve the city's service to the citizens of College Station	-	\$10,000	\$10,000	Goal 1	KPI 2
SLAs Total	-	\$10,000	\$10,000		



2023-2024



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

PROPOSED ANNUAL BUDGET

Proposed Household Tax Rate **51.4426¢ PER \$100 OF VALUE**
↓ 1¢

General Fund Budget **\$117.4M**
↑ 10.3%

Property Values **\$14.2B IN TAXABLE VALUE**
\$280M IN NEW VALUE

Factors Influencing FY24 Service Delivery

INFLATION



Cost of services ↑

INTEREST RATES



Funds availability ↓

LABOR



Employee supply ↓

REGULATORY



Changes in policy ↑

RECESSION



Sales tax uncertainty ↑

PROPOSED PROPERTY TAX ON AN AVERAGE HOME (\$360,203)



\$1,840.13 per year
↑ **\$142.37** (+10.5%)
↑ **\$11.86** per month

ANNUAL PROPERTY TAX BILL



56% CSISD
24% College Station
20% Brazos County

Sales tax projections



FY22 ACTUAL	FY23 PROJECTION	FY24 BUDGET
\$38.4M	\$40.5M	\$41.4M

General Fund Revenues



36% sales taxes
36% property taxes
14% other revenues
14% utility transfer

General Fund Expenses

46% Public Safety (Police, Fire, EMS)	7% Public Works
10% Parks & Recreation	5% Fiscal Services
9% General Government	4% Planning & Development Services
8% Other Expenses	4% Capital Projects Operations
7% Information Technology	

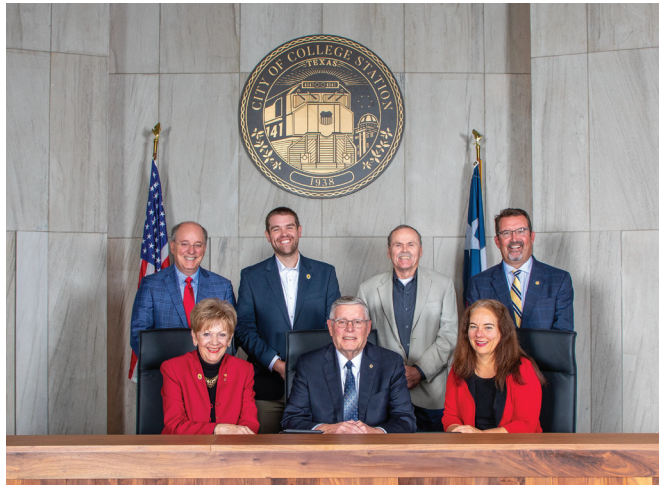
Utility rate changes

↑ 6% increase in wastewater rates
No increase in electric or water rates



CITY OF COLLEGE STATION, TEXAS BUDGET FOR FISCAL YEAR 2024

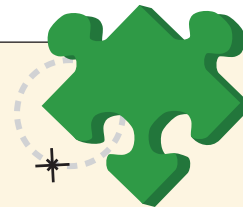
OCTOBER 1, 2023 TO SEPTEMBER 30, 2024



Elected Officials

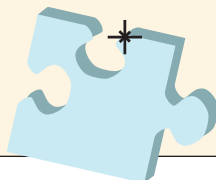
- Mayor**
John Nichols
- City Council Place 1**
Mark Smith
- City Council Place 2**
William Wright
- City Council Place 3**
Linda Harvell
- City Council Place 4**
Elizabeth Cunha
- City Council Place 5**
Bob Yancy
- City Council Place 6**
Dennis Maloney
Mayor Pro Tem

PRINCIPAL CITY OFFICIALS, OCTOBER 2023



City Administration

- | | | |
|--|---|--|
| City Manager
Bryan C. Woods | Director of Water Services
Gary Mechler | Director of Human Resources
Alison Pond |
| Deputy City Manager
Jeff Capps | Director of Electric Utility
Timothy Crabb | Director of Community Services
Debbie Eller |
| Assistant City Manager/CFO
Jeff Kersten | Chief of Police
Billy Couch | Director of Capital Projects
Jennifer Cain |
| Assistant City Manager
Jennifer Prochazka | Fire Chief
Richard Mann | Interim Chief Development Officer
Bryan C. Woods |
| Director of Fiscal Services
Mary Ellen Leonard | Director of Public Works
Emily Fisher | City Attorney
Adam Falco |
| Director of Planning and Development
Michael Ostrowski | Interim Director of Parks and Recreation
Jennifer Prochazka | City Secretary
Tanya Smith |
| Director of Public Communications
Colin Killian | Chief Information Officer
Sam Rivera | Internal Auditor
Ty Elliott |

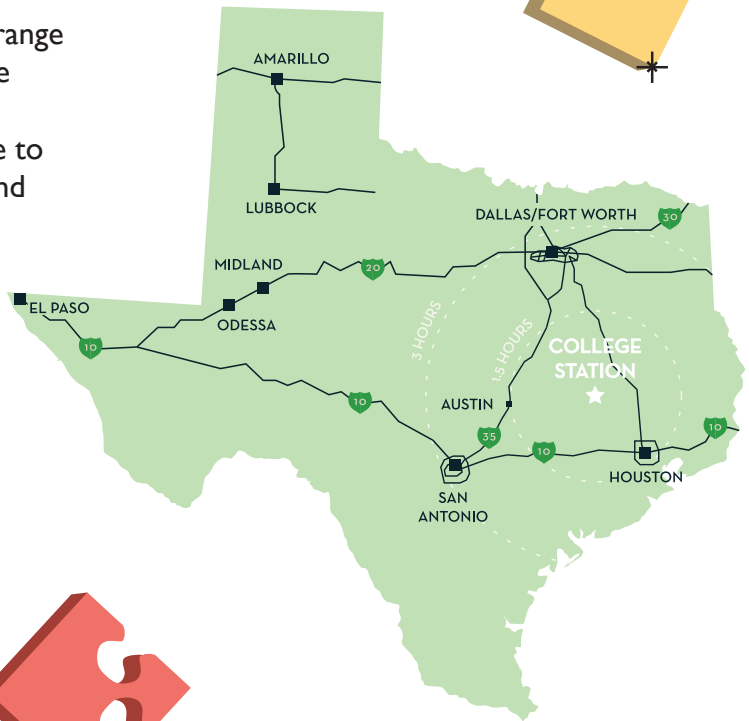


Community PROFILE



Few cities in the country can match the wide range of appealing opportunities you'll find 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' heart, College Station is within a three-hour drive of five of the nation's largest cities. Most importantly, College Station is the home of Texas A&M University, one of the nation's largest public institutions of higher education. 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 34% since 2010 to rank among the nation's fastest-growing cities. That rapid growth has created exceptional business opportunities that have 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 growth. In 2019, Forbes rated College Station as the nation's second-best city for business and careers, while SmartAsset ranked it among the top 16 boomtowns in America.





Quality of Life

College Station is consistently rated among the country's best college towns, thanks to Texas A&M's 68,000+ 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.

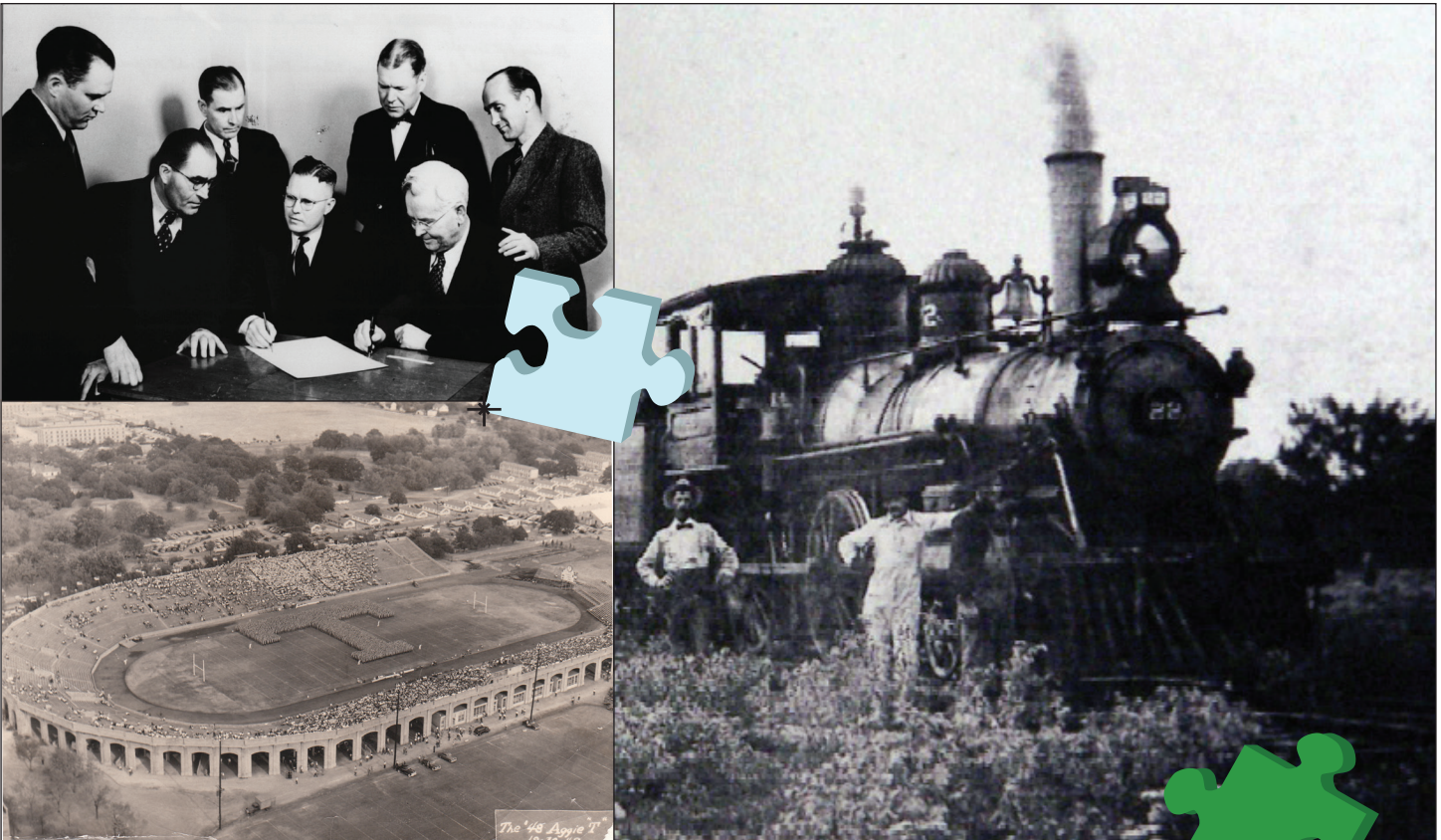
In 2023, Niche.com ranked College Station among the nation's best places for public schools (No. 14), raising families (No. 25), and overall quality of life (No. 27). In addition, SmartAsset rates the community as the country's 15th-safest city.

The George 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 that features a world-class collection of memorials for every American war.

The City of College Station maintains 58 public parks that cover nearly 1,900 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, and tennis, along with 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 area was designated as College Station, Texas, by the U.S. Postal Service in 1877. The name was derived from the train station located 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 vote of 217-39 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.

SEE WHAT
THE CITY
IS DOING

Scan





Council Strategic Plan FY24 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 through efforts such as continuing to offer virtual options for public meetings, providing a centralized calendar for public meetings and events, and allowing citizens to book city facilities from the city’s website.
- Work with College Station ISD to form a joint legislative committee.
- Explore annexation opportunities.
- Assist in the completion of 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 the city’s sources of 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 TO MAINTAIN CITIZENS’ HEALTH, SAFETY AND GENERAL WELFARE.

- Explore options for a community recreation center, convention center, or a combination of the two.
- Identify a site and begin design of Fire Station No. 7.
- Increase and expand programming in our parks system.
- Begin planning and design of Southwest Park.
- Make infrastructure improvements in aging areas.
- Explore options for expanded museums.

Neighborhood Integrity



GOAL

THE CITY’S NEIGHBORHOODS ARE LONG-TERM, VIABLE, SAFE AND APPEALING.

- Provide options for affordable, dense housing options in Northgate, Wolf Pen Creek, and other targeted areas to relieve housing pressure in existing neighborhoods.

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.

- Find opportunities to connect Century Square with Hensel Park.
- Pursue options for redevelopment at Post Oak Mall and Wolf Pen Creek Park.
- Expand Christmas in College Station.
- Improve infrastructure, programming, and opportunities in the Northgate area.
- Add gateway signage at every major entrance to College Station.

Improving Mobility



GOAL

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

- Expand public transit options and increase multimodal infrastructure.
- Work with contractors to ensure multimodal infrastructure is included in project design.
- Develop a new relationship with Brazos Transit based on federal direction, including the need for local representation.

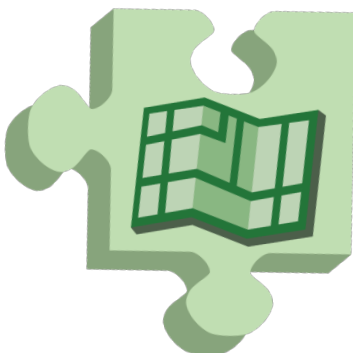
Sustainable City



GOAL

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

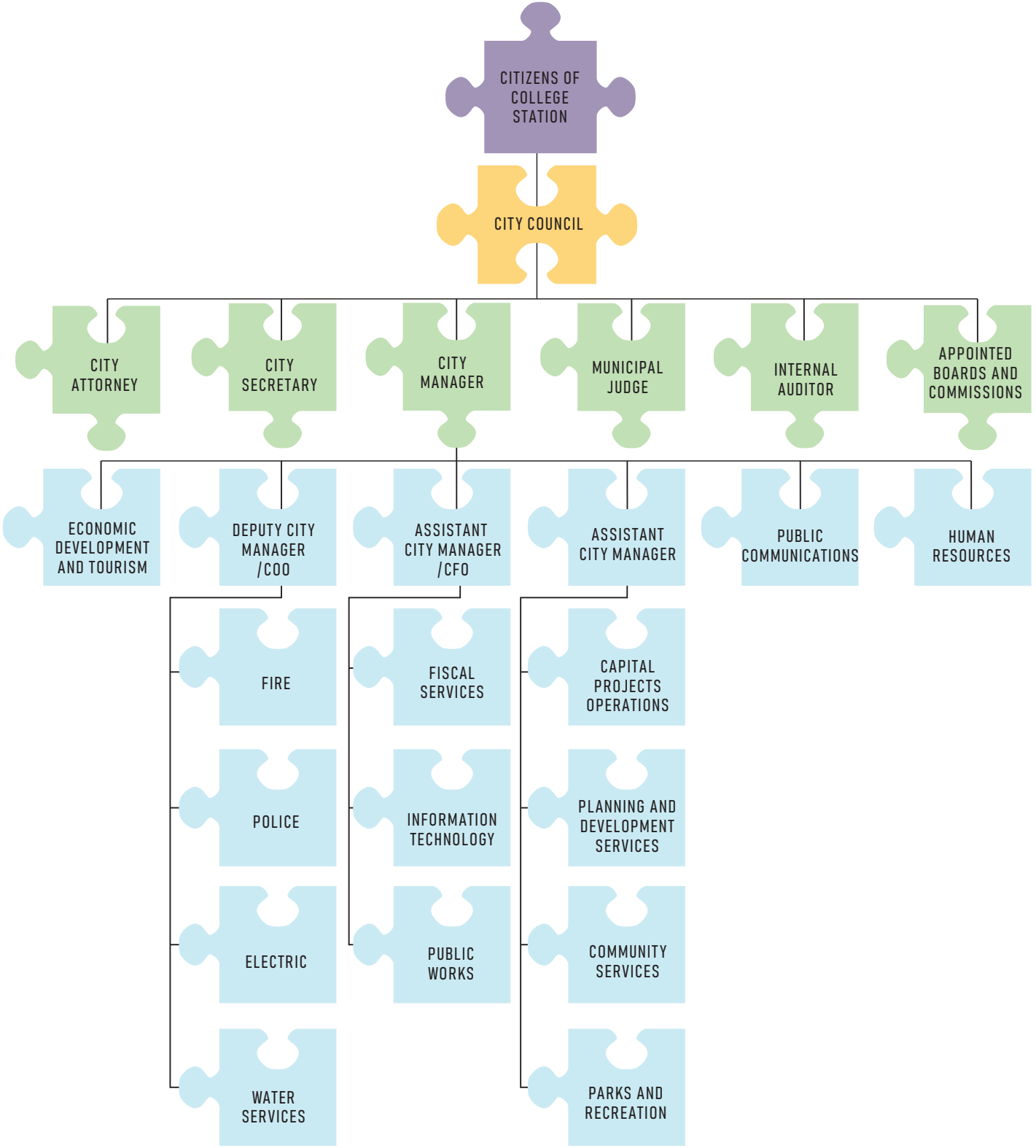
- Examine ways to utilize co-production for service delivery.



View the full City Council Strategic Plan at cstx.gov/CouncilStrategicPlan.

CITY ORGANIZATION

CITY OF COLLEGE STATION





July 11, 2023

Honorable Mayor and City Council:

I am pleased to present the Fiscal Year 2023-2024 Budget for the City of College Station.

The Budget document is the roadmap for implementation of the strategic plan. Besides the long-term vision directed by Council, the annual budget document is developed to address the factors influencing service delivery faced in the near-term to maintain existing City services. Like the rest of the nation, the City of College Station, continues to face challenging conditions that are placing added pressure on our ability to deliver existing services. Through the process of strategic planning, prudent decision making, and conservative financial management, I believe we can rise to the challenge. This budget provides an implementation outline to meet the needs of the community while addressing Council's Strategic Goals and immediate challenges.

COUNCIL STRATEGIC INITIATIVES

Council directed staff to develop the budget using the following over-arching strategic goals:

- A City governed in a transparent, efficient, accountable, and responsive manner on behalf of its citizens that actively promotes citizen involvement.
- Wise stewardship of financial resources so the City can meet services demands and obligations without compromising future generations' ability to do the same.
- The City's core services, and infrastructure are efficiently, effectively and consistently delivered to enable economic growth and development, and to maintain citizens health, safety, and general welfare.
- The City's neighborhoods are long-term, viable, safe, and appealing.
- 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.
- Conservation and environmental awareness that is fiscally responsible and results in a real and tangible return on investment.

FACTORS INFLUENCING SERVICE DELIVERY

Addressing the factors below had a significant influence in the development of the FY24 Budget:

- **Inflation:** The average inflation rate per year between 2020 and 2024 is 4.89% with a cumulative price increase of 21.03%
- **Interest Rates:** Quarterly increases in the federal funds rate impacts the City's availability for capital projects funding and affects citizens' borrowing costs, which can limit discretionary spending.
- **Labor:** Continued widespread labor shortages result in overworked and / or inexperienced employees leading to a reduction in the ability to deliver expected services.
- **Regulatory:** Both Federal and State legislative changes as well as policy changes at Texas A&M University can affect the delivery of City services.

- **Recession:** A future recession can negatively impact the amount of sales tax collected by the City. Sales tax is a major source of revenue in the General Fund.

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

KEY STRATEGIC OBJECTIVES

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

- Ensure all agreements with external entities are fair and beneficial for College Station citizens.
- Ensure citizen satisfaction with neighborhood quality of life and proactively enforce codes.
- Foster a culture of entrepreneurship.
- Explore options for a community recreation center, convention center, or combination.
- Provide affordable, dense housing options in targeted neighborhoods/areas, including Northgate and Wolf Pen Creek
- Consider multimodal infrastructure in capital project design

BUDGET SUMMARY

The Fiscal Year 2023-2024 Net Budget for the City of College Station totals \$492,013,771 for all funds. \$357,068,355 is included for the operations and maintenance budget, and \$134,945,416 is included for the capital budget. Compared to FY23, the operating and maintenance budget increased approximately 10% while the capital budget increased 54%. 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 recommended budget requests that the City Manager considered during Budget development.

ADDRESSING CHALLENGES

This budget attempts to address the numerous challenges we are currently facing to maintain existing service levels. The City continues to be affected by sustained inflationary pressures in all operating categories. In addition, continued labor shortages are adding an increased level of difficulty in providing the high level of services that the community has come to expect. Rising interest rates lowers the amount of capital that can be accessed for infrastructure capital projects that are a requirement in a growing city like College Station. As always, we are mindful of the possible impacts that a change to service delivery can have on our community.

Despite the continued economic challenges, it is the City's responsibility to provide public safety, infrastructure and critical services to our growing City. Retaining and recruiting the most talented public servants is critical to being able to continue to carry out our charge.

We prepared the FY24 Budget to address key operational expenses necessary to continue service delivery for citizens. The budget includes significant funds to continue recruiting the highest quality talent as well as retaining experienced employees. Through targeted recruitment and additional resources, we hope to continue to make progress in staffing the positions needed to provide the high-quality services expected by our citizens.

Increases in operational expenses are also reflected in the proposed FY24 Budget as inflation continues to impact the City's cost for vehicle parts/maintenance, utilities, insurance, software licenses, replacement contributions, and contracted services at a rate of about 6% per annum.

To ensure future sustainability, all increases proposed in the FY24 Budget were balanced by an estimate of a potential recession in FY25 and FY26. Sales tax, a major source of revenue in the General Fund, includes assumptions projected to reflect expected slowing consumer spending. The City also budgeted FY24 sales tax conservatively and does not expect similar year-over-year increases realized in the past.

PROPERTY VALUATIONS

Administered by a chief appraiser, the taxable value within the City is determined by this county agency as of January 1 of each year. Market conditions and other factors determine that valuation. For College Station, the Brazos Central Appraisal District (BCAD) provides us with a preliminary property valuation number in April for property within City limits. The information provided by BCAD is then used to prepare the FY24 Proposed Budget. Total estimated taxable values before the freeze adjustment are \$14 billion dollars. New value added to the tax rolls as of January 1, 2023 totaled \$289,823,206 or 2.3%. The valuations on existing property assessed by BCAD increased by 20.3%. The net taxable value estimate reflects an increase of approximately 19.3% over values as of January 1, 2022.

COMPENSATION AND BENEFITS

Included in the FY24 proposed budget are four different pools of funds to address the various types of compensation issues we have in this diverse organization. First, we are proposing that salaries be adjusted by a cost-of-living market adjustment of 6% for both step and non-step employees to help address the inflation impacting our team. While we recognize this doesn't adjust for inflation already experienced by our primarily non-exempt workforce, we believe this type of adjustment will go a long way towards reducing pressure on those providing needed City services. Second, our high performers should be incentivized to stay at the City. Therefore, there is a pool of funds for the top 25% of employees to earn as a merit increase. There is also value provided by employees who have stayed in a single position and developed institutional knowledge that is needed at any organization. For these employees, we have set aside an additional pool of funds to recognize the value of the time in their position. Finally, as we do every year, the City has set aside funds for specific position adjustments, such as paramedic pay in the Fire Department, to adjust for market conditions in needed roles as the year develops. Apart from the cost-of-living increase, the additional funds are to be awarded based on specific conditions and not to every employee.

As in prior years uniformed public safety employees also receive a budget step increase based on experience and position that equates to approximately 1.5-2% above what non-step employees receive. We have also increased the monthly paramedic pay from \$240 to \$500/month. This equates to an average of an additional 4% raise per employee to incentivize this critical need.

The employee health benefit package includes one Preferred Provider Organization (PPO) option and one High Deductible option. With our focus on reducing labor risks, the proposed FY24 Budget reflects no increase in City and employee premium contributions. We will also continue to focus on non-financial compensation options to help achieve a work-life balance for our employees and attract and retain needed high-quality employees.

This year represents the most significant investment in employee compensation in my tenure and over the past several decades across all departments, but it is not a complete and comprehensive solution.

Additional investments in our people will continue to need to be made to maintain the incredible team responsible for delivering critical services to College Station. The FY24 compensation package demonstrates a firm commitment to our employees and our community.

KEY SERVICE LEVEL ADJUSTMENTS

Our City is growing and the City itself is a service organization. As a service organization, salaries, and benefits accounts for approximately 71% of General Fund operating expenses and 60% of operating expenses overall. To meet the demands of our growing City, this budget also contains the additional 9 Full-Time Equivalents (FTEs), and a variety of one-time purchases.

Below is a summary of some of the key additions included in the FY24 Budget. Applicable departmental narratives and Appendix B present each SLA in detail.

Maintain citizens health, safety, and general welfare.

- **Police** – 4 Police Officers (Initially grant funded); 1 K9 Officer; a safety training vehicle; and bomb technician suits
- **Fire** –additional paramedic training
- **Public Works** – 2 attenuator trucks; licensed Irrigation Specialist and additional materials
- **Water Services** – additional repair/maintenance funds
- **Information Technology** – Rubrik disaster backup software; 2 additional host servers; aerial imagery
- **Capital Projects Operations and Facilities** – corrective maintenance funding; 2 Facility Maintenance Technicians

Enable economic growth and development.

- **Economic Development and Tourism** – visitor guides; digital marketing and advertising; targeted sports and meeting advertising; meeting and convention commitments

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

- **Parks and Recreation** – security cameras; additional library funding; a masterplan; and various maintenance equipment
- **Planning and Development Services** – flood planning assessment; Middle Housing rezoning survey and advertising

TAX RATE

As a result of legislative changes from prior years, The City is limited to a 3.5% increase in the O&M tax rate without going out for an election. However, the same legislation allowed for the City to establish an increment bank if it was below the 3.5% increase in any given year. College Station has established an increment bank of 1.3382 cents that is available for use in setting the tax rate for FY24.

The significant increase in property valuations as determined by BCAD will result in additional revenue to the City. However, it is our job to balance that increase with the associated inflation, interest rate, labor, regulatory and recession challenges we are facing to deliver needed City service.

As a result, this proposed FY24 budget was prepared utilizing the available increment bank. After utilizing this bank, the proposed budget reflects a recommended (1.0187) cent reduction to the overall tax rate.

The increase in property valuations coupled with the proposed tax rate will result in additional revenue to the City of about \$10,248,000 or approximately 16.9% from last year's budget. The estimated revenue raised from new property added to the tax roll this year is \$1,443,000. The ad valorem tax rates per \$100 of assessed valuation is as follows:

	Current Rate	Change	Estimated FY24
Proposed Debt Service Fund Rate	21.1441		21.1441
Proposed General Fund Rate	31.3172	(1.0187)	30.2985
Total	52.4613	(1.0187)	51.4426
Estimated No New Revenue Rate	46.7966		45.7681
Estimated Voter Approval Rate	53.7996		51.4893
* Rates above are stated cents per \$100 assessed valuation and are estimates only			

ENTERPRISE FUNDS

The City provides the following utilities: Electric, Water, Wastewater, Roadway Maintenance, Solid Waste, and Drainage. Proposed FY24 Electric and Water rates remain unchanged. There is a 6% increase proposed for Wastewater rates to address significantly higher capital costs. The Roadway Maintenance, Solid Waste, and Drainage fees are indexed to the Consumer Price Index – All Urban Areas (CPI-U) to keep pace with inflation which rose 6% during the last annum. Therefore, an increase of 6.0% is also proposed for these three utilities.

CAPITAL PROJECTS

The Capital Improvements Project Budget totals \$134.9 million for all funds that include capital projects. These capital appropriations can span multiple fiscal years as projects progress. As a result, these appropriations may not equal projected expenses in FY24. These capital projects will help the City meet its strategic goals while providing proper transportation, park, utility, and facility infrastructure for a growing population. Specific capital projects, funding sources, and projected expenses are presented in the Capital Projects section of this document.

During the November 2022 bond election, voters approved three of the five bond propositions, funding projects totaling \$56.1 million. The FY24 Budget includes estimated General Obligation bonds for these projects, while appropriations were approved via FY23 Budget Amendment #2. Due to industrial material and labor cost increases for existing projects, the FY24 capital budget reflects a 54% increase from FY23. This increase is entirely for existing projects approved and funded before the bond election.

CONCLUSION

Addressing the numerous challenges to maintaining existing service levels is our primary focus for this coming budget year. In order to achieve our long-term goals, we must shore up short-term critical needs. That is the complex puzzle this budget is attempting to address. The City continues to be affected by sustained inflationary pressures, rising interest rates, difficult labor markets, regulatory changes, and a possible looming recession. Despite the challenges, we will provide the highest level of service and infrastructure to our community.

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 appreciate the leadership of the City Council, hard work of city staff and the continued resiliency and support of the community. I believe this budget represents the best path forward to position the City for continued success in the future.

One City, One Team

Sincerely,

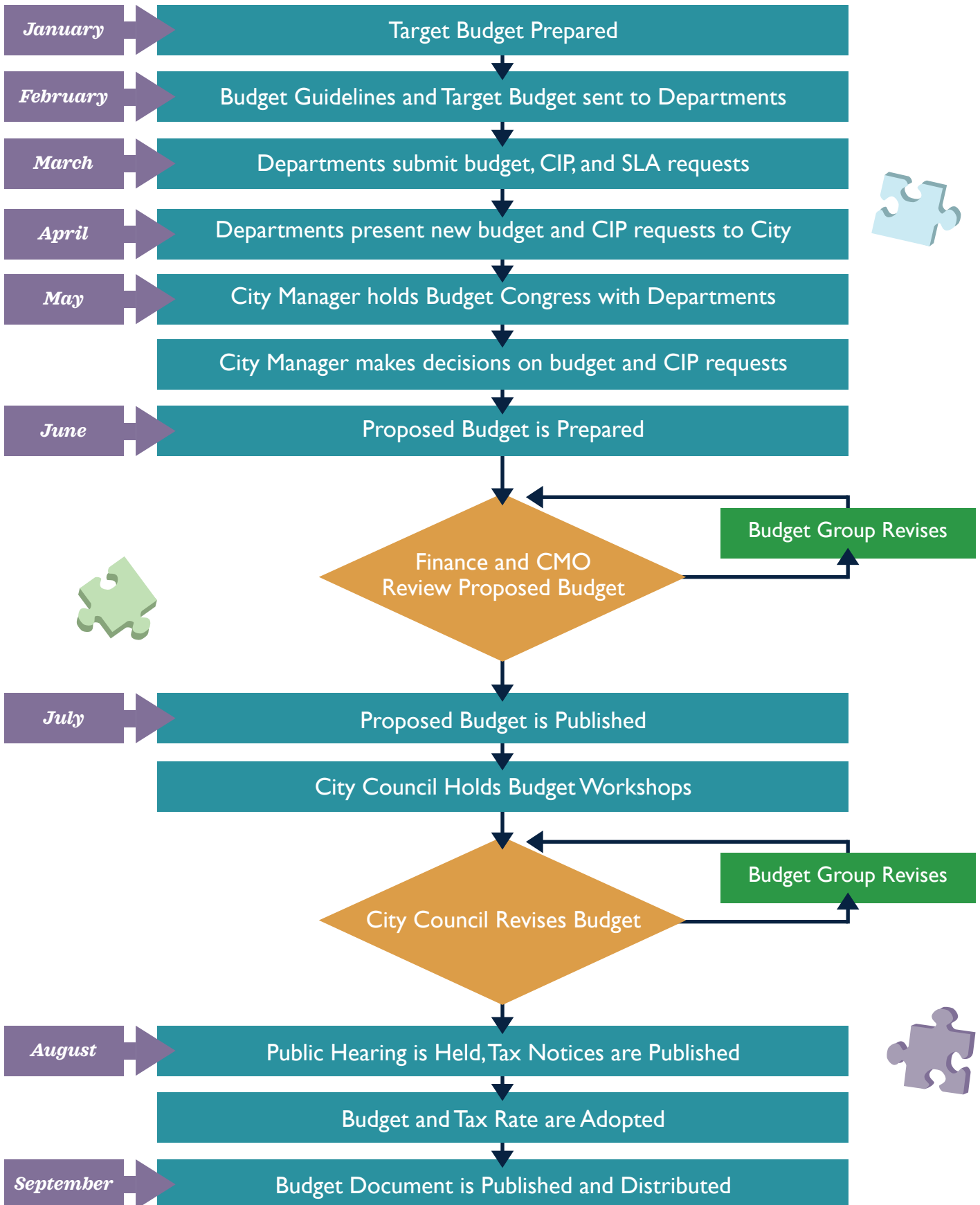


Bryan C. Woods

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.

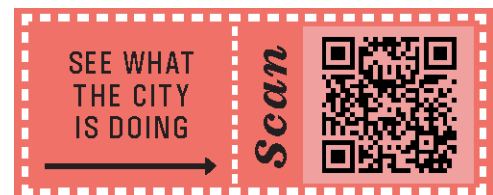
COMMUNITY VISION

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 2021. The full document is available using the QR Code or link to the right.



VALUES

CORE VALUES

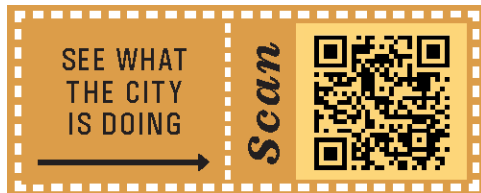
- The community's health, safety, and general well-being
 - Excellence in customer service
 - Fiscal responsibility
- Citizen involvement and participation
 - Collaboration and cooperation
- Regionalism as an active member of the Brazos Valley community and beyond
 - Activities that promote local autonomy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

ORGANIZATIONAL VALUES

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

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 available at the link to the left.

LONG-RANGE FINANCIAL PLANNING

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. Select forecasts are included in the Budget document.

FISCAL AND BUDGETARY POLICIES

By charter, the City must adopt and approve a balanced budget no later than September 27th 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 a process nicknamed 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 presents 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 to align services with departmental and City-wide goals and to determine future requests. Departments continue to review their KPIs to align them



better with strategic plans and goals. As the City uses and updates KPIs dynamically, the data is constantly changing. While KPIs can be found throughout the book, we have also included links to a live dashboard that will provide the latest data updated throughout the fiscal year! You can also use the link to the left or find a copy of all KPIs in Appendix K.

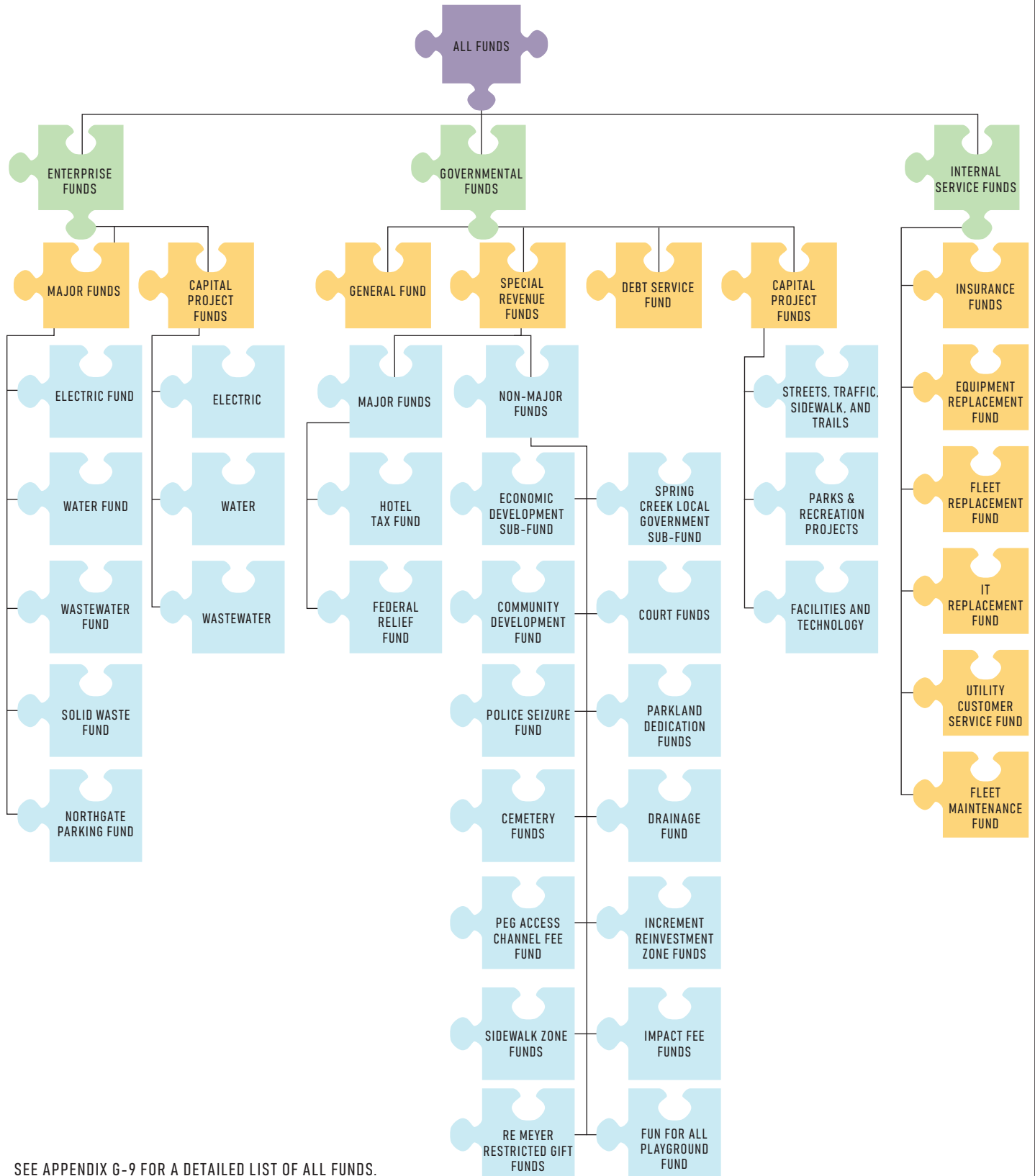
ANNUAL REPORT

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 FY22 Annual report is available at the link to the right.



FUND STRUCTURE

CITY OF COLLEGE STATION



SEE APPENDIX G-9 FOR A DETAILED LIST OF ALL 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. Internal service funds include insurance, replacement, and Utility Customer Service funds.

BUDGET DOCUMENT ORGANIZATION

This document includes the following sections:

- **Introduction**
 - Includes the Tax Cover Sheet, Government Finance Officers Association award, Budget infographic, Council Members, Community Profile, Council Strategic Plan summary, City Organization Chart, and Transmittal Letter.
- **Executive Summary**
 - The Executive Summary summarizes the budget and identifies changes from the prior year.
 - Net Budget Expenditure Comparison is a two-year 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, Service Level Adjustments, and the total budget. The summary also presents the percentage change from the current year revised budget to the next year 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
 - The current year revenue and expenditure year-end estimates
 - The future year Base Budget
 - Proposed future year Service Level Adjustments
 - 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 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 the Council Strategic Initiative addressed by the goal
 - Specific departmental key performance indicators
- **Capital Projects Section**
 - Capital Improvement Projects 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**
 - Budget Ordinance
 - Service Level Adjustments
 - Personnel
 - Revenue History and Budget Estimates
 - Budget Provision Stated in Charter
 - Fiscal and Budgetary Policy Statements
 - Statistical Data
 - Debt Service Schedules
 - General Fund Transfers and Other (Sources) Uses
 - Outside Agency Funding
 - Recreation Program Revenues and Fee Recovery
 - Tax Certification
 - History of City Supported Community Activities
 - Glossary



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

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, we have a responsibility to provide core services to the community while also recognizing the significant economic burden that those services place on its citizens. The Budget is the roadmap to address near term challenges so that we can maintain existing City services. Continuing pressures from inflation, climbing interest rates, labor shortages, regulatory pressures and a possible future recession make that plan an intricate puzzle. However, we need to address the challenging public safety, infrastructure, and financial demands of the City during a period of continued growth, economic uncertainty and challenging delivery conditions.

Despite these challenges, nevertheless, we are optimistic that we can maintain services and a strong financial position for our citizens. This narrative will discuss how we will address on-going operations and future economic challenges to arrive at the resultant FY24 budget.

The fiscal year for this budget begins October 1, 2023 and ends September 30, 2024. We start with a City Council strategic planning process which is detailed at cstx.gov/CouncilStrategicPlan. The Budget will be submitted to Council on July 11, 2023. Additional resources designed to help citizens understand this budget can be found at cstx.gov/budget or in the Introduction section of this document.

Electronic versions of the budget are available on our website at 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 FY24, staff produced an online General Fund simulation to gather community and citizen feedback regarding funding priorities. Citizens prioritized departments' specific FY24 SLA requests and provided comments. City leadership considered this feedback when reviewing the FY24 Budget.

Net Budget Summary	
Fund Type	Net Budget
Governmental Funds	\$146,837,897
Enterprise Funds	186,847,052
Special Revenue Funds	23,383,406
Subtotal O&M	\$357,068,355
Cash used for Capital Projects	9,500,000
Capital Projects	125,445,416
Subtotal Capital	\$134,945,416
Total Net Budget	\$492,013,771

FACTORS INFLUENCING SERVICE DELIVERY

Like the rest of the nation, the City of College Station continues to face challenging conditions that place added pressure on the existing service delivery. Through the process of strategic planning, prudent decision making, and conservative financial management, we believe we can maintain services, meet or exceed citizen expectations, and work towards City goals. However, first we need to consider and mitigate to the extent possible, the current factors that significantly influenced the development of the FY24 Budget. The primary factors that we attempted to mitigate in this budget include:

- **Inflation** –inflation undermines the purchasing power of the City.
- **Interest Rates** – quarterly increases in the federal funds rate impacts the City’s capital project funding and affects citizens’ borrowing costs, which can limit discretionary spending.
- **Labor** – attracting and retaining a skilled workforce.
- **Regulatory** –a change in laws and regulations could materially impact the way we provide services.
- **Recession** –economic contraction could impact the City’s ability to provide services.

ADDRESSING CHALLENGES

INFLATION

Addressing the numerous challenges we currently face in maintaining existing service levels is primary concern. Although we successfully navigated the surge in prices that started in late FY21 and lasted through FY23, the City continues to be affected by sustained cost increases in all operating categories. The cumulative inflation increase for FY20-FY23 is 21.03%

The City utilizes the Consumer Price Index- All Urban published by the Bureau of Labor Statistics as its primary measure of inflation. Certain fees are tied to the annual change in the index for the 12-month period beginning June 1 of each year. For the 12 month period ending May 2023, the CPI-U rose year-over-year slightly over 6.0%. This increase affects all economic sectors.

The Producer Price Index (PPI) is used as another inflation data point. The PPI experienced an increase in 9 of the last 12 months dating back to April 2022. These increases affect our current and future operations as departments are forced to spend more for fewer supplies. The price of concrete, ductile iron, and polymer pipes are approximately 4-14% higher than April 2022. While the year-over-year cost increases are less than last year, the PPI data reflects a sustained increase in industrial goods purchased by City departments, resulting in higher capital costs.

However, the City will likely realize more sales tax than budgeted, due to inflation and resulting higher consumer prices. Sales taxes are projected to exceed the FY23 budget by approximately \$1,700,000. While overall actual sales tax revenues remain higher than budgeted, the City realized less revenue in other categories. Licenses & Permits revenues declined significantly due to fewer issued permits. This development slowdown is caused in part by higher interest rates and construction costs.

Based on the data reviewed, the FY24 Budget was developed with an inflation assumption of 6.0%. Staff also used a constant-dollar analysis to develop a conservative FY24 sales tax budget. FY24 assumes a near return to the historic normalized growth of 2.7% over prior year actual receipts. Future years are forecasted assuming a possible economic downturn. The FY24 operating expenses budgets were developed by adjusting key operational expenses required to continue service delivery for citizens. These include vehicle parts/maintenance, utilities, insurance, software licenses, replacement contributions, and

contracted services, which were all increased before any service level adjustments were considered. We expect these costs to remain high throughout FY24.

INTEREST RATE

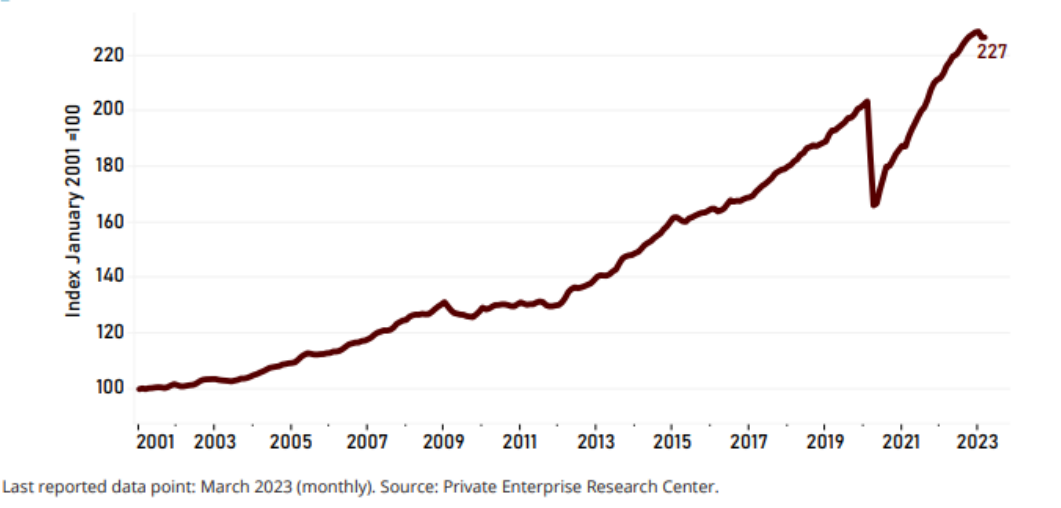
To slow inflationary pressures the Federal Open Markets Committee (FOMC) has raised the federal funds rate to slow consumer spending. On March 16, 2022, the FOMC enacted the first of ten interest rate increases. The FOMC sets the overnight lending rate between banks which is currently between 5.00% and 5.25%. The impact of this federal monetary policy is an increase in the City’s cost of borrowing for capital projects. The changes also affect citizens’ buying power as increased lending costs can reduce discretionary spending, which in turn affects sales tax. We discussed our credit rating and any impact from interest rate changes with both rating agencies and our Financial Advisor. Despite sustained inflation, increased interest rates, and volatile economic conditions, the City maintained its bond ratings due to strong financial management.

To manage interest rate risk, the City reviewed its ten-year capital programs in detail, including timing of the GO Bond projects approved by citizens in November 2022. We prepared the FY24 budget by assuming no change in our existing debt tax rate for governmental projects and adjusted project timing with the latest estimates. In addition, we will only issue the debt needed to fund expected capital expenses in FY24. Staff will continue to analyze and adjust the debt needed, based on current facts and circumstances, before a Summer 2024 issuance.

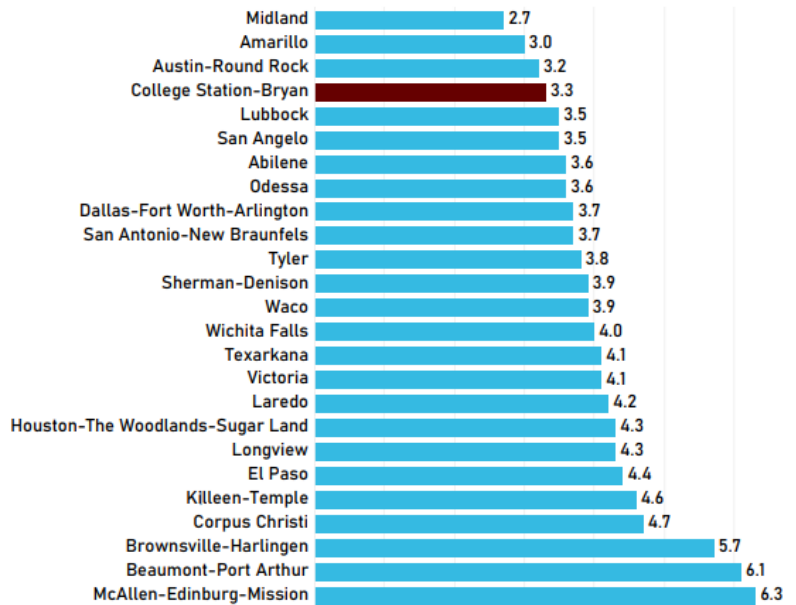
LABOR

The workforce of the City makes up over 60% of total operating expenses. There is a significant impact to service delivery if we fail to attract and retain a skilled workforce. Continued labor shortages in various City departments results in overworked and / or inexperienced employees which will subsequently lead to a reduction in the City’s ability to deliver expected services.

As the home to Texas A&M University, the City is privileged to have specialized data related to our economy. For example, the Texas A&M Private Enterprise Research Center developed a monthly index (College Station-Bryan Business-Cycle Index) to measure local economic performance. The most recent estimate of this Index (June 2023, using March 2023 data) rose by a few decimal points and is essentially unchanged at 227, a 0.01% increase from its February 2023 value. This is due to minor changes in employment and a slight decrease in taxable sales from February to March.



Traditionally College Station benefits from a consistently lower unemployment rate than State or National levels. According to the Bureau of Labor Statistics, the City’s unemployment rate as of April 2023 is 2.9%, with the broader College Station-Bryan Metropolitan Statistical Area (MSA) at 3.3%. Of the broader MSA rates, only Midland, Amarillo and Austin-Round Rock are lower. However, this means that the labor pool of skilled and experienced employees in the area is lower and the demand for their labor is much higher.



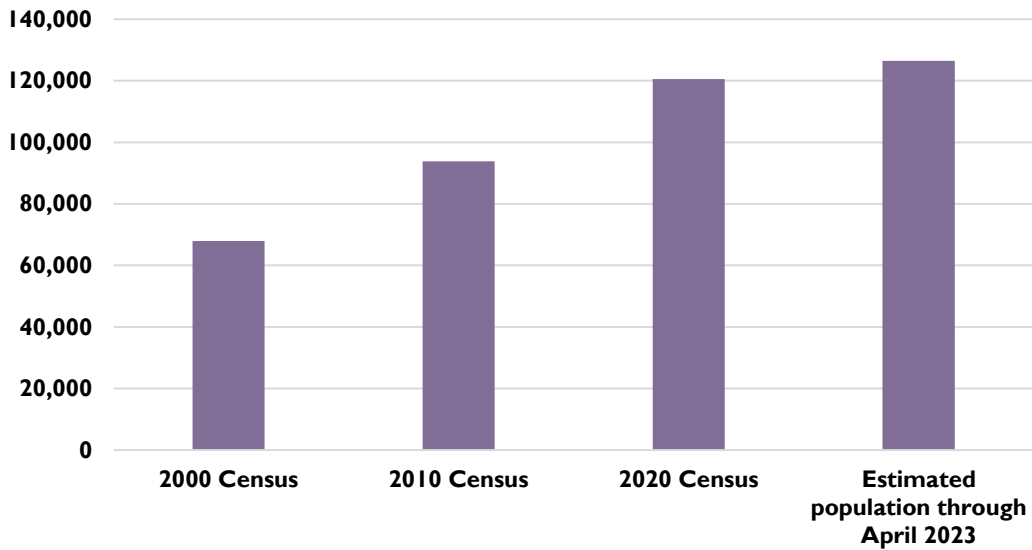
Source: Bureau of Labor Statistics, Local Area Unemployment Statistics, seasonally adjusted, March 2023.

For the last four years, the City has operated with a net vacancy rate of 7.4% compared to the historical budgeted vacancy rate of 3.0%. Almost 80% of these open vacant positions are non-exempt positions, such as those in solid waste, public works, and the utilities. In prior years, other priorities such as the COVID-19 pandemic and Winter Storm Uri diverted the City from addressing the labor shortage. Chronically understaffed departments and divisions can struggle to provide normal services while at risk for potential employee burnout. As a result, the City is concerned about turnover, retention, and vacancies and seeks to address these factors in the FY24 Budget by addressing all aspects of compensation. Additional details are presented in the Compensation and Benefits section later in this document.

DEMAND FOR SERVICES FROM INCREASED POPULATION

Population within the City limits has steadily grown an average of 2.5% per year over the past 20 years, with an overall growth of 28.4% from the 2010 Census to the 2020 Census. Planning & Development Services (P&DS) provides monthly population estimates in non-Census years, as citizen demand directly affects City services. As of April 2023, the estimated City population is 126,477. P&DS projects a population growth of 2,500 residents from April 2023 to April 2024.

POPULATION



Texas A&M had a record enrollment of 66,426 at the College Station campus for Fall 2022 and anticipates exceeding that enrollment in Fall 2023 as it accepts more freshman. This expected student population increase also increases the demand for City services. College Station is in a unique situation where an outside entity, the University, can drastically change the make-up of the population while increasing the demand for City services.

REGULATORY

Federal and State legislative changes as well as policy changes at Texas A&M University can affect the delivery of City services. To mitigate the effects of policy changes, the City Manager's Office tracks, monitors, and analyzes proposed new legislation that could impact the City's ability to provide services. In addition, funds are provided in the budget for a legislative consultant in State Legislature session years to help the City navigate the legal aspects of new policies. Lastly, business policies are monitored and updated by departments regularly to ensure compliance with regulatory standards.

RECESSION

We do not believe that the City will feel any impact from a recession in FY24 and have not included any adjustments in the Proposed Budget for a recession. However, we do believe that a future recession may negatively impact the amount of sales tax potentially collected by the City. We have reduced the estimated sales tax growth rate in FY25 and FY26 when preparing our five-year forecasts included in this document.

GENERAL FUND

CURRENT STATUS AND PROJECTIONS

As a result of continued sales tax receipts above budget, higher than budgeted investment earnings, departmental vacancies, and prudent departmental expense management, staff anticipates the General Fund will begin FY24 with an unassigned fund balance of approximately \$20 million.

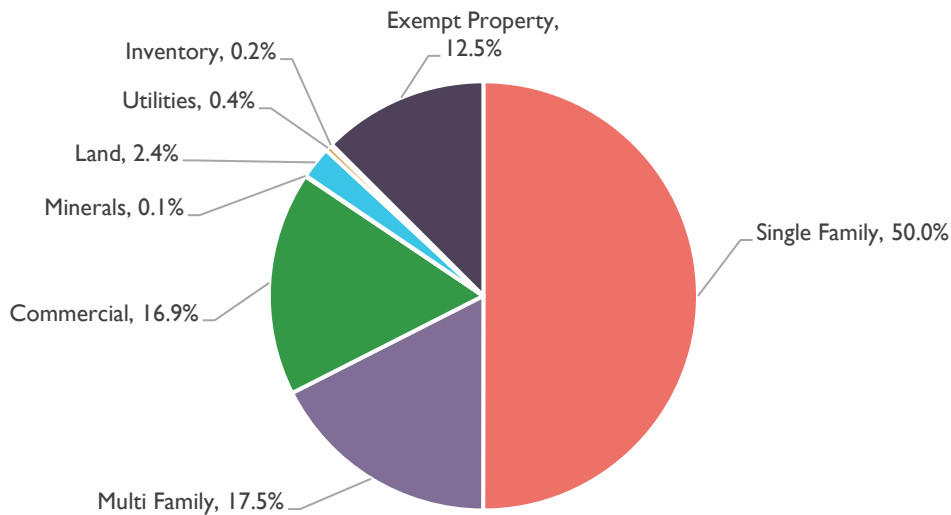
The City maintains several General Fund assigned balances to account for potential future programs. These items are primarily assigned at Council's direction and are detailed in the General Fund section of

this document. These assignments may change depending on Council direction, additional data, economic circumstances, and/or forecast assumptions. The Proposed Budget has been prepared with all approved FY23 Budget Amendments to date (as of June 2023). Staff anticipates taking at least one additional FY23 Budget Amendment to Council for review and possible action before the end of the fiscal year.

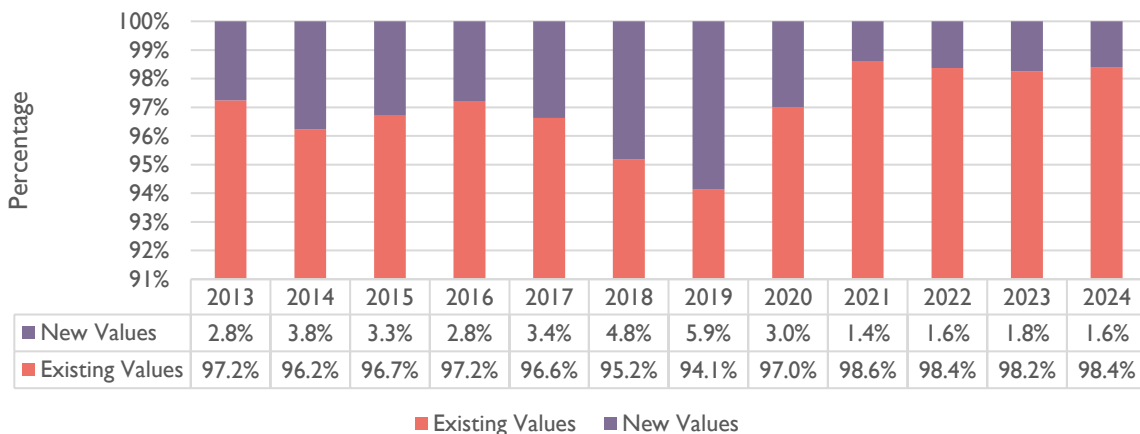
AD VALOREM VALUATIONS

Administered by a chief appraiser, the taxable value within the City is determined by a county agency as of January 1 of each year. Market conditions and other factors determine that valuation. For College Station, the Brazos Central Appraisal District (BCAD) provides us with a preliminary property valuation number in April for property within City limits. The information provided by BCAD is then used to prepare the FY24 Proposed Budget. Total estimated taxable values before the freeze adjustment are approximately \$14 billion dollars. New value added to the tax rolls as of January 1, 2023, totaled \$289,823,206 or about 2.3%. The valuations on existing property assessed by BCAD increased by 20.3%. The net taxable value estimate reflects an increase of approximately 19.3% over values as of 1/1/2022.

PERCENTAGE OF VALUE BY CATEGORY



PERCENTAGE OF NEW & EXISTING VALUES BY FISCAL YEAR



PROPERTY TAX RATE

Property or Ad Valorem Tax revenue accounts for approximately 36% of General Fund revenues. General Fund revenues pay governmental services, including public safety, public works, parks, and other community needs.

As a result of legislative changes from prior years, the City is limited to a 3.5% increase in the O&M tax rate without going out for an election. However, the same legislation allowed for the City to establish an increment bank if it was below the 3.5% increase in any given year. College Station has a remaining increment bank of 1.3382 cents that is available for use in setting the FY24 tax rate.

The significant increase in property valuations as determined by BCAD will result in additional revenue to the City. However, it is our job to balance that increase with the associated inflation, interest rate, labor, regulatory and recession challenges we are facing to deliver necessary City services.

As a result, the FY24 budget proposes utilizing the available increment bank. After utilizing this bank, the Proposed Budget reflects a recommended 1.0187 cent reduction to the overall tax rate.

The increase in property valuations coupled with the proposed tax rate will result in additional revenue to the City of about \$10,248,000 or 16.9% from last year’s budget. The estimated revenue raised from new property added to the tax roll this year is \$1,443,000.

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

	Current Rate	Change	Proposed FY24
Proposed Debt Service Fund	21.1441		21.1441
Proposed General Fund	31.3172	(1.0187)	30.2985
Total	52.4613	(1.0187)	51.4426
Estimated No New Revenue Rate	47.5470		45.7681
Estimated Voter Approval Rate	53.7996		51.4893
* Rates above are in cents per \$100 assessed valuation and are proposed estimates only			

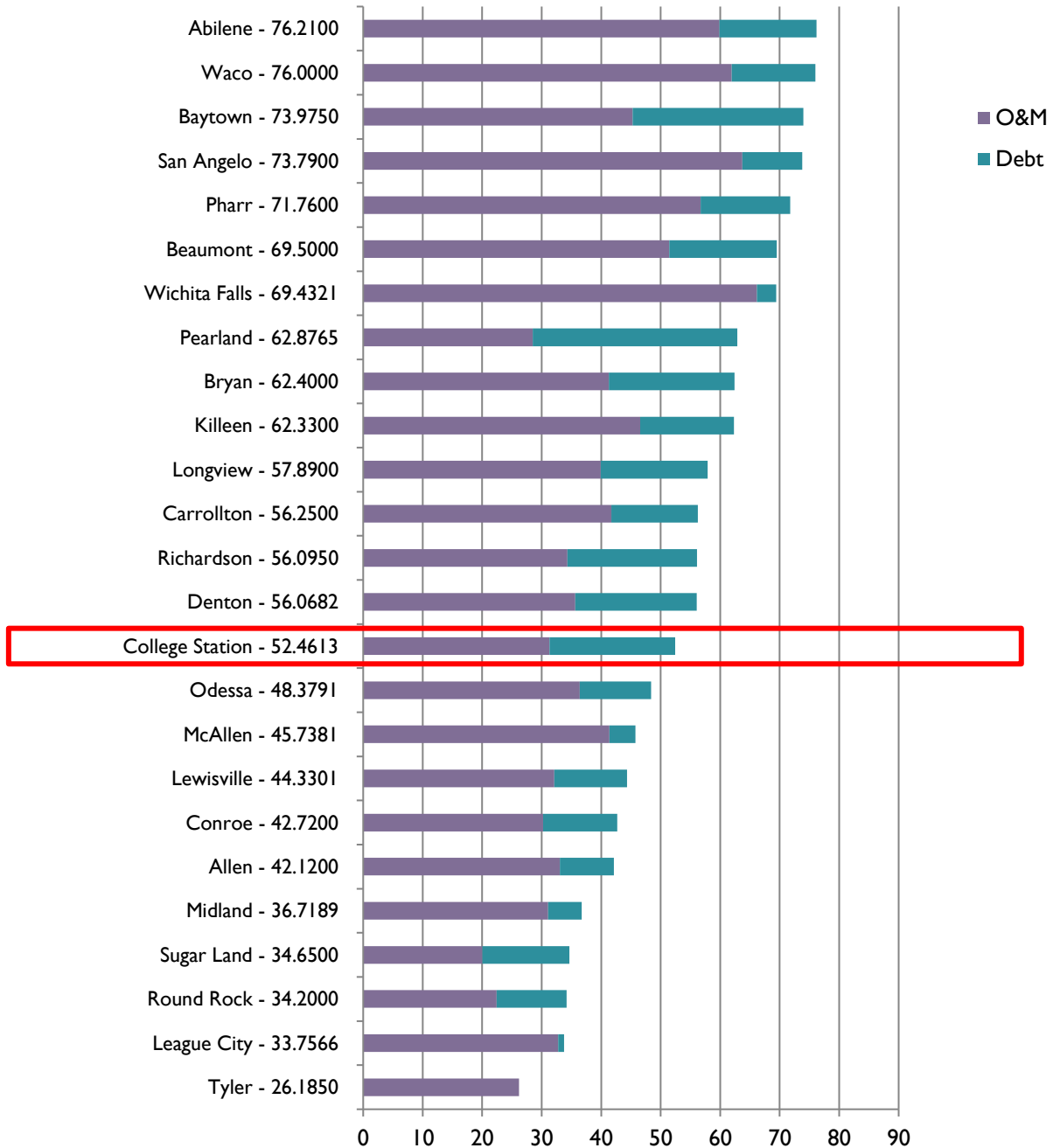
The no-new-revenue rate is a benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year, after accounting for changes in the appraised values. The voter-approval tax rate is the tax rate that requires a city to hold an automatic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

Additional tax rate disclosures can be found on our website at cstx.gov, and the Brazos County Truth in Taxation website at brazos.countytaxrates.com.

TAX RATE COMPARISON

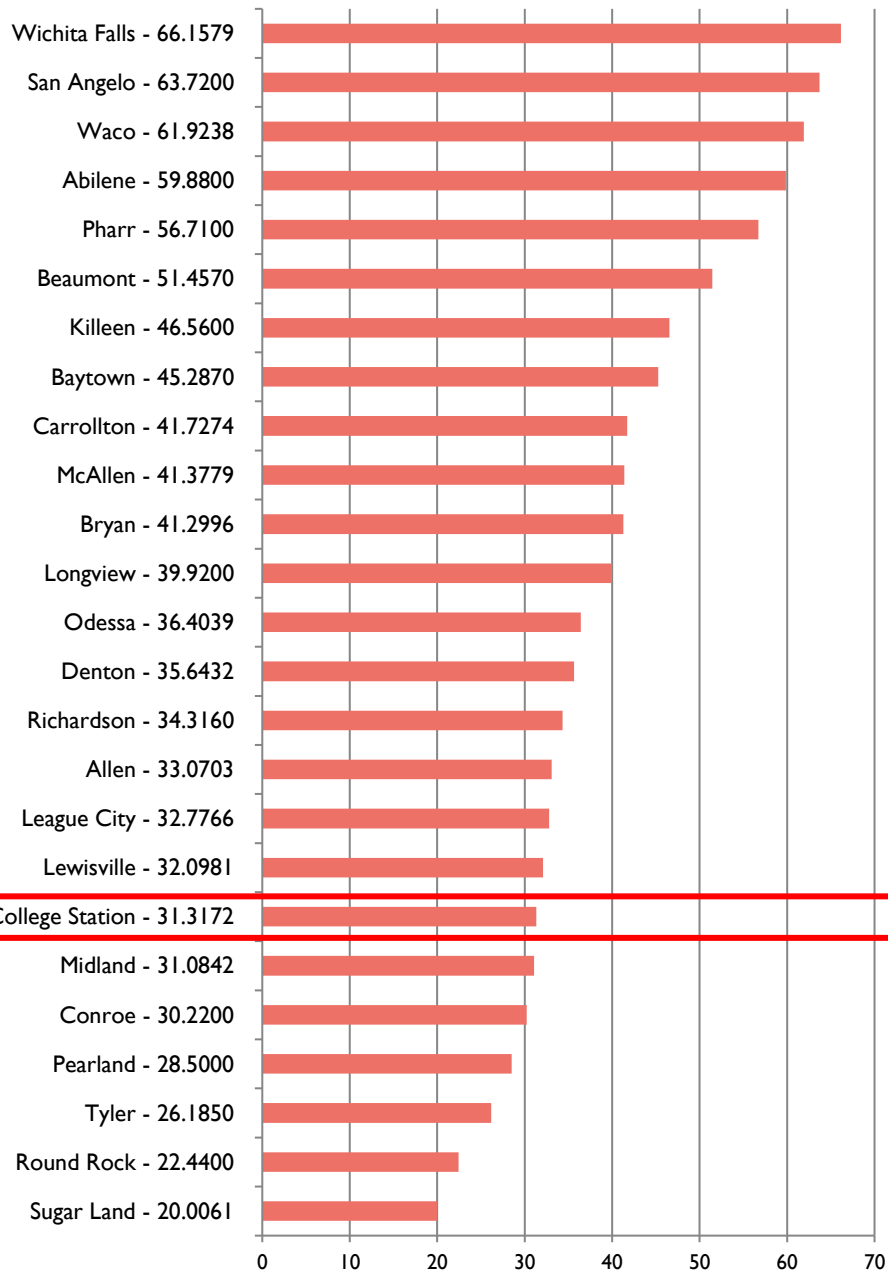
The chart below compares College Station’s FY23 combined O&M and Debt tax rate to the tax rate of benchmark cities, which are in Texas with populations between 75,000 and 175,000. With the FY24 Proposed tax rate, College Station expects to remain in the lower half of tax rates among these cities.

COLLEGE STATION FY23 AD VALOREM TAX RATE COMPARISON OF TEXAS CITIES WITH A POPULATION 75,000 TO 175,000



The chart below compares College Station's FY23 O&M portion of the tax rate to the 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.

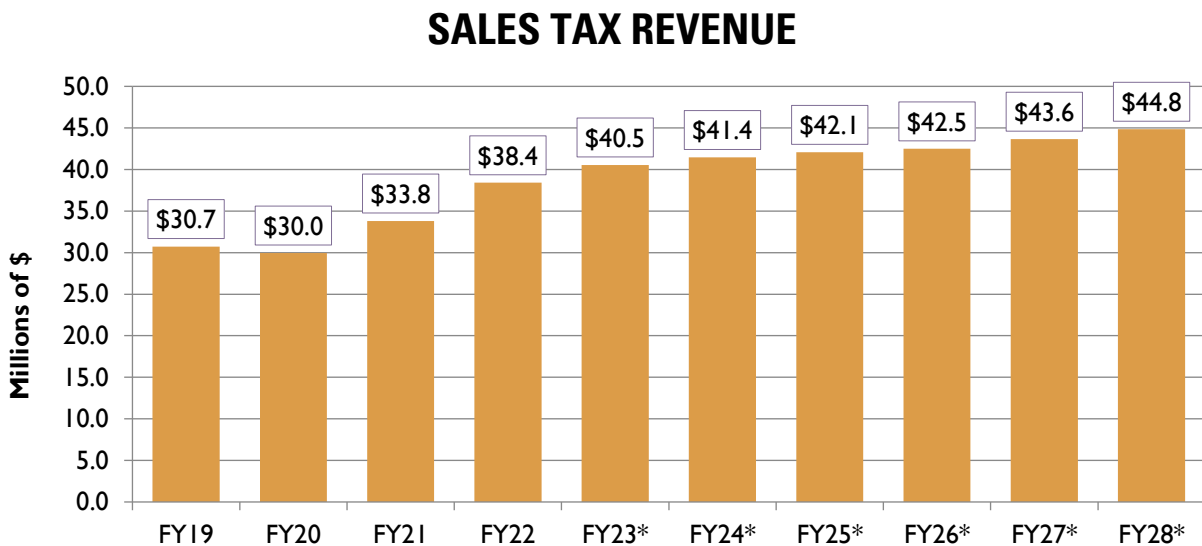
COLLEGE STATION FY23 AD VALOREM O&M TAX RATE COMPARISON OF TEXAS CITIES WITH A POPULATION 75,000 TO 175,000



SALES TAX REVENUES

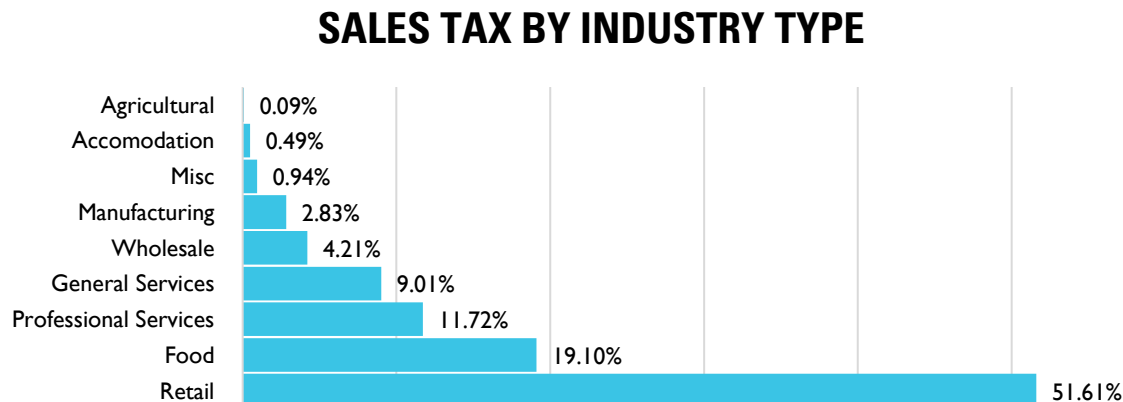
Sales tax is a significant revenue source for the General Fund, accounting for approximately 36% of General Fund revenues. Our current FY23 sales tax estimate is \$40.5 million, which is an increase of 5.6% over FY22 receipts due to the impact of additional sales and higher consumer prices. We expect sales tax to exceed the FY23 budget by approximately \$1,700,000.

A constant-dollar analysis was used to develop a conservative FY24 sales tax budget by assuming a return to normalized growth of historically around 2.7% over prior year actual receipts. These revenues include both sales tax and mixed beverage taxes. The chart below presents actual and projected sales tax revenues and reflects a potential recessionary impact in FY25 and FY26, leading to slower growth rates of 1.7% and 1.0%, respectively. These years account for the impact of reduced consumer buying power due to higher interest rates and prices, leading to anticipated lower sales tax growth.



Years marked with (*) are either estimated or projected amounts

Another data indicator monitored by the City are the business categories that generate our sales tax. Retail and food services make up approximately 71% of the College Station sales tax base, with professional and general services accounting for an additional 21%. Retail and food services are subject to discretionary spending which will likely slow in a recession.

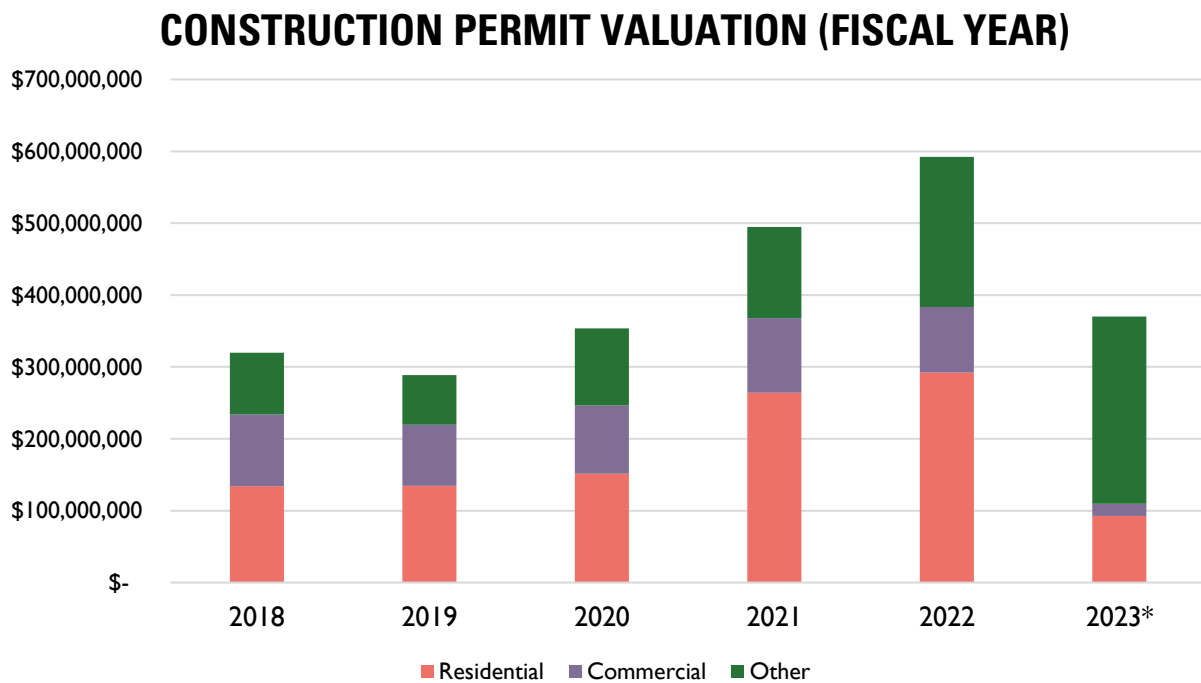


BUILDING PERMITS AND DEVELOPMENT

While inflationary pressures may positively impact sales tax collections, it has the opposite effect on development within the City. Construction materials and labor and higher interest rates reduce development, which limits supply, causing fluctuations in house prices. Our permit data reflects the decrease in both the number of permits issued and the estimated value of those permits.

The estimated value of permits issued in FY22 was \$592 million, which was the highest in the last five years due to increased residential construction and new roof permits. From October 2022 through May 2023, permits issued totaled an estimated \$370 million in valuation, which are projected to result in new taxable assessed value in future years. Rising interest rates, possible recession concerns, and increased building costs reduced new permits issued to date. The Residential and Commercial categories include new construction permits. The Other category includes demolitions, signs, pools, other minor structures, remodels/renovations, and reroof permits.

Staff also included a reduction in permits when developing the FY25-FY28 forecasts.



* Year-to-date as of May 2023.

COMPENSATION AND BENEFITS

The City of College Station operates in and competes for talent in a competitive environment. City management has looked to improve our standing as an “employer of choice” by consistently working to provide competitive compensation, as well as addressing non-financial compensation such as flexible work arrangements and improving health insurance. While these efforts have been successful, we know from our analyses of the employment market that addressing the gap in direct monetary compensation will continue to demand additional resources.

As part of the FY24 Budget process, the Management Team discussed potential options and strategies to achieve our strategic goals and prioritize resource allocation. This discussion occurred as part of the annual Budget Congress where the departments’ Service Level Adjustments were also considered. As a group, the Management Team developed a strategy that we believe will address the most immediate labor and compensation challenges.

Included in the FY24 proposed budget are different pools of funds to address the various types of compensation issues we have in this diverse organization.

- **Public Safety Specific Pay** – As in prior years, uniformed public safety employees receive a budget step increase based on experience and position that equates to approximately 1.5-2% above what non-step employees receive. We have also increased the monthly paramedic pay from \$240 to \$500/month. This equates to an average of an additional 4% raise per employee to incentivize this critical need.
- **Cost of Living Market Adjustment Pool** - We are proposing that salaries be adjusted by a cost-of-living market adjustment of 6% for both step and non-step employees which is equal to the increase in the CPI-U rate discussed above. This amount doesn’t adjust for inflation already experienced by our primarily non-exempt workforce; however, it should go a long way towards reducing inflationary pressure on those providing needed City services.
- **Merit Pay Adjustment Pool** - High performers should be incentivized to stay at the City. Therefore, there is a pool of funds for the top 25% of employees to earn as a merit increase is proposed to be established. Merit pay funds are limited and not awarded to every employee.
- **Time in Position Adjustment Pool** - There is also value provided by employees who have stayed in a single position and developed institutional knowledge over their tenure. That information is valuable and needed at any company. For these employees, we have set aside an additional pool of funds to recognize the value of the time in their position. Not all personnel will be eligible for time in position adjustment as there will be minimum time requirements and other limits on availability.
- **Specific Position Adjustment Pool** - As we do every year, the City has set aside funds for specific position adjustments, such as paramedic pay within the Fire Department mentioned above, to adjust for market conditions in needed roles as the year develops. Specific position adjustments are limited and not for every employee.

The employee health benefit package includes one Preferred Provider Organization (PPO) option and one High Deductible option. With our focus on reducing labor challenges, the proposed FY24 Budget reflects no increase in City and employee premium contributions. We will also continue to focus on non-financial compensation options to help achieve a work-life balance for our employees and attract and retain needed high-quality employees.

NEW POSITIONS IN THE FY24 BUDGET

Our City is growing and the City itself is a service organization. As a service organization, salaries, and benefits account for approximately 71% of General Fund operating expenses and approximately 60% of total City operating expenses (excluding Purchase Power in the Electric Fund). The FY24 Budget includes funding for 9 new positions as follows:

Dept	One-Time Cost	Recurring Cost	Total	Increase FTE	Vehicle
Police	\$457,010	\$627,946	\$1,084,956	5.00	3.00
Public Works	109,500	103,100	212,600	1.00	1.00
Capital Projects Operations	134,500	174,974	309,474	2.00	2.00
General Govt - Community Services	-	43,669	43,669	0.50	-
Total General Fund	701,010	949,689	1,650,699	8.50	6.00
Community Development Fund	-	(43,669)	(43,669)	(0.50)	-
Solid Waste Fund	482,733	201,130	683,863	1.00	1.00
Grant Total (All Funds)	\$1,183,743	\$1,107,150	\$2,290,893	9.00	7.00

The FY24 Budget reflects the impact of positions that were reclassified, reallocated or exchanged with other departments in order to meet service requirements. The current Appendix C details the City's 1,047.5 Full and Part Time positions by department and fund. These totals may change as Council may approve additional positions via Budget Amendments or when departments reorganize their divisions.

Temporary/seasonal and part-time non-benefitted (PTNB) employees are budgeted by calculating the number of hours worked compared to historical costs. Most PTNB positions are in the Parks and Recreation Department for seasonal programs. Other departments also utilize these types of positions to a lesser extent. A table detailing the specific types of these positions is included in Appendix C.

SERVICE LEVEL ADJUSTMENTS (SLA)

In addition to the positions discussed above, departments requested additional expense adjustments to meet the needs of our growing City. Departments are required to submit Strategic Goals or operational Key Performance Indicators to justify the request. The below requests are included in the FY24 Budget. As a result, the included SLAs, detailed below, will help departments meet current service levels. Further details are included in the departmental summaries and in Appendix B.

Dept	One-Time Cost	Recurring Cost	Total	Vehicle
Police	\$199,157	\$37,545	\$236,702	1.00
Fire	-	270,200	270,200	-
Public Works	491,000	30,500	521,500	1.00
PARD	575,000	145,983	720,983	-
P&DS	217,500	-	217,500	-
IT	316,187	154,430	470,617	-
Capital Project Operations	656,500	-	656,500	-
General Govt – Human Resources	-	30,000	30,000	-
General Govt – Mayor/Council	25,000	5,875	30,875	-
General Govt – Economic Development	900,000	-	900,000	-
Community Development Fund	-	43,669	43,669	-
Hotel Tax Fund	420,000	-	420,000	-
Fleet Maintenance Fund	50,000	2,500	52,500	-
Drainage Fund	225,000	34,000	259,000	2.00
Northgate Parking Fund	181,870	16,090	197,960	1.00
Electric Fund	260,000	54,700	314,700	1.00
Water Fund	-	150,000	150,000	-
Wastewater Fund	-	150,000	150,000	-
Solid Waste Fund	699,733	132,962	832,695	1.00
Grant Total (All Funds)	\$5,216,947	\$1,258,454	\$6,475,401	7.00

ENTERPRISE FUNDS

IMPACT OF INFLATION

Like the General Fund, all Enterprise Funds operated by the City incurred significantly higher operating costs for supplies and materials, including higher anticipated Purchased Power costs for Electric. For FY24, the Purchase Power budget was adjusted by \$3.3 million. Electric, Water, and Wastewater's capital costs also increased significantly due to higher contracted labor and material expenses, required utility relocations, and project scope adjustments. As a result, the forecasted capital expenses increased by:

- Electric CIP - \$22.8 million
- Water CIP - \$13.4 million
- Wastewater CIP - \$44.3 million

These increases are for currently funded projects through the 5-year forecast and do not include any major unfunded projects. Additionally, some of the increases are for projects to meet specific regulatory requirements from other entities (e.g., Texas Commission on Environmental Quality) or coordinated relocations with the Texas Department of Transportation. Some of these increases are appropriated as part of the FY24 Budget.

As a result of the significant Wastewater capital increase, the FY24 Budget includes a 6% increase across all Wastewater rates and customer classes. The City will use the additional revenue to service current and future debt issued for capital projects and/or contribute more cash for capital. There is no proposed increase in other metered utility rates. The Electric and Water Utilities both have sufficient recurring operating revenues to service current and projected debt while maintaining their current cash for capital contributions.

The Transmission Delivery Adjustment surcharge in the Electric Fund is proposed to be increased to match the transmission delivery cost of service charged by ERCOT. The Electric Utility uses the TDA to cover transmission charges incurred to bring power to College Station. This charge is continually reviewed and is adjusted on an annual basis.

NON-METERED UTILITY RATES

Roadway Maintenance, Solid Waste, and Drainage fees increase based on the Consumer Price Index – All Urban Areas (CPI-U) to keep pace with inflation. The FY24 Budget includes a 6% increase for these fees.

UTILITY TRANSFERS

The General Fund Transfer (GFT) transfer percentage from each utility will remain at the FY23 rate.

CAPITAL PROJECTS

CAPITAL FUNDING AND INTEREST RATES

The City will issue General Obligation bonds and Certificates of Obligation for select projects in Summer 2024. The General Obligation bonds are only for projects approved during the November 2022 Bond Election. In the current higher interest rate environment, staff anticipates issuing future debt conservatively to match proceeds with project expenses. These projects will likely take several years to complete. As a result, the FY24 Budget includes additional General Obligation bonds and Certificates of Obligation aligned with anticipated capital expenses. These projected issuances are presented in each Capital Fund summary, where applicable. The City still faces inflationary pressure related to capital costs, primarily in materials and contracted labor, for all currently approved and budgeted projects and an uncertain interest rate environment.

CAPITAL BUDGET PROCESS

Staff 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, staff also analyzes potential recurring operational costs, determines the appropriate ratio of debt and cash funding, and considers potential utility rate impacts for relevant projects. The City initiates both major and minor capital projects. Minor projects cost between \$5,000 and \$50,000, while major projects cost more than \$50,000. Both project types provide a fixed asset or equipment with a useful life of three or more years.

The 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.

A full discussion of the capital projects, funding mechanisms and planned capital activity can be found in the Capital Projects section of this document. Staff 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 with a direct link available via the Additional Budget Resources page at the end of this section.

CONCLUSION

Addressing the numerous business challenges while maintain existing service levels is our primary focus for this coming budget year. Before we can address long term strategies, we must shore up short-term solutions. That is the complex puzzle this budget is attempting to address. The City continues to be affected by sustained inflationary pressures, rising interest rates, difficult labor markets, regulatory changes, and a possible looming recession. Despite the continued challenges, we need to provide public safety, utility and infrastructure needs to our growing community and the FY24 Proposed Budget outlines a plan to do so.

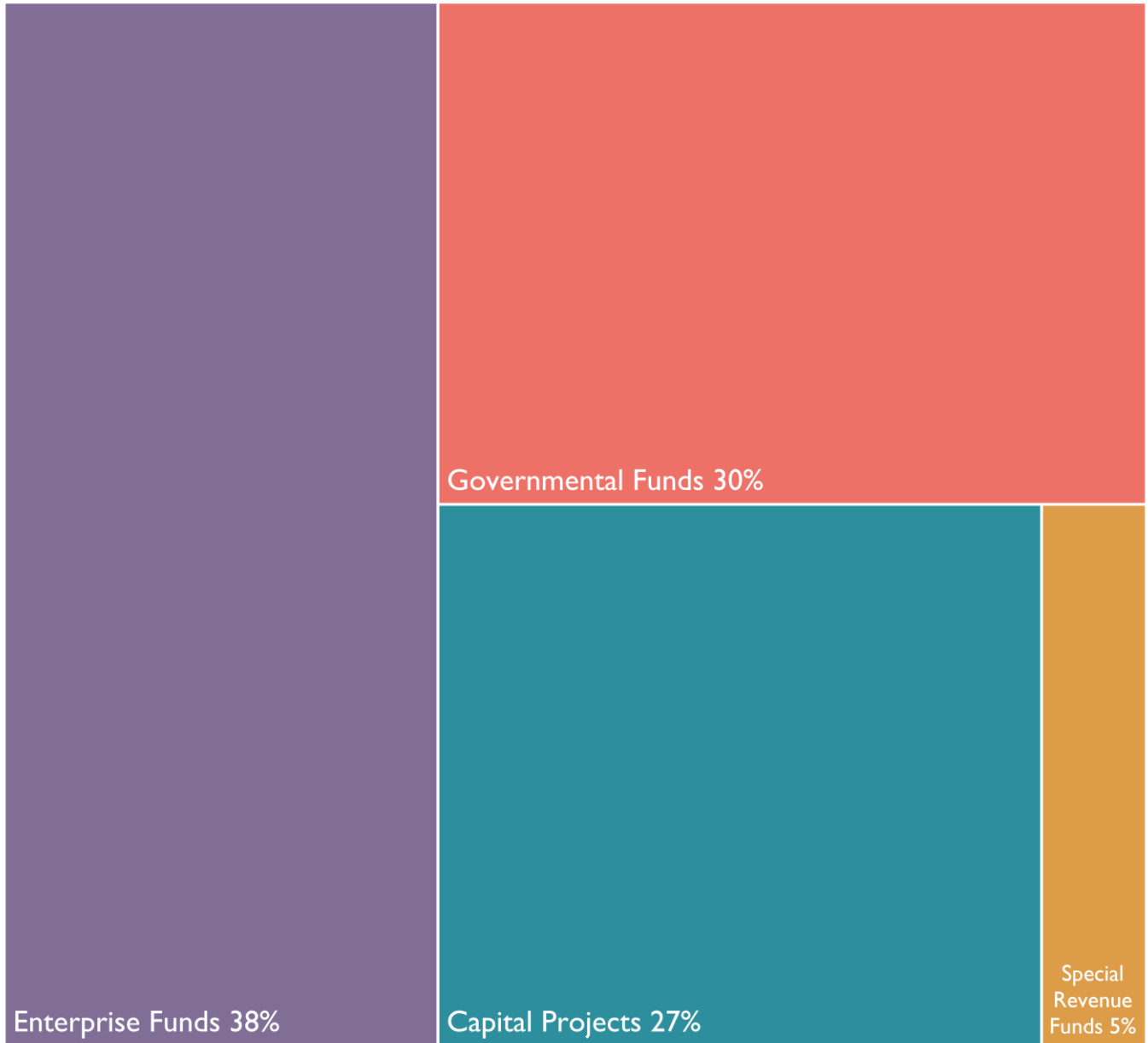
NET BUDGET EXPENDITURE COMPARISON

The table below shows the Proposed Net Budgeted Expenditures for FY24 of \$492,013,771. Budgeted cash transfers for capital projects are \$9,500,000, with \$125,445,416 budgeted for capital expenditures. The combined total results in an appropriation of \$134,945,416 for capital projects.

Fund	Approved FY23 Budget	Proposed FY24 Budget	% Change
General Fund	\$106,477,677	\$117,442,787	10.30%
Electric Fund	116,226,681	129,056,385	11.04%
Water Fund	19,438,625	22,036,956	13.37%
Wastewater Fund	16,299,635	19,025,254	16.72%
Solid Waste Fund	13,422,923	14,948,811	11.37%
Drainage Fund (O&M)	2,761,723	3,277,852	18.69%
Roadway Maintenance Fund	5,785,961	6,577,783	13.69%
Debt Service Fund	25,672,037	29,011,900	13.01%
Hotel Tax Fund	6,579,466	7,146,421	8.62%
Northgate Parking Fund	1,646,787	1,779,646	8.07%
Police Seizure Fund	31,500	33,080	5.02%
East Medical District TIRZ #19	-	-	-
Dartmouth Synthetic TIRZ	-	-	-
SW Roadway Impact Fee Funds	-	-	-
SW Water Impact Fee Fund	600,000	500,000	-16.67%
SW Wastewater Impact Fee Fund	3,500,000	2,000,000	-42.86%
PEG Access Channel Fee Fund	206,000	136,000	-33.98%
Municipal Court Funds	182,860	132,237	-27.68%
Community Development Fund	3,744,801	3,078,993	-17.78%
Federal Relief Fund	1,000,000	400,000	-60.00%
Economic Development Fund	471,987	374,100	-20.74%
Spring Creek Local Govt Fund	25,000	-	-100.00%
Efficiency Time Payment Fund	8,884	9,110	2.54%
R.E. Meyer Fund	30,975	20,500	-33.82%
Fun For All Fund	-	-	-
Texas Ave Cemetery Fund	3,000	3,000	0.00%
Memorial Cemetery Maintenance Fund	40,540	42,540	4.93%
Memorial Cemetery Fund	477,673	35,000	-92.67%
Total Net Expenditures	\$324,634,735	\$357,068,355	9.99%
Utilities Transfer to Utility CIP	4,200,000	9,000,000	114.29%
Utilities Transfer to General Gov. CIP	-	-	-
Northgate Fund to General Gov. CIP	-	-	-
R.E. Meyer Fund to General Gov. CIP	-	-	-
SW Roadway Impact to Streets CIP	1,300,000	-	-100.00%
Community Development to CIP	-	-	-
PEG Access Channel Fee Fund to CIP	-	-	-
General Fund to CIP	450,000	500,000	11.11%
Federal Relief Fund to W/WW CIP	9,900,000	-	-100.00%
Cash Transfers for CIP	\$15,850,000	\$9,500,000	-40.06%
General Gov't CIP	27,714,710	26,584,954	-4.08%
Utilities CIP	42,729,832	93,256,462	118.25%
Community Development CIP	-	-	-
Special Revenue CIP	1,266,500	5,604,000	342.48%
Hotel Tax Capital Projects	175,000	-	-100.00%
Total Net Capital	\$71,886,042	\$125,445,416	74.51%
TOTAL NET EXPENDITURES	\$412,370,777	\$492,013,771	19.31%

NET TOTAL FY24 BUDGET

\$492,013,771



ANALYSIS OF TAX RATE*

	Approved FY21	Approved FY22	Approved FY23	Estimate FY24
Assessed Valuation of Real and Exempt Property	\$ 12,266,036,618	\$ 12,947,813,992	\$ 14,940,526,632	\$ 18,127,486,877
Less: Homestead Exemption	155,626,621	167,851,107	196,770,626	238,315,288
Less: Exempt Property	1,842,982,423	1,944,789,107	2,161,110,860	2,249,299,686
Less: Other Exemptions	392,503	133,740,507	338,877,446	745,815,978
Less: Over 65 and Veterans Exemptions	158,529,236	177,725,208	194,898,030	227,561,464
Less: House Bill 366				
Less: Abatements				
Less: Proration				
Less: CHDO	11,914,270	15,321,994	14,787,382	18,996,670
Less: The Med Sold to CHI / St. Joe's				
Less: Freeport	17,121,533	24,501,690	36,097,198	7,763,405
Total Exemptions	<u>2,186,566,586</u>	<u>2,463,929,613</u>	<u>2,942,541,542</u>	<u>3,487,752,491</u>
Taxable Assessed Value	\$ 10,079,470,032	\$ 10,483,884,379	\$ 11,997,985,090	\$ 14,639,734,386
Reserve Estimate	\$ (8,460,895)		\$ (118,135,161)	\$ (423,088,324)
Est Total Assessed Value	<u>\$ 10,071,009,137</u>	<u>\$ 10,483,884,379</u>	<u>\$ 11,879,849,929</u>	<u>\$ 14,216,646,062</u>
Freeze Taxable	833,719,060	889,023,249	1,033,128,050	1,273,453,813
Transfer Adjustment	689,455	1,640,744	2,283,424	285,216
Freeze Adjusted Taxable	<u>\$ 9,236,600,622</u>	<u>\$ 9,593,220,386</u>	<u>\$ 10,844,438,455</u>	<u>\$ 12,942,907,033</u>
O&M and Debt Service Portion	\$ 10,045,832,829	\$ 10,443,681,174	\$ 11,781,428,527	\$ 14,038,872,625
TIRZ 18/19 Captured Value	21,715,416	35,588,682	60,082,200	119,591,788
Synthetic TIRZ Dartmouth Captured Value	3,460,892	4,614,523	38,339,202	58,181,650
Total	<u>\$ 10,071,009,137</u>	<u>\$ 10,483,884,379</u>	<u>\$ 11,879,849,929</u>	<u>\$ 14,216,646,062</u>
Freeze Actual Tax	\$ 3,156,128	\$ 3,327,384	3,653,878	4,331,998
Amount lost to Tax Freeze	5,181,063	5,562,848	6,677,402	2,545,844
Total Tax Levy	<u>\$ 52,536,657</u>	<u>\$ 53,654,665</u>	<u>\$ 60,545,212</u>	<u>\$ 70,913,677</u>
Estimate 100% Collection	<u>\$ 52,536,657</u>	<u>\$ 54,614,467</u>	<u>\$ 60,665,311</u>	<u>\$ 70,913,677</u>

	Tax Rate Per \$100 Valuation	Percent Of Levy	FY24 Estimated Taxes
Debt Service *	0.211441	40.3%	\$ 28,859,722
General Fund *	0.302985	59.7%	\$ 41,262,461
TIRZ 19	0.514426	100.0%	\$ 615,211
Dartmouth Synth. TIRZ	0.302985	59.7%	\$ 176,282
Proposed Tax Rate	<u>0.514426</u>	<u>100.0%</u>	<u>\$ 70,913,677</u>

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

CITY OF COLLEGE STATION

ALL FUNDS OPERATIONS EXPENDITURE SUMMARY

	EXPENDITURE BY DEPARTMENT						
	FY22	FY23	FY23	FY24	FY24	FY24	% Change in
	Actual	Revised Budget	Year-End Estimate	Proposed Base Budget	Proposed SLAs	Proposed Budget	
General Fund	\$ 94,363,834	\$ 113,640,966	\$ 110,139,016	\$ 115,299,717	\$ 5,705,576	\$ 121,005,293	6.48%
Economic Development Subfund	360,704	724,097	724,097	724,100	-	724,100	0.00%
Spring Creek Subfund	-	25,000	-	-	-	-	-100.00%
Efficiency Time Payment Fund	5,298	8,884	6,650	9,110	-	9,110	2.54%
Property Casualty Fund	239,380	-	-	-	-	-	-
Employee Benefits Fund	97,077	-	-	-	-	-	-
Workers Compensation Fund	164,487	-	-	-	-	-	-
Utility Customer Service Fund	2,928,027	4,430,189	3,718,029	4,250,295	-	4,250,295	-4.06%
Fleet Maintenance Fund	2,925,017	3,143,896	3,090,593	3,367,606	52,500	3,420,106	8.79%
Court Technology Fee Fund	6,666	107,023	34,700	58,523	-	58,523	-45.32%
Court Security Fee Fund	53,717	63,314	61,130	64,084	-	64,084	1.22%
Juvenile Case Manager Fee Fund	4,003	-	-	-	-	-	-
Truancy Prevention Fee Fund	205	16,515	3,600	9,630	-	9,630	-41.69%
Police Seizure Fund	45,742	146,191	154,500	33,080	-	33,080	-77.37%
Hotel Tax Fund	3,509,314	4,959,978	4,974,195	4,855,201	420,000	5,275,201	6.36%
Community Development Fund	1,149,134	3,744,801	3,744,801	3,078,993	-	3,078,993	-17.78%
Memorial Cemetery Maintenance Fund	-	40,540	40,540	42,540	-	42,540	4.93%
PEG Fund	91,754	106,000	106,000	106,000	-	106,000	0.00%
R E Meyer Fund	1,538	30,975	10,000	20,500	-	20,500	-33.82%
Drainage Fund	1,750,140	2,020,991	1,939,576	2,116,367	259,000	2,375,367	17.53%
Roadway Maintenance Fee Fund	5,049,268	5,315,000	5,315,000	6,100,000	-	6,100,000	14.77%
Northgate Parking Fund	734,820	1,154,857	1,187,116	1,023,428	197,960	1,221,388	5.76%
Electric Fund	94,208,269	99,414,718	96,197,011	102,794,273	314,700	103,108,973	3.72%
Water Fund	7,772,518	8,308,754	8,883,870	8,913,940	150,000	9,063,940	9.09%
Wastewater Fund	6,552,288	8,688,220	7,811,425	8,468,530	150,000	8,618,530	-0.80%
Solid Waste Fund	8,842,989	10,624,410	10,608,027	10,110,754	1,516,558	11,627,312	9.44%
TOTAL	\$ 230,856,188	\$ 266,715,319	\$ 258,749,876	\$ 271,446,671	\$ 8,766,294	\$ 280,212,965	5.06%

	EXPENDITURE BY CLASSIFICATION						
	FY22	FY23	FY23	FY24	FY24	FY24	% Change in
	Actual	Revised Budget	Year-End Estimate	Proposed Base Budget	Proposed SLAs	Proposed Budget	
Salaries and Benefits	\$ 83,726,267	\$ 94,282,320	\$ 90,540,951	\$ 93,137,876	\$ 841,795	\$ 93,979,671	-0.32%
Health Insurance	13,218,275	14,660,231	14,171,834	14,972,364	137,470	15,109,834	3.07%
Supplies	8,642,863	11,290,440	11,360,646	10,963,619	840,467	11,804,086	4.55%
Maintenance	8,948,989	11,102,007	10,961,828	11,196,326	547,233	11,743,559	5.78%
Purchased Services	34,759,601	46,458,739	45,950,101	46,854,072	3,307,310	50,161,382	7.97%
Legal Notices	26,807	50,574	59,674	38,140	-	38,140	-24.59%
Purchased Power/Wheeling	80,057,475	82,700,000	79,763,043	86,000,000	-	86,000,000	3.99%
Capital Outlay	1,295,592	4,740,696	4,664,803	202,000	2,912,019	3,114,019	-34.31%
Direct Capital	180,320	335,100	181,784	400,000	180,000	580,000	73.08%
Pay Plan Contingency	-	1,095,212	1,095,212	7,682,274	-	7,682,274	-
TOTAL	\$ 230,856,188	\$ 266,715,319	\$ 258,749,876	\$ 271,446,671	\$ 8,766,294	\$ 280,212,965	5.06%

	PERSONNEL						
	FY22	FY23		FY24	FY24	FY24	% Change in
	Actual	Revised Budget		Proposed Base Budget	Proposed SLAs	Proposed Budget	
General Fund	698.70	726.70		726.70	8.50	735.20	1.17%
Property Casualty Fund*	3.00	-		-	-	-	-
Employee Benefits Fund*	1.00	-		-	-	-	-
Workers Comp Fund*	2.00	-		-	-	-	-
Utility Customer Service Fund	20.00	20.00		20.00		20.00	0.00%
Fleet Maintenance Fund	18.00	18.00		18.00		18.00	0.00%
Court Security Fund	0.50	0.50		0.50		0.50	0.00%
Hotel Tax Fund	15.30	17.30		17.30		17.30	0.00%
Community Development Fund	3.00	4.00		4.00	(0.50)	3.50	-12.50%
Drainage Fund	18.00	18.00		18.00		18.00	0.00%
Northgate Fund	7.00	8.00		8.00		8.00	0.00%
Electric Fund	92.00	91.00		91.00		91.00	0.00%
Water Fund	44.00	45.00		45.00		45.00	0.00%
Wastewater Fund	46.00	45.00		45.00		45.00	0.00%
Solid Waste Fund	42.00	45.00		45.00	1.00	46.00	2.22%
TOTAL	1,010.50	1,038.50		1,038.50	9.00	1,047.50	0.87%

* Insurance personnel moved to General Fund Human Resources in FY23.

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, Capital Projects Operations 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. The FY24 budget provides the citizens with a transparent spending plan that represents the City Council’s priorities and reflects available revenue.

The Fiscal and Budgetary Policy in Appendix I helps 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 valuations, and tax rate. 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 data analysis of historical revenues and expected future sales, employment, and economic factors. Population, sales types and cycles, the economy and consumer price index are the major influences of sales tax revenue.

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

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 usage, population, and activity levels.

Licenses and Permits - consists primarily of Planning and Development permits. Factors affecting these revenues include population, development, construction, and rate of charges.

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

Intergovernmental Revenues - reimbursements from Easterwood Airport, Texas A&M University, and College Station Independent School District for traffic control and various 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 Police department has been approved for a COPS federal grant that will provide funding, beginning FY24

that will be included in this category, to hire police officers in an effort to increase community policing capacity and crime prevention efforts (see Police Department text summary for more information).

Investment Earnings – conservatively 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. FY24 includes \$800,000 in additional one-time revenue related to the USA Track & Field event for Junior Olympics (see General Government text summary for more information).

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 budgeted to increase in FY24 primarily due to the budgeted pay plan to address compensation issues and additions to budget or service level adjustments (SLA).

A total of 735.20 positions, including 8.50 new positions, are proposed in the FY24 General Fund budget. A full listing of positions can be found in Appendix C.

There are departmental summaries for each function of the General Fund that detail and discusses 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.

FY24 total expenditures and transfers are projected to decrease from the revised FY23 budget due to one-time capital purchases that occurred in FY23.

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

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 46,783,987	\$ 74,688,656	\$ 74,688,656	\$ 69,369,949		\$ 69,369,949		
Revenues								
Ad Valorem Taxes	\$ 32,137,978	\$ 36,047,360	\$ 35,950,481	\$ 41,357,461	\$ -	\$ 41,357,461		14.73%
Sales Tax	38,401,281	38,826,352	40,548,473	41,443,571	-	41,443,571		6.74%
Other Taxes	2,595,287	2,484,000	2,528,000	2,533,000	-	2,533,000		1.97%
Charges for Services	5,067,985	4,164,000	4,956,709	4,596,000	-	4,596,000		10.37%
Fines and Penalties	2,401,486	2,551,000	2,837,678	2,737,000	-	2,737,000		7.29%
Licenses and Permits	2,862,819	2,887,000	2,077,256	1,743,000	-	1,743,000		-39.63%
Rents, Royalties and Contributions	627,581	526,331	604,766	629,600	-	629,600		19.62%
Contributions	1,532	1,000	118	-	-	-		-100.00%
Other Revenue	317,960	229,000	403,423	407,000	-	407,000		77.73%
Nongovernmental Grants	5,589	-	20,000	-	-	-		-
Intergovernmental	1,202,335	1,611,921	1,172,712	1,419,423	275,700	1,695,123		5.16%
Utility Transfer	14,484,696	14,996,380	14,996,380	15,696,000	-	15,696,000		4.67%
Investment Earnings	593,197	680,000	3,183,836	500,000	-	500,000		-26.47%
Misc Non-Operating	214,081	252,000	373,789	257,500	800,000	1,057,500		319.64%
Gain (Loss) on Sale of Assets	2,471,525	-	1,429,891	-	-	-		-
Total Revenues	\$ 103,385,332	\$ 105,256,344	\$ 111,083,512	\$ 113,319,555	\$ 1,075,700	\$ 114,395,255		8.68%
Total Funds Available	\$ 150,169,319	\$ 179,945,000	\$ 185,772,168	\$ 182,689,504		\$ 183,765,204		
Expenditures:								
Police Dept	\$ 26,831,467	\$ 31,246,107	\$ 30,473,800	\$ 30,364,372	\$ 1,321,658	\$ 31,686,030		1.41%
Fire Dept	23,397,848	26,861,036	26,168,537	25,696,592	270,200	25,966,792		-3.33%
Public Works Dept	8,475,981	7,990,029	7,559,172	7,661,739	734,100	8,395,839		5.08%
Parks and Recreation	9,419,470	10,887,993	10,423,044	10,776,643	670,983	11,447,626		5.14%
Library	1,412,830	1,406,237	1,406,099	1,356,956	50,000	1,406,956		0.05%
Planning and Development	4,573,373	5,597,631	5,556,421	5,167,082	217,500	5,384,582		-3.81%
IT	6,241,096	8,264,653	7,991,210	8,387,829	470,617	8,858,446		7.18%
Fiscal Services Dept	4,996,716	5,925,616	5,478,100	6,238,534	-	6,238,534		5.28%
Capital Projects Operations	1,064,572	4,286,134	4,265,246	4,036,351	965,974	5,002,325		16.71%
General Government Dept	7,950,482	10,222,994	9,864,851	9,913,619	1,004,544	10,918,163		6.80%
Pay Plan Contingency	-	952,536	952,536	5,700,000	-	5,700,000		
Total Operating Expenditures	\$ 94,363,834	\$ 113,640,966	\$ 110,139,016	\$ 115,299,717	\$ 5,705,576	\$ 121,005,293		6.48%
Transfers:								
Transfers In	(22,114,901)	(1,300,000)	(1,300,000)	(850,000)	-	(850,000)		-34.62%
Transfers In - CIP	(2,063,000)	-	-	-	-	-		-
Transfers In - Replacements	(1,422,767)	(6,995,710)	(7,133,138)	(2,082,861)	-	(2,082,861)		-70.23%
G&A Transfers In	(6,309,334)	(7,565,070)	(7,565,070)	(8,704,735)	-	(8,704,735)		15.06%
Transfers Out	3,097,488	2,860,000	2,860,000	2,865,000	-	2,865,000		0.17%
Capital Transfers Out	6,080,525	450,000	1,849,825	500,000	-	500,000		11.11%
Total Transfers (Sources) Uses	(22,731,990)	(12,550,780)	(11,288,383)	(8,272,596)	-	(8,272,596)		-34.09%
Other (Sources) Uses								
Public Agency	1,652,220	1,976,529	1,886,529	1,812,229	-	1,812,229		-8.31%
Consulting Services	9,000	55,000	55,000	15,000	-	15,000		-72.73%
Capital Outlay	2,655,628	14,142,138	14,142,138	1,388,825	-	1,388,825		-90.18%
Other	359,765	370,601	1,070,000	1,194,036	-	1,194,036		222.19%
Contingency	-	397,919	397,919	800,000	-	800,000		101.05%
Total Other (Sources) Uses	4,676,613	16,942,187	17,551,586	5,210,090	-	5,210,090		-69.25%
Total Expenditures & Transfers **	\$ 76,308,457	\$ 118,032,373	\$ 116,402,219	\$ 112,237,211	\$ 5,705,576	\$ 117,942,787		-0.08%
Total Increase (Decrease)*	\$ 27,076,875	\$ (12,776,029)	\$ (5,318,707)	\$ 1,082,344	\$ (4,629,876)	\$ (3,547,532)		
Measurement Focus Increase (Decrease)		827,794						
Ending Assigned & Unassigned Fund Balance	\$ 74,688,656	\$ 61,912,627	\$ 69,369,949	\$ 70,452,293	\$ (4,629,876)	\$ 65,822,417		6.32%

* Total FY24 Proposed Budget change includes 1-time expenses.

** FY24 total expenditures and transfers are projected to decrease 0.08% due to the decrease in replacement capital expenditures.

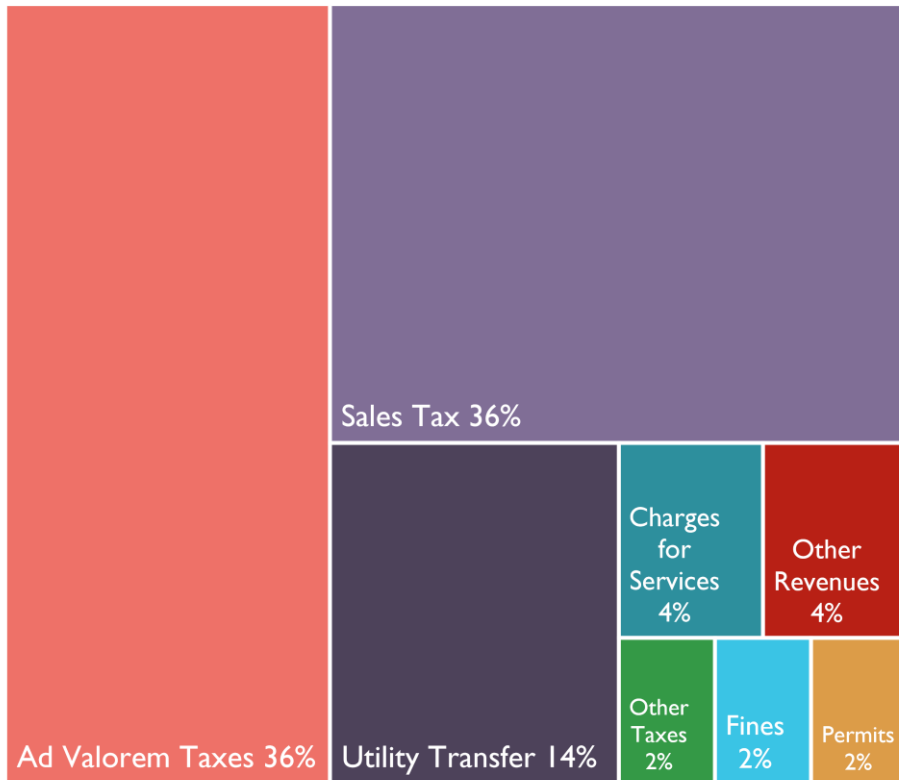
CITY OF COLLEGE STATION

GENERAL FUND SUMMARY FIVE YEAR FORECAST

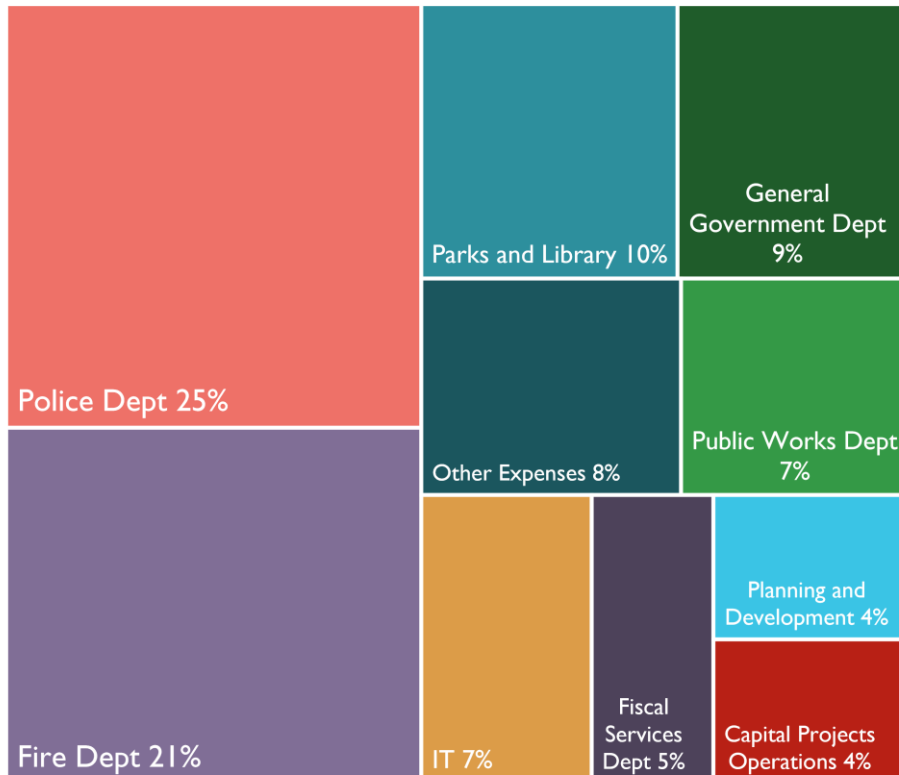
	FY23 Year-End Estimate	FY24 Proposed Budget	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted
Beginning Fund Balance	\$74,688,656	\$69,369,949	\$65,822,417	\$66,945,882	\$62,965,814	\$60,560,812
Total Revenues	111,083,512	114,395,255	118,262,147	120,059,060	123,557,482	127,201,620
Total Funds Available	\$185,772,168	\$183,765,204	\$184,084,564	\$187,004,943	\$186,523,296	\$187,762,432
Total Operating Expenditures	110,139,016	121,005,293	120,219,459	124,571,332	129,155,419	132,446,981
Total Transfers (Sources) Uses	(11,288,383)	(8,272,596)	(10,195,877)	(9,964,853)	(10,176,899)	(10,472,256)
Total Other (Sources) Uses	17,551,586	5,210,090	7,115,100	9,432,650	6,983,964	7,030,054
Total Expenditures & Transfers	\$116,402,219	\$117,942,787	\$117,138,682	\$124,039,129	\$125,962,484	\$129,004,779
Total Increase (Decrease)*	(\$5,318,707)	(\$3,547,532)	1,123,465	(3,980,068)	(2,405,002)	(1,803,159)
Measurement Focus Increase (Decrease)						
Ending Assigned & Unassigned Fund Balance	\$69,369,949	\$65,822,417	\$66,945,882	\$62,965,814	\$60,560,812	\$58,757,652
Assigned Fund Balances						
Required 20% Reserve (Fiscal Policy)	22,013,069	21,865,442	22,856,736	23,491,736	24,393,224	25,288,405
Reserve for Future Operational Needs	1,731,656	3,531,656	5,331,656	-	-	-
Additional reserve for Bond Rating	6,529,158	6,310,269	6,359,228	6,570,199	6,806,969	6,973,852
Future Economic Development	500,000	500,000	500,000	500,000	500,000	500,000
Council Requests	125,000	125,000	125,000	125,000	125,000	125,000
Special Elections	100,000	100,000	100,000	100,000	100,000	100,000
Budget Amendment Items	405,000	75,000	75,000	75,000	75,000	75,000
Grant Matching	500,000	500,000	500,000	500,000	500,000	500,000
GASB Pronouncements	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000	9,500,000
Future Projects	17,200,000	17,200,000	17,200,000	17,200,000	17,200,000	17,200,000
Assigned Fund Balance	58,603,882	59,707,367	62,547,620	58,061,935	59,200,193	60,262,257
Ending Fund Balance (net of assignments)	\$10,766,067	\$6,115,050	\$4,398,262	\$4,903,879	\$1,360,619	(\$1,504,604)

* Future years include 1-time expenses.

GENERAL FUND- FY24 SOURCES



GENERAL FUND- FY24 USES



**CITY OF COLLEGE STATION
GENERAL FUND
OPERATIONS EXPENDITURE SUMMARY**

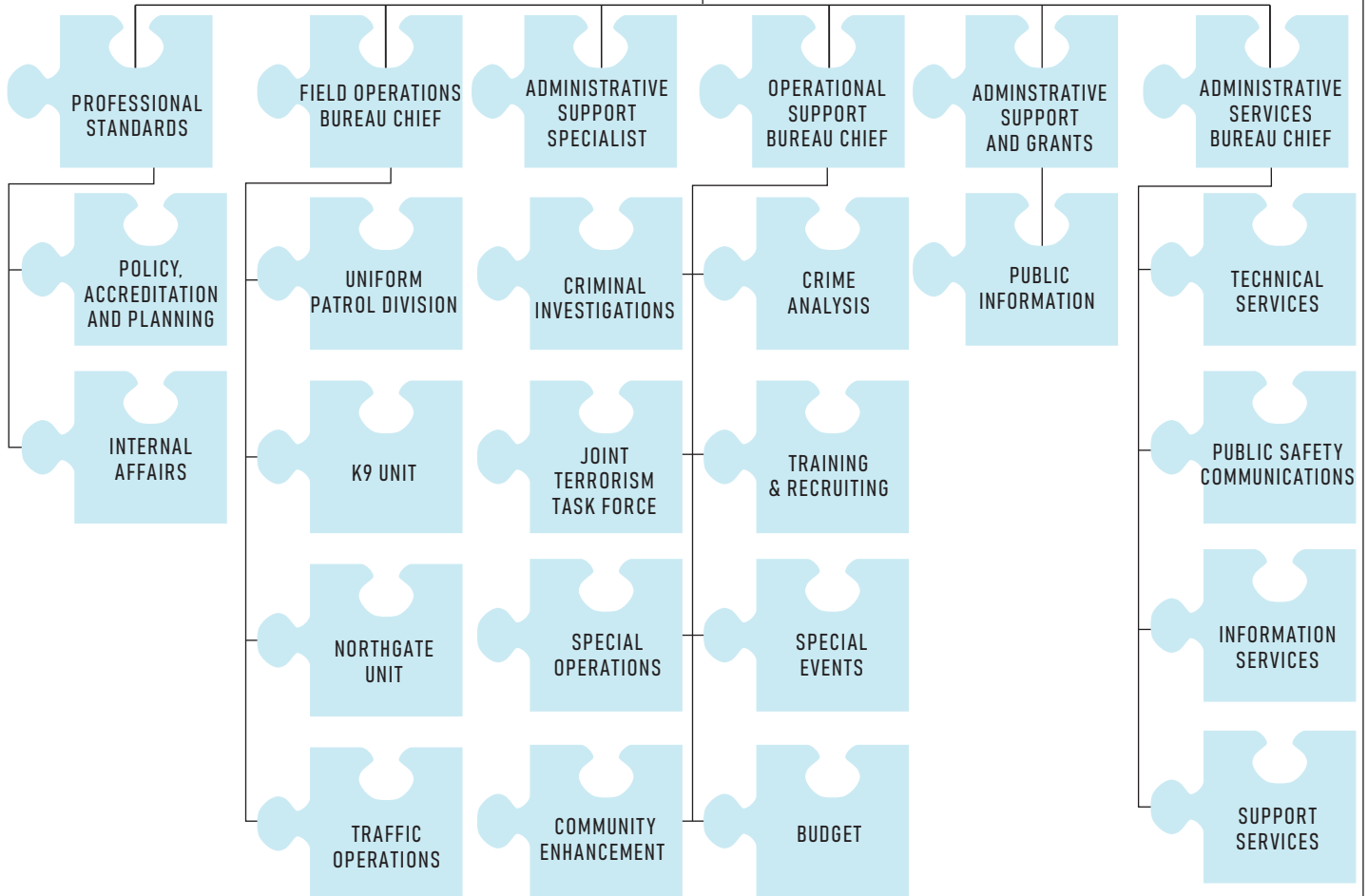
EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Police	\$ 26,831,467	\$ 31,246,107	\$ 30,473,800	\$ 30,364,372	\$ 1,321,658	\$ 31,686,030	1.41%
Fire	23,397,848	26,861,036	26,168,537	25,696,592	270,200	25,966,792	-3.33%
Public Works	8,475,981	7,990,029	7,559,172	7,661,739	734,100	8,395,839	5.08%
Parks and Recreation	9,419,470	10,887,993	10,423,044	10,776,643	670,983	11,447,626	5.14%
Library	1,412,830	1,406,237	1,406,099	1,356,956	50,000	1,406,956	0.05%
Planning and Development Services	4,573,373	5,597,631	5,556,421	5,167,082	217,500	5,384,582	-3.81%
Information Technology	6,241,096	8,264,653	7,991,210	8,387,829	470,617	8,858,446	7.18%
Fiscal Services	4,996,716	5,925,616	5,478,100	6,238,534	-	6,238,534	5.28%
Capital Projects Operations	1,064,572	4,286,134	4,265,246	4,036,351	965,974	5,002,325	16.71%
General Government	7,950,482	10,222,994	9,864,851	9,913,619	1,004,544	10,918,163	6.80%
Pay Plan Contingency	-	952,536	952,536	5,700,000	-	5,700,000	
TOTAL	\$ 94,363,834	\$ 113,640,966	\$ 110,139,016	\$ 115,299,717	\$ 5,705,576	\$ 121,005,293	6.48%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 60,541,395	\$ 68,736,848	\$ 65,978,273	\$ 68,238,839	\$ 818,799	\$ 69,057,638	0.47%
Health Insurance	9,097,304	10,229,359	10,007,761	10,497,757	129,842	10,627,599	3.89%
Supplies	3,698,032	5,249,920	5,016,811	4,477,462	661,277	5,138,739	-2.12%
Maintenance	6,703,867	7,583,149	7,836,350	8,176,577	66,733	8,243,310	8.71%
Purchased Services	13,529,181	18,339,866	17,794,734	18,128,682	2,435,876	20,564,558	12.13%
Capital Outlay	794,054	2,549,288	2,552,551	80,400	1,593,049	1,673,449	-34.36%
Pay Plan Contingency	-	952,536	952,536	5,700,000	-	5,700,000	
TOTAL	\$ 94,363,834	\$ 113,640,966	\$ 110,139,016	\$ 115,299,717	\$ 5,705,576	\$ 121,005,293	6.48%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Police	222.00	226.00		226.00	5.00	231.00	2.21%
Fire	166.00	174.00		174.00	-	174.00	0.00%
Public Works	51.00	42.00		42.00	1.00	43.00	2.38%
Parks and Recreation	67.70	68.70		68.70	-	68.70	0.00%
Library	-	-		-	-	-	-
Planning and Development Services	45.00	46.00		46.00	-	46.00	0.00%
Information Technology	31.25	32.25		32.25	-	32.25	0.00%
Fiscal Services	47.25	49.25		49.25	-	49.25	0.00%
Capital Projects Operations	10.00	20.00		20.00	2.00	22.00	10.00%
General Government	58.50	68.50		68.50	0.50	69.00	0.73%
TOTAL	698.70	726.70		726.70	8.50	735.20	1.17%

POLICE DEPARTMENT

CITY OF COLLEGE STATION



POLICE DEPARTMENT

Comprised of 10 Divisions, the Police Department provide services to keep the community protected and safe:



- Administration
- Uniform Patrol
- Criminal investigation
- Recruiting & Training
- Support Services
- Communications
- Special Operations
- Information Services
- Community Enhancement
- Technology

Police identified several areas that are vital to the continued success of the department continuing:

- Effective recruitment and retention of qualified personal.
- Balancing organizational growth to the needs of the ever-growing City.
- Maintaining existing service levels.

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DEPARTMENT**

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The budget for FY24 includes the following service level adjustments:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<u>KPI</u>
4 Officer and 2 Vehicle	\$297,270	\$466,098	\$763,368	Goal 1	KPI 2
K9 Officer	159,740	161,848	321,588	Goal 1	KPI 2
Training-Safety Vehicle	64,785	13,820	78,605	-	-
Mental Health Response	-	12,000	12,000	Goal 3	-
Bomb Tech Suits	81,372	11,625	92,997	-	-
Firearms Simulator	53,000	100	53,100	Goal 2	-
Police Department SLAs Total	\$656,167	\$665,491	\$1,321,658		

KPIs are available at the link in the SLA table or in Appendix K.

- Funding for 4 Additional Officers and 2 vehicles. This SLA is in connection with the COPS Grant that was awarded in FY23 which will pay 75%, 50%, and 25% of salary expenses over the next 3 consecutive years. This SLA supports KPI 2 pertaining to Officer response time expectations.
- The K9 Handler Officer with K9 Service Animal will provide needed expansion to the current K9 team. This position supports KPI 2 pertaining to Officer response time expectations.
- A Training and Safety Vehicle is needed for CSPD range training personnel at the BVSWMA Law Enforcement Training Facility. A vehicle equipped with emergency lights, siren and radio is necessary for any medical emergency that may occur due to the range's remote location.
- Avail Solutions provides specialized assistance in responding to the Police department's increased demand for mental health professionals by diverting emergency calls when determined there is little risk for violence or harm. This partnership will alleviate strain on Police by providing risk assessment and coordinate professional mental health care for customers in need while incorporating law enforcement during appropriate situations.
- Bomb Suits provide Kevlar protection from explosives to the four-man Bomb Squad. Utilized in inspection of suspicious packages and explosive devices as well as when responding to active shooter incidents, barricaded suspects, hostage situations and various tactical incidents. Current suits expire and are scheduled for replacement in FY24.
- The Firearms Simulator is a portable training system that helps develop foundational skills (stance, sight alignment, sight picture, trigger pull, breath control, and follow-through) without the additional cost and safety concerns when utilizing live rounds.



**CITY OF COLLEGE STATION
POLICE
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Police Administration	\$ 1,709,235	\$ 2,469,429	\$ 2,533,450	\$ 2,537,168	\$ 26,660	\$ 2,563,828	3.82%
Uniform Patrol	12,917,150	13,310,834	13,232,150	13,391,472	550,064	13,941,536	4.74%
Criminal Investigation	3,641,630	4,429,824	4,074,000	4,318,277	-	4,318,277	-2.52%
Recruiting & Training	1,279,638	1,556,390	1,451,200	1,433,603	91,010	1,524,613	-2.04%
Support Services	3,540,371	4,986,226	4,901,250	4,039,734	555,819	4,595,553	-7.84%
Communications	1,827,245	2,221,080	2,210,350	2,152,682	12,381	2,165,063	-2.52%
Special Operations	304,764	303,644	284,500	296,036	81,372	377,408	24.29%
Information Services	742,511	831,964	767,300	821,102	-	821,102	-1.31%
Community Enhancement	682,151	859,996	759,100	1,001,035	-	1,001,035	16.40%
PD Technology	186,772	276,720	260,500	373,263	4,352	377,615	36.46%
TOTAL	\$ 26,831,467	\$ 31,246,107	\$ 30,473,800	\$ 30,364,372	\$ 1,321,658	\$ 31,686,030	1.41%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 19,862,307	\$ 21,391,153	\$ 21,037,100	\$ 21,716,180	\$ 402,256	\$ 22,118,436	3.40%
Health Insurance	2,916,792	3,176,208	3,035,000	3,241,635	76,400	3,318,035	4.47%
Supplies	1,094,560	1,712,416	1,527,600	1,024,680	258,252	1,282,932	-25.08%
Maintenance	427,216	549,147	540,650	577,408	16,733	594,141	8.19%
Purchased Services	2,467,577	3,467,937	3,384,250	3,804,469	176,968	3,981,437	14.81%
Capital Outlay	63,014	949,246	949,200	-	391,049	391,049	-58.80%
TOTAL	\$ 26,831,467	\$ 31,246,107	\$ 30,473,800	\$ 30,364,372	\$ 1,321,658	\$ 31,686,030	1.41%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Police Administration	10.00	10.00		10.00	-	10.00	0.00%
Uniform Patrol	110.00	111.00		111.00	5.00	116.00	4.50%
Criminal Investigation	34.00	34.00		34.00	-	34.00	0.00%
Recruiting & Training	10.00	11.00		11.00	-	11.00	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	-	1.00	0.00%
Information Services	11.00	12.00		12.00	-	12.00	0.00%
Community Enhancement	8.00	8.00		8.00	-	8.00	0.00%
PD Technology	2.00	3.00		3.00	-	3.00	0.00%
TOTAL	222.00	226.00		226.00	5.00	231.00	2.21%

POLICE DEPARTMENT

STRATEGIC PLAN

Mission Statement

To protect and serve with excellence.

Top Departmental Goals

1) Goal: Reduce Crime

- Issue: Reducing crime is one of the primary goals of the department. As the city continues to grow, so does the demand for law enforcement services. Additionally, the expectations related to the quantity and variety of evidence have led to more time and resource intensive cases. To reduce crime, law enforcement employs a variety of strategies that are both reactive and proactive in nature. While it is important to respond and investigate crimes having already occurred, officers need to make sure that criminals do not have unfettered opportunities to commit crimes. Increasing sworn staffing, balanced with efficient support staff and equipment helps ensure the department can address crime in a multiprong manner.
- Plan of Action: Commit to our long-term plan of increasing sworn and professional civilian staffing resources to recommended levels; annually re-evaluate department needs using the same quantitative methodology used to create the initial report for sworn staffing.
- Strategic Initiative: Core Services and Infrastructure, and Neighborhood Integrity

2) Goal: Reduce the Fear of Crime

- Issue: Reducing the fear of crime is correlated with reducing crime, and the same factors can impact both variables. While crime reduction is our priority, reduction of the fear of crime is also important to our citizens and visitors. There are instances when despite all of law enforcement's efforts, crime will still occur. In those instances, it's important for the community to have confidence that officers can solve the case and bring the perpetrators to justice. This confidence is instilled in the community through positive interactions where officers showcase their professionalism, training, and care for the community.
- Plan of Action: Continue to hire the best and brightest applicants that have a committed heart for service and community. Train and equip those employees with appropriate tactics and equipment. Provide them with sufficient time to engage the community so that they can educate police practices and ways to avoid becoming a victim.
- Strategic Initiative: Core Services and Infrastructure, and Neighborhood Integrity

3) Goal: Build and Maintain Effective Partnerships

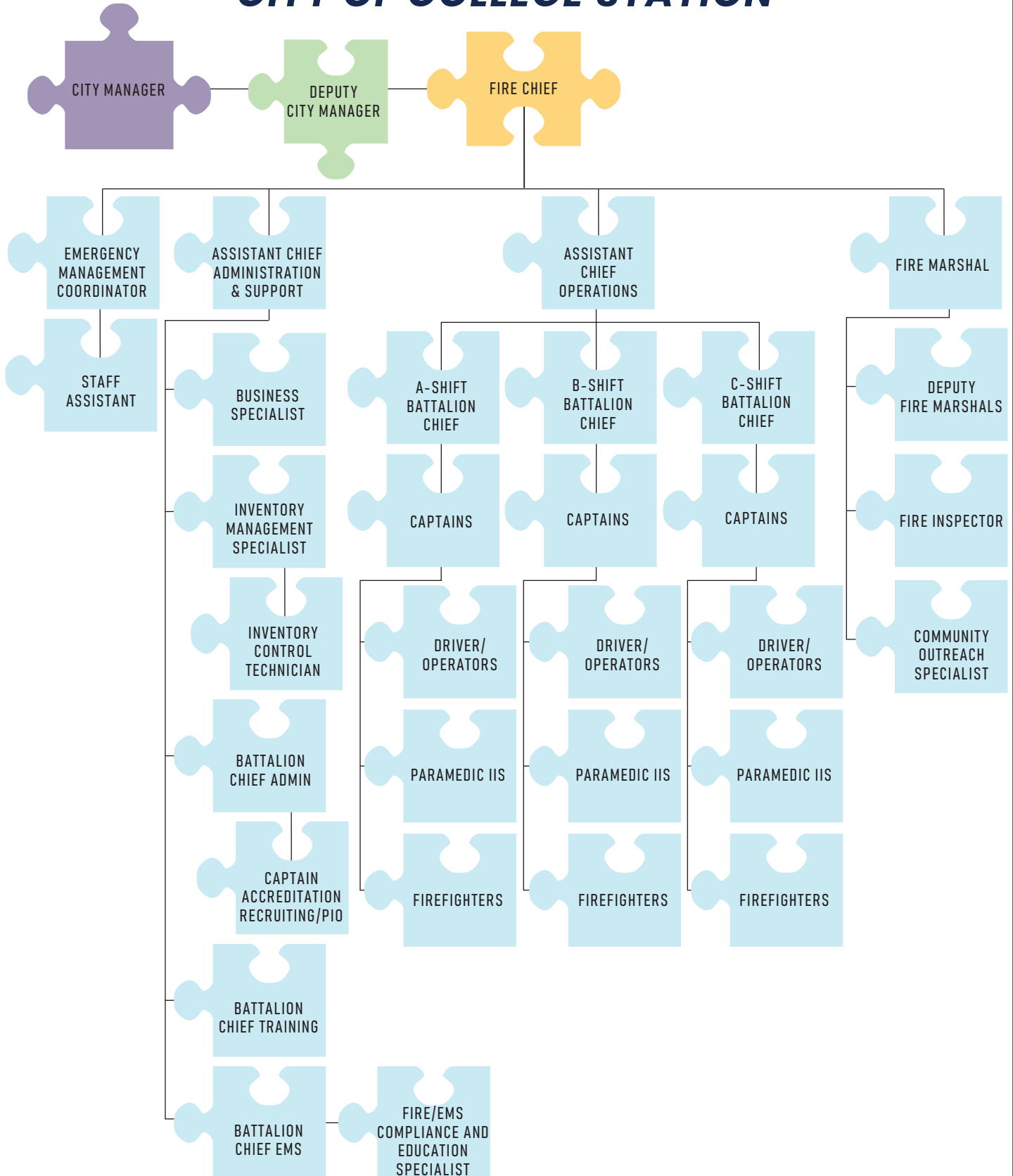
- Issue: Police work stands upon a foundation of public trust, in which the police are the public, and the public are the police. Engagement with community stakeholders is paramount. Additionally, working and partnering with subject matter experts and other criminal justice professionals help to improve efficiencies and ensure best solutions are brought forth to keep our community safe.
- Plan of Action: We will continue to utilize a variety of opportunities to engage our community. To best achieve this goal, our department will focus its efforts on building partnerships by utilizing all staff in the organization. We will continue the pursuit of necessary staffing to enable the proactive time necessary to best facilitate the success in achieving this goal.
- Strategic Initiative: Core Services and Infrastructure, and Neighborhood Integrity

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

- Issue: The citizens of College Station expect high-quality service from their police department. The service level we provide is part of 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 maintain our expected level of service.
- 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 in the most cost-effective manner.
- Strategic Initiative: Core Services and Infrastructure, and Neighborhood Integrity

FIRE DEPARTMENT

CITY OF COLLEGE STATION

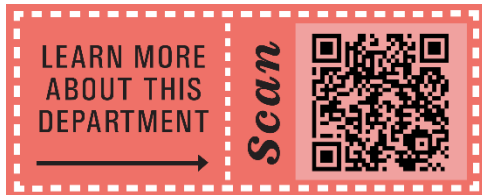


FIRE DEPARTMENT

The Fire Department is a full-spectrum, life-safety department committed to protecting the City of College Station through risk reduction, public education, fire prevention, and emergency services since 1970. The department is proud to be Internationally Accredited and part of an ISO Class 1 community.



Fire Department encompasses: 174 employees consisting of 155 firefighters and paramedics on shift and 19 staff positions, with



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

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 FY24 budget includes the following service level adjustment:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Paramedic Training	-	\$270,200	\$270,200	Goal 2	KPI I
Fire Department SLAs Total	-	\$270,200	\$270,200		

KPIs are available at the link in the SLA table or in Appendix K.

- Funding request for paramedic training will support the department’s mission of providing Advance Life Support (ALS) care to our citizens and visitors on every primary response ambulance, engine, and aerial apparatus. Training takes approximately 12-18 months to complete. This SLA covers the overtime and training costs and will assist the department’s EMS Response Time KPI.

FY24 proposed budget is 3.33% lower due to the FY23 one-time SLAs for the capital purchases of two new ambulances.



CITY OF COLLEGE STATION
FIRE
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Fire Administration	\$ 1,540,182	\$ 1,831,405	\$ 1,871,133	\$ 1,792,965	\$ -	\$ 1,792,965	-2.10%
Emergency Management	430,210	492,931	495,479	497,393	-	497,393	0.91%
Emergency Operations	20,558,849	23,679,282	22,913,986	22,454,500	270,200	22,724,700	-4.03%
Fire Prevention	868,607	857,418	887,939	951,734	-	951,734	11.00%
TOTAL	\$ 23,397,848	\$ 26,861,036	\$ 26,168,537	\$ 25,696,592	\$ 270,200	\$ 25,966,792	-3.33%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 17,340,778	\$ 19,106,869	\$ 18,414,370	\$ 18,692,389	\$ 214,200	\$ 18,906,589	-1.05%
Health Insurance	2,211,155	2,468,655	2,468,655	2,553,815	-	2,553,815	3.45%
Supplies	763,097	1,213,712	1,213,712	1,027,890	-	1,027,890	-15.31%
Maintenance	378,996	549,112	549,112	557,898	-	557,898	1.60%
Purchased Services	2,156,978	2,804,109	2,804,109	2,864,600	56,000	2,920,600	4.15%
Capital Outlay	546,844	718,579	718,579	-	-	-	-100.00%
TOTAL	\$ 23,397,848	\$ 26,861,036	\$ 26,168,537	\$ 25,696,592	\$ 270,200	\$ 25,966,792	-3.33%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Fire Administration	10.00	11.00		11.00	-	11.00	0.00%
Emergency Management	2.00	2.00		2.00	-	2.00	0.00%
Emergency Operations	147.00	154.00		154.00	-	154.00	0.00%
Fire Prevention	7.00	7.00		7.00	-	7.00	0.00%
TOTAL	166.00	174.00		174.00	-	174.00	0.00%

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

- Issues: Critical Tasking, staffing, health and wellness, training, and high-speed roadway safety alternatives
- Action Plan:
 - Critical tasking – Change response plan to include 2nd ambulance on structure fires.
 - Staffing – Increase staffing and deployment model to support 4-member engines for response to structure fires, add a 2nd battalion chief, incident command techs.
 - Health and wellness – Conduct annual medical, cancer, and behavioral screenings. Increase overall physical fitness level of members. Support mental, emotional, behavioral, and spiritual health through peer counseling and chaplaincy.
 - 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.
 - High-speed roadway safety – Invest in a public notification/collision avoidance system for roadway incidents and a cross-staffed crash attenuator response vehicle.
- City Council Strategic Initiative: Core Services and Infrastructure

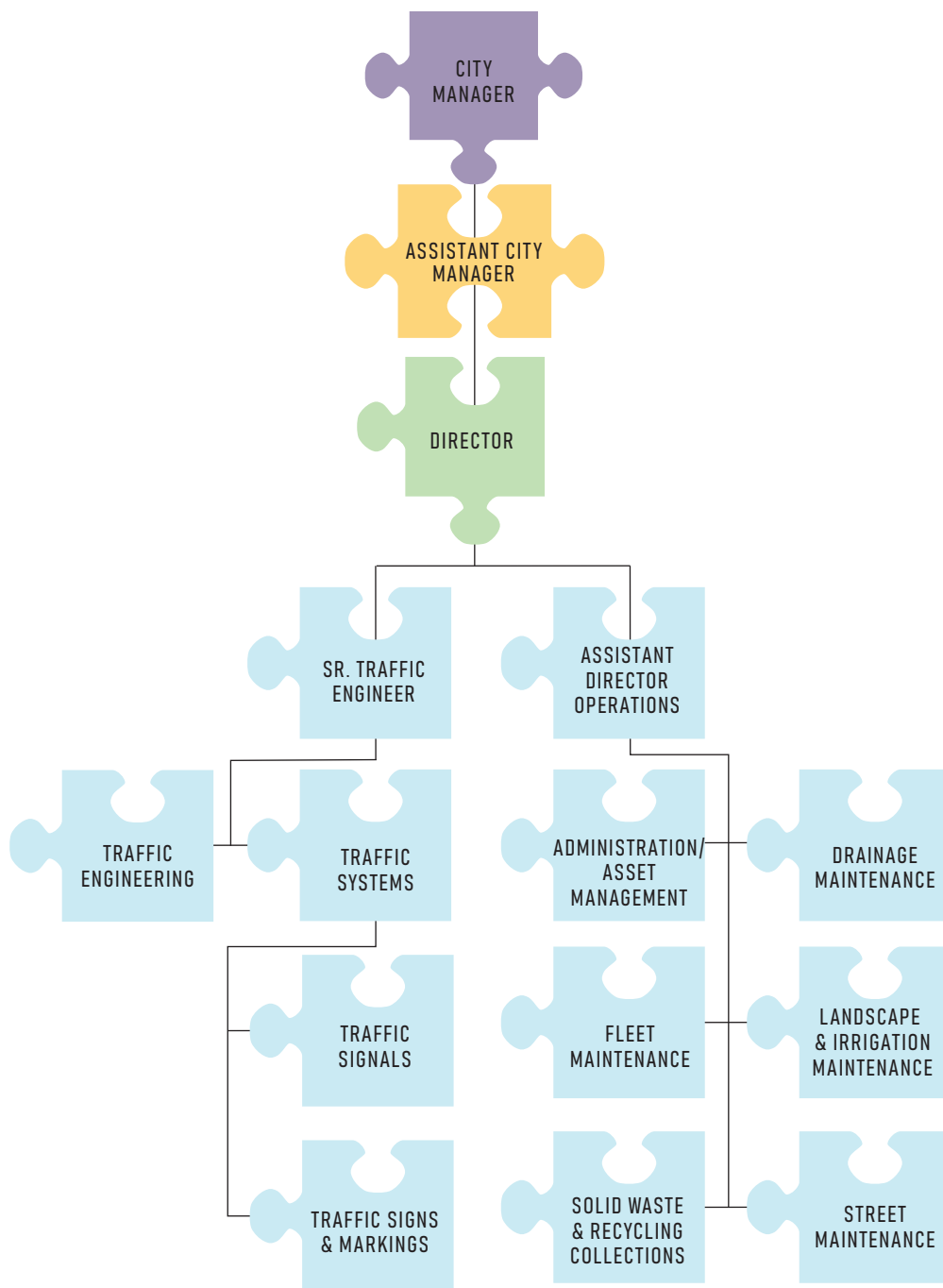
2) Goal: Customer Service

- Issues: Deployment, service-delivery, community engagement, training, and professional development.
- Action Plan:
 - Service-delivery training – Train and maintain adequate Firefighter Paramedics to meet daily staffing requirements.
 - Professional development – Invest in hands-on training to include EMS training, special operations/teams training, and leadership training.
 - Active Attack Integrated Response (AAIR) Training – Train department members in the ALERT AAIR program utilizing grant funding opportunities.

- Community engagement – Educate and inform the community through social and traditional media, conduct home safety surveys, build partnerships, attend community events, and increase use of fire station community rooms.
 - City Council Strategic Initiative: Core Services and Infrastructure
- 3) Goal: Fiscal Responsibility
- Issues: Operate within annual approved budget, evaluate contractual agreements and obligations, plan for Station 7, and increase retention of department members.
 - Action Plan:
 - Operate within budget – Develop realistic spending plans, monitor, and track spending, ensure initial and ongoing funding for new programs, and seek and comply with alternative funding sources.
 - Evaluate contracts and agreements – Promote a financial partnership with TAMU for emergency services. Evaluate changes to the automatic aid agreement with the City of Bryan to maintain resource allocation and public safety. Monitor the reimbursement processes for TIFMAS, TTF-1, EMTF-7, TAMU, and special event standbys.
 - Station 7 – Secure property for Station 7, design and order equipment, and hire staffing in phases.
 - Increase retention of department members – Recruit employees with ties to the BCS community. Invest in non-certified new hires. Promote competitive salaries, step pay plans, and benefits in all ranks based on the industry market. Provide specialized teams and advanced learning opportunities. Engage employees and families. Celebrate individual success and milestones.
 - City Council Strategic Initiative: Core Services and Infrastructure

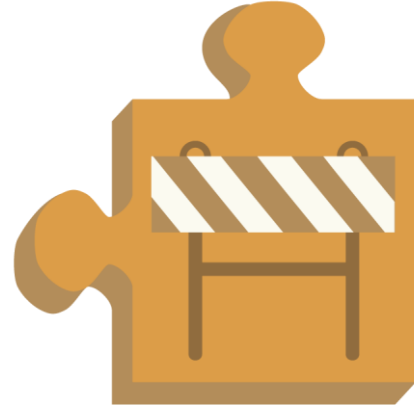
PUBLIC WORKS

CITY OF COLLEGE STATION



PUBLIC WORKS DEPARTMENT

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



The department consists of 124 full-time equivalent employees with 43 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.



The Public Works department manages 359 centerline miles of streets, cleans 5,334 linear miles of streets and 2.4 million sq ft of City-owned parking lots. The department has held the prestigious American Public Works Association (APWA) accreditation since 2012.

FY24 budget includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Reaccreditation	\$14,000	-	\$14,000	Goal 2	-
Traffic Calming	162,000	-	162,000	City Goal	-
Landscape Maintenance - Licensed Irrigation Specialist + Truck	109,500	103,100	212,600	Goal 4	-
Attenuator Truck (Public Safety)	250,000	30,500	280,500	Goal 1	-
Stolen Sign Replacement Funds	15,000	-	15,000	City Goal	KPI 6
Thermoplastic Markings (maintenance increase)	50,000	-	50,000	Goal 1	KPI 2
Public Works Dept SLAs Total	\$600,500	\$133,600	\$734,100		

KPIs are available at the link in the SLA table or in Appendix K.

- The Departments of Public Works, Water Services, and Capital Projects are jointly pursuing reaccreditation through the American Public Works Association (APWA). This request is for the application fee and site visit for APWA reaccreditation. Anticipated cost includes site visit expenses for 3-4 evaluators for 2 nights & 3 days. This includes funds for room & board and transportation expenses for the evaluators. Public Works, Water Services and Capital Projects will conduct an accreditation site visit in January 2024 to complete the process.
- An annual request for funds to implement traffic calming measures as part of the plan developed by a neighborhood, or study area, under the direction of City staff. The ranked neighborhoods for FY24 are Dexter Drive and Arnold Road.

- SLA request for a licensed irrigation specialist and a truck in order to maintain the existing service level for irrigation requirements across the City of College Station. As roadways are reconstructed in College Station with Capital Improvement Project funds, medians are being constructed with irrigation systems and plant material that require additional field maintenance. Current projects that have extensive landscape and irrigation impacts include Greens Prairie Road and Royder Road.
- SLA request for the purchase of one attenuator truck designed for higher traffic speed roadways for 55 miles per hour and over. Attenuator trucks are designed to warn drivers of a potential hazard and can be seen by people whether they're a good distance away, driving in poor weather or traveling at night. The benefits of attenuator trucks include increased safety for workers and motorists, and they protect expensive machinery and equipment.
- Additional funding is requested in the sign maintenance account for unexpected costs of replacing stolen signs. Stolen signs continue to be an ongoing issue due to the high student population of the community. With more recent tracking utilizing asset management software (City Works) and heat maps it has shown the areas with the most stolen signs are the heavily populated student areas. Data is also being tracked through quarterly KPI reporting. This request will support routine sign maintenance activities that have suffered due to costs going towards replacing stolen signage which has shown to be consistent on a quarterly basis.
- SLA funding request for thermoplastic street markings maintenance needed due to weather impacts, streets failures and street overlays. Thermoplastic road markings play an important role in road and pedestrian safety. Their bright, reflective properties make them more visible, especially at night. They are highly reflective against the headlights on vehicles, aiding pedestrians, and cyclists. This SLA will assist the department in the Roadway Pavement Condition Index-Collector KPI.

**CITY OF COLLEGE STATION
PUBLIC WORKS
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Public Works Administration	\$ 817,601	\$ 934,256	\$ 922,369	\$ 885,703	\$ 14,100	\$ 899,803	-3.69%
Traffic Engineering	530,172	1,017,185	891,789	595,868	162,000	757,868	-25.49%
Facilities Maintenance *	2,264,638	81,545	141,761	-	-	-	-100.00%
Streets Maintenance	2,877,868	3,333,048	3,183,157	3,580,099	280,500	3,860,599	15.83%
Traffic Signs and Markings	618,351	732,767	696,099	809,158	65,000	874,158	19.30%
Landscape and Irrigation Maintenance	535,276	649,283	552,009	673,276	212,500	885,776	36.42%
Traffic Signals	832,075	1,241,945	1,171,988	1,117,635	-	1,117,635	-10.01%
TOTAL	\$ 8,475,981	\$ 7,990,029	\$ 7,559,172	\$ 7,661,739	\$ 734,100	\$ 8,395,839	5.08%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 2,732,584	\$ 3,005,298	\$ 2,514,225	\$ 2,927,848	\$ 56,475	\$ 2,984,323	-0.70%
Health Insurance	594,196	607,984	607,984	610,684	15,267	625,951	2.96%
Supplies	283,529	249,142	249,142	254,110	26,108	280,218	12.47%
Maintenance	2,287,877	1,746,099	1,806,315	1,988,689	21,500	2,010,189	15.12%
Purchased Services	2,498,162	1,861,943	1,861,943	1,880,408	107,750	1,988,158	6.78%
Capital Outlay	79,634	519,563	519,563	-	507,000	507,000	-2.42%
TOTAL	\$ 8,475,981	\$ 7,990,029	\$ 7,559,172	\$ 7,661,739	\$ 734,100	\$ 8,395,839	5.08%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
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	-		-	-	-	-
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	1.00	5.00	25.00%
Traffic Signals	6.00	6.00		6.00	-	6.00	0.00%
TOTAL	51.00	42.00		42.00	1.00	43.00	2.38%

* Facilities Maintenance moved to Capital Projects Operations in FY23.

PUBLIC WORKS DEPARTMENT

STRATEGIC PLAN

Mission Statement

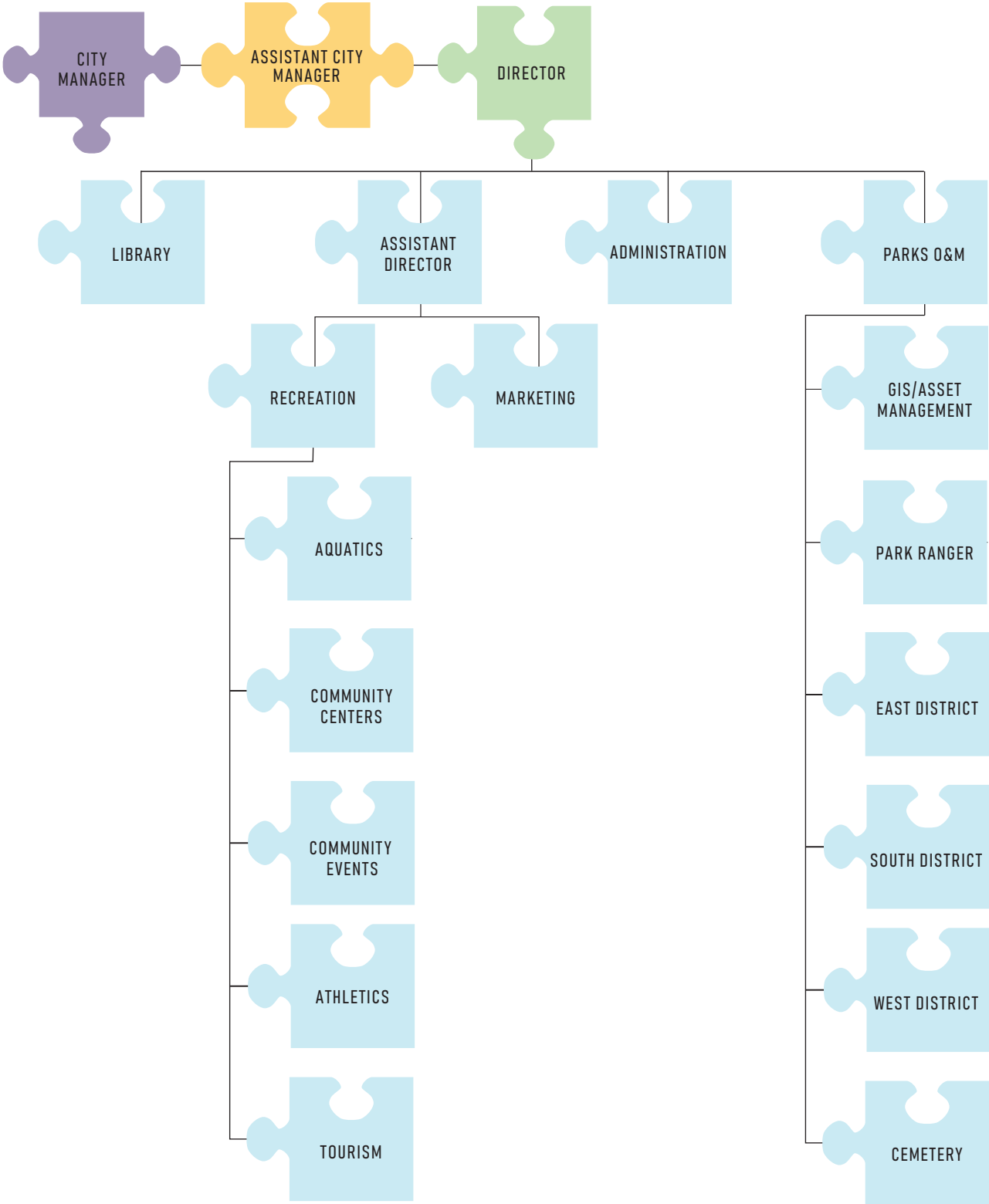
The Public Works Department will enhance the quality of life in College Station through effective and efficient management of infrastructure and excellence in customer service.

Top Departmental Goals

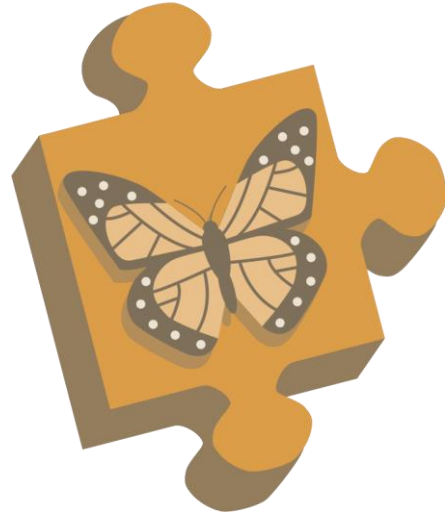
- 1) Goal: Safely conduct maintenance operations in city right of ways
 - Issue: Improve safety and efficiency in all Public Works divisions
 - Plan of Action: Acquire equipment that is designed for safer operations
 - Strategic Initiative: Core Services and Infrastructure
- 2) Goal: Maintain APWA accreditation
 - Issue: Limited resources for continuous improvement of best management practices
 - Plan of Action: Prioritize and improve practices as funding is available
 - Strategic Initiative: Core Services and Infrastructure
- 3) Goal: Maintain effective, trained solid waste employees and equipment to sustain current service levels
 - Issue: Growth and residential infill development
 - Plan of Action: Increase staffing and purchase additional equipment
 - Strategic Initiative: Core Services and Infrastructure
- 4) Goal: Take a proactive approach to citywide irrigation vegetation management
 - Issue: Increase maintenance intervals to ensure adequate irrigation during extreme weather fluctuations
 - Plan of Action: Have an additional dedicated licensed irrigator
 - Strategic Initiative: Core Services and Infrastructure

PARKS AND RECREATION

CITY OF COLLEGE STATION



PARKS AND RECREATION DEPARTMENT



The Parks and Recreation Department (PAR) is responsible for maintenance and improvement of nearly 1,900 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 L 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 FY24 includes the following service level adjustments:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	KPI
Cameras at 7 Operation Shops	\$160,000	\$23,543	\$183,543	Goal 3	KPI I
Veterans Park and Athletic Complex Cameras	210,000	30,900	240,900	Goal I	KPI I
Master Plan	50,000	-	50,000	Goal I	KPI I
Compact Utility Loader	60,000	17,480	77,480	Goal I	KPI I
Turf Field Mower	95,000	19,060	114,060	Goal I	KPI I
Debris Blower O&M Recurring Cost	-	5,000	5,000	Goal I	KPI I
Library Circulation	-	50,000	50,000	Goal I	-
Parks Department SLAs Total	\$575,000	\$145,983	\$720,983		

KPIs are available at the link in the SLA table or in Appendix K.

- Install cameras at all seven operations shops across the city to deter or document theft.
- Install cameras at Veteran’s Park and Athletic Complex to deter theft and protect city assets.
- Update the Ten-Year Master Plan for Parks. This will provide the City and Parks department with a long-term plan for future parks and facilities.
- A versatile compact utility loader that will be used to make inhouse repairs and complete projects that were contracted out previously.
- A mower for turf playing fields. It will be utilized for turf fields at Central Park, Bee Creek Park and Lemontree Park.
- The debris blower was an SLA from FY23, this is to add the Fleet Maintenance and replacement cost of this asset.
- The Ringer Library is gaining new patrons due to growth in the community which has generated more demand for circulation materials. This SLA is to meet that growing demand.

**CITY OF COLLEGE STATION
PARKS AND RECREATION
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
PARD Administration	\$ 950,487	\$ 989,777	\$ 1,015,085	\$ 1,069,133	\$ 50,000	\$ 1,119,133	13.07%
Recreation Administration	626,850	724,417	691,557	694,537	-	694,537	-4.12%
Tourism Special Events	480,339	560,657	625,540	634,533	-	634,533	13.18%
Tourism Athletics	38,278	209,530	175,960	67,279	-	67,279	-67.89%
Recreation Programs	1,952,580	2,189,547	2,147,326	2,230,852	-	2,230,852	1.89%
Parks Operations	4,931,682	5,687,479	5,333,160	5,557,376	620,983	6,178,359	8.63%
Cemetery	439,254	526,586	434,416	522,933	-	522,933	-0.69%
TOTAL	\$ 9,419,470	\$ 10,887,993	\$ 10,423,044	\$ 10,776,643	\$ 670,983	\$ 11,447,626	5.14%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 4,355,938	\$ 5,172,007	\$ 4,743,915	\$ 5,043,349	\$ -	\$ 5,043,349	-2.49%
Health Insurance	888,225	937,584	873,730	1,003,166	-	1,003,166	6.99%
Supplies	740,969	877,488	865,196	885,800	5,500	891,300	1.57%
Maintenance	1,177,174	1,026,437	1,024,876	1,062,340	6,500	1,068,840	4.13%
Purchased Services	2,257,163	2,642,977	2,671,418	2,781,988	133,983	2,915,971	10.33%
Capital Outlay	-	231,500	243,909	-	525,000	525,000	126.78%
TOTAL	\$ 9,419,470	\$ 10,887,993	\$ 10,423,044	\$ 10,776,643	\$ 670,983	\$ 11,447,626	5.14%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
PARD Administration	7.00	6.00		6.00	-	6.00	0.00%
Recreation Administration	1.20	1.20		1.20	-	1.20	0.00%
Tourism - Athletics & Special Events	2.10	3.10		3.10	-	3.10	0.00%
Recreation Programs	7.40	7.40		7.40	-	7.40	0.00%
Parks Operations	45.00	46.00		46.00	-	46.00	0.00%
Cemetery	5.00	5.00		5.00	-	5.00	0.00%
TOTAL	67.70	68.70		68.70	-	68.70	0.00%

**CITY OF COLLEGE STATION
LIBRARY
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Library	\$ 1,412,830	\$ 1,406,237	\$ 1,406,099	\$ 1,356,956	\$ 50,000	\$ 1,406,956	0.05%
TOTAL	\$ 1,412,830	\$ 1,406,237	\$ 1,406,099	\$ 1,356,956	\$ 50,000	\$ 1,406,956	0.05%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	1,415	2,300	2,300	2,300	-	2,300	0.00%
Maintenance	2,942	2,701	2,563	2,805	-	2,805	3.85%
Purchased Services	1,297,974	1,290,836	1,290,836	1,291,451	-	1,291,451	0.05%
Capital Outlay	110,500	110,400	110,400	60,400	50,000	110,400	0.00%
TOTAL	\$ 1,412,830	\$ 1,406,237	\$ 1,406,099	\$ 1,356,956	\$ 50,000	\$ 1,406,956	0.05%

* The City of Bryan funds the salary and benefits for Library employees through an Interlocal Agreement. Those employees are not included in the City of College Station's personnel totals and are not presented above.

PARKS AND RECREATION DEPARTMENT STRATEGIC PLAN

Mission Statement

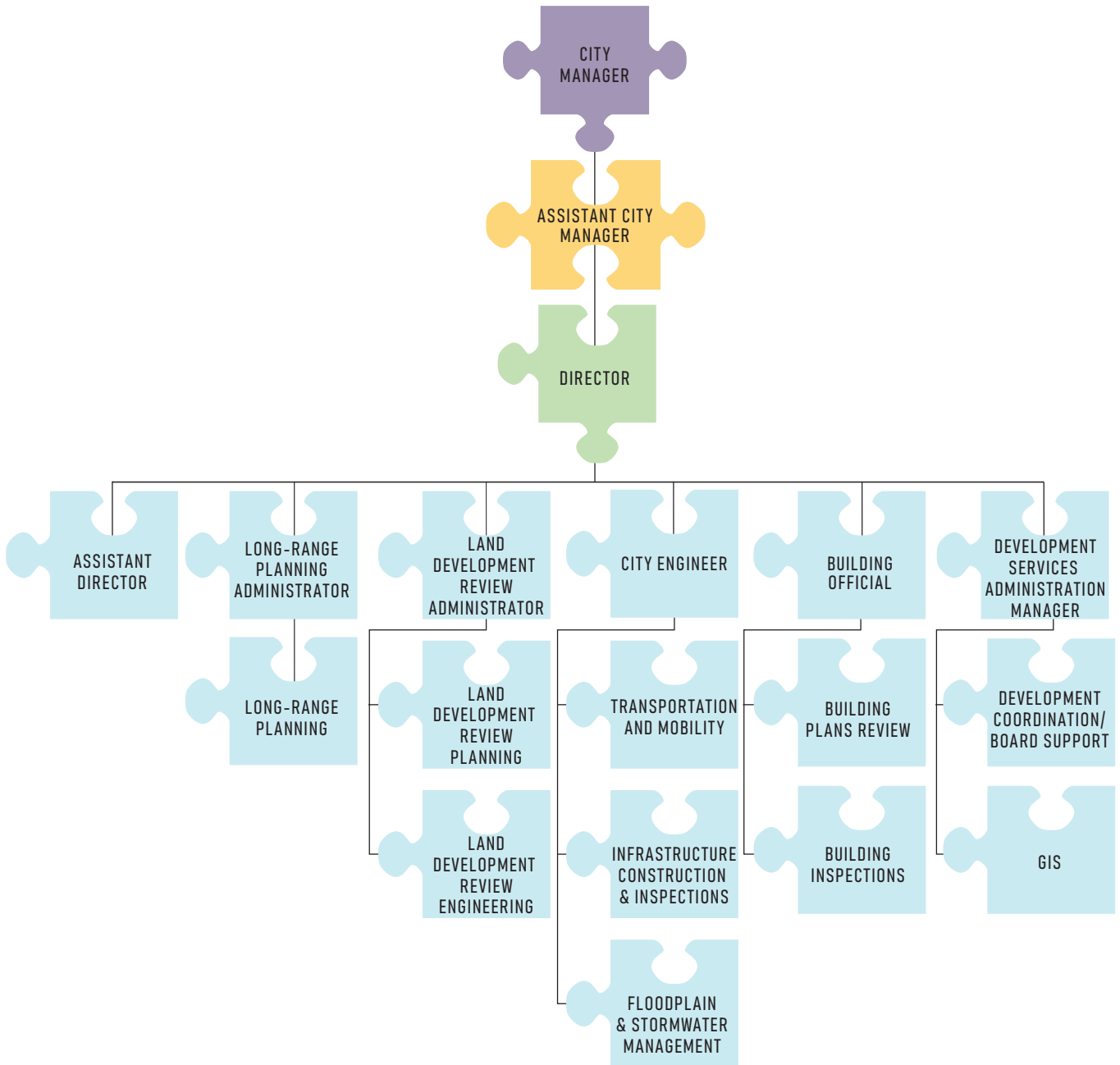
To provide a diversity of facilities and leisure services which are geographically and demographically accessible to our citizens.

Top Departmental Goals

- 1) Goal: Continue to support, promote, and operate major arts, entertainment, sporting, and cultural destinations through cumulative attractions.
 - Plan of Action: Coordinate and synergize efforts with Economic Development and Tourism to promote cultural, sporting and entertainment offerings and venues.
 - Strategic Initiative: Provide Core Services and Infrastructure; Financial Sustainability.
- 2) Goal: Identify and secure public and private funds for the acquisition of parks, greenways, and facilities.
 - 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.
 - Strategic Initiative: Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.
- 3) Goal: Update Parks and Recreation Master Plan.
 - Plan of Action: Current Master Plan is at its 10-year mark. The Master Plan needs to be updated to document changes to the community, Parks system, and citizen's wants and needs. It will guide the Department's growth for the next 10 years.
 - Strategic Initiative: Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.

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.

LEARN MORE ABOUT THIS DEPARTMENT

→

Scan

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.

In FY23, a new division, Land Development Review became operational. It consists of staff and budget reassigned from the Planning and Engineering divisions.

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Flood Hazard Assessment	\$75,000	-	\$75,000	Goal 4	KPI 6
City-Initiated Middle Housing Rezoning Surveying and Advertisements	42,500	-	42,500	Goal 4	KPI 6
Digitizing Historical Files	100,000	-	100,000	Goal 2	-
PDS Department SLAs Total	\$217,500	\$ -	\$217,500		

For FY24 Planning and Development Services has requested SLAs for the following:

- Floodplain Hazard Assessment will assess the current floodplain hazards and assist in determining scale of any necessary mapping/remapping efforts. This project will also help pre-position College Station to leverage this Rapid Flood Hazard assessment for marketing a broader need to FEMA Flood Mitigation Assistance (FMA) funds.
- City-Initiated Middle Housing Rezoning includes the surveying work for unplatted properties that will be included in the rezoning process, along with advertisement costs to send legal notices and supply costs for hosting a series of public engagement events.
- Digitizing Historical Files will allow all remaining paper documents to be scanned to facilitate staff research and customer requests for these documents, as well as to cease paying for off-site storage.

CITY OF COLLEGE STATION PLANNING AND DEVELOPMENT OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Administration	\$ 459,918	\$ 501,695	\$ 501,779	\$ 471,199	\$ -	\$ 471,199	-6.08%
Civil Engineering	1,300,553	1,161,412	1,187,504	1,018,189	75,000	1,093,189	-5.87%
Building Inspection	832,793	864,558	923,442	1,077,165	-	1,077,165	24.59%
Development Coordination	751,906	765,324	771,134	621,929	100,000	721,929	-5.67%
Planning	779,944	529,014	566,547	358,530	42,500	401,030	-24.19%
Transportation	137,532	246,929	199,520	446,405	-	446,405	80.78%
Greenways**	133,388	286,831	211,126	-	-	-	-100.00%
GIS	177,339	185,025	205,731	174,853	-	174,853	-5.50%
Land Development Review*	-	1,056,843	989,638	998,812	-	998,812	-5.49%
TOTAL	\$ 4,573,373	\$ 5,597,631	\$ 5,556,421	\$ 5,167,082	\$ 217,500	\$ 5,384,582	-3.81%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 3,484,484	\$ 3,922,878	\$ 4,037,948	\$ 3,747,329	\$ -	\$ 3,747,329	-4.48%
Health Insurance	595,667	653,167	690,243	657,501	-	657,501	0.66%
Supplies	70,765	156,630	133,912	110,930	1,500	112,430	-28.22%
Maintenance	89,410	117,337	114,787	128,326	-	128,326	9.37%
Purchased Services	333,046	747,619	579,531	522,996	216,000	738,996	-1.15%
Capital Outlay	-	-	-	-	-	-	-
TOTAL	\$ 4,573,373	\$ 5,597,631	\$ 5,556,421	\$ 5,167,082	\$ 217,500	\$ 5,384,582	-3.81%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY22 to FY23
Administration	2.00	2.00		2.00	-	2.00	0.00%
Civil Engineering	13.00	9.00		9.00	-	9.00	0.00%
Building Inspection	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	4.00		4.00	-	4.00	0.00%
Transportation	2.00	3.00		3.00	-	3.00	0.00%
GIS	2.00	2.00		2.00	-	2.00	0.00%
Land Development Review*	-	9.00		9.00	-	9.00	0.00%
TOTAL	45.00	46.00		46.00	-	46.00	0.00%

* Land Development Review is a new division that is comprised of former budget & personnel from the Planning & Engineering divisions beginning FY23.

** Greenways budget & personnel will move to the Transportation division in FY24.

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

- I) Goal: Development, progression, and retention of a strong, knowledgeable, versatile, and empowered team of highly competent and professional staff
 - Issue:
 - Difficulty retaining qualified staff
 - Difficulty recruiting qualified candidates
 - Positions require highly specified skill sets, certifications, and/or licenses
 - Positions require high levels of interaction with the public and various boards and commissions, which creates added complexity and requires additional skill sets
 - Large learning curve for new staff (1-2 years across department)
 - Need for institutional knowledge within divisions and across departments
 - Possible compensation discrepancies for some positions
 - Lack of flexibility in remote work opportunities and alternative schedules
 - Plan of Action:
 - Expand training programs within the department
 - Support outside training and education opportunities that benefit the City
 - Support the pursuit of licenses and certifications that benefit the City
 - Support leadership positions in professional organizations
 - Develop opportunities for supervisory/management experience for purposes of professional growth, employee retention, and succession planning
 - Encourage and promote team identity and engagement
 - Proactively submit compensation study requests for select positions
 - Explore options for staffing continuity in divisions with routine position vacancies
 - Expand department internship and Texas A&M work study program participation
 - Identify options to increase work flexibility while still meeting objectives

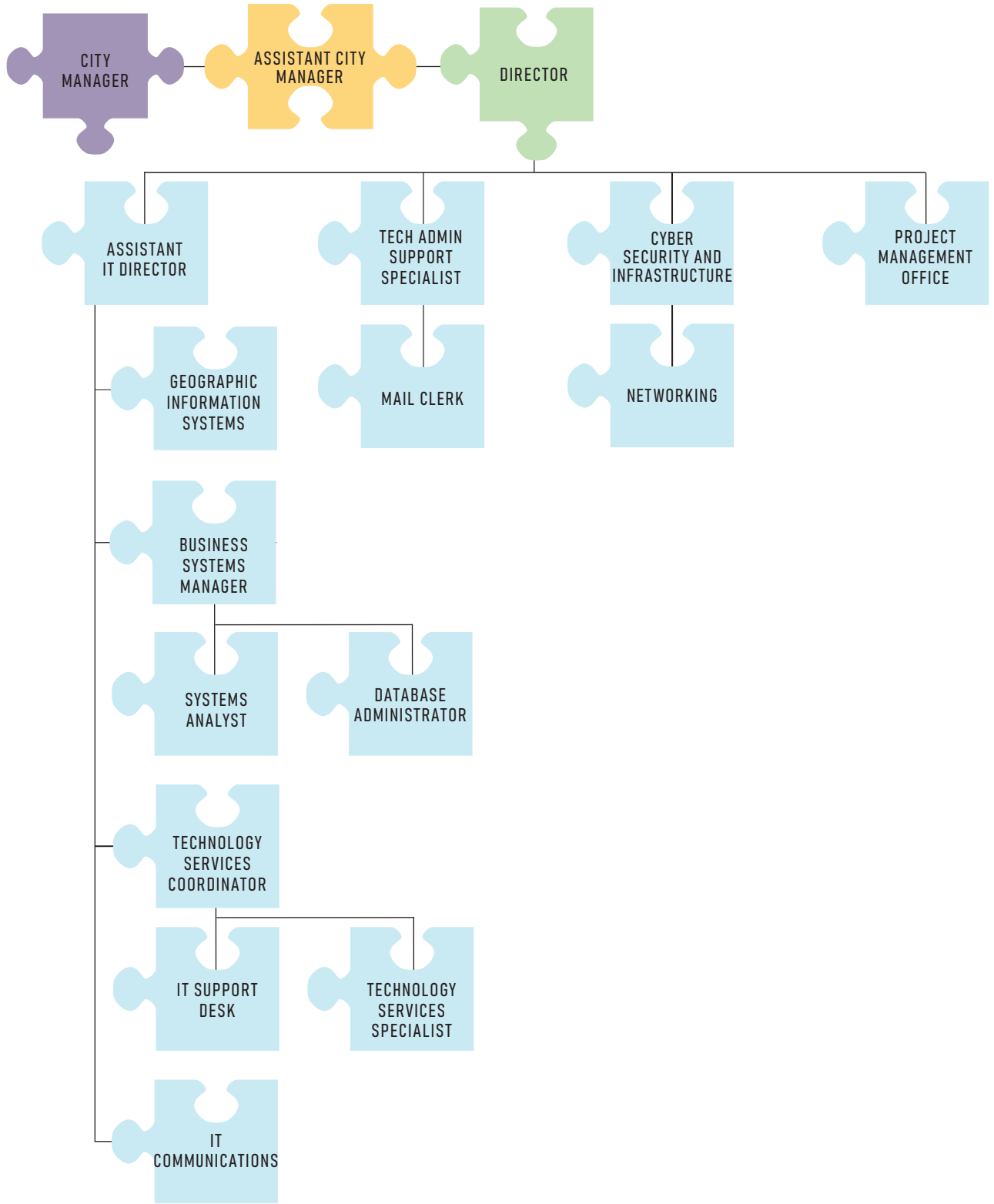
- Strategic Initiative: Good Governance
- 2) Goal: Provide exceptional customer service to both external and internal clients
- Issue:
 - Coordination of projects is complex and customer needs, development proposals, and projects vary greatly
 - Delays in the development process create negative impacts for customers, which can damage the City's reputation
 - Increases in the amount or complexity of development and special projects places additional demands on staff
 - Public may be uninformed about developments, regulations, plans, or projects that may have an impact on their neighborhoods
 - Inconsistent customer service skills or practices throughout the department
 - Positions with specialized knowledge or duties lack redundancy
 - Increased demand on vehicle resources negatively impacts staff response and availability
 - Plan of Action:
 - Create a system that allows customers to easily identify regulations, projects, or developments on or near their property
 - Create additional or enhance current notification and engagement opportunities regarding developments and projects
 - Identify amendments to the Unified Development Ordinance and other regulations that will improve the development process, but still achieve the needed objectives
 - Update the department's website to ensure needed information is found easily and communicated effectively
 - Create an FAQ on the department's website to help customers find answers quickly to common questions
 - Ensure proper staffing and resource levels to meet review, inspection, and project timeline expectations
 - Foster communication and relationships through focused input and engagement opportunities
 - Proactively manage development review proposals and projects through increased communication
 - Enhance online plan submittal and permitting software to improve processes
 - Create customer service training opportunities for new and existing staff
 - Identify and track additional Key Performance Indicators (KPIs) that relate to customer service
 - Digitize paper records for quicker retrieval
 - Ensure division SOPs are current and staff is cross trained to fill gaps in service
 - Review cost of services to ensure adequate resources to deliver needed level of services
 - Strategic Initiative: 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
- Issue:
 - 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
 - Small area/neighborhood plans are action plans with limited lifespans
 - 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
 - Plan of Action:
 - Audit remaining small area plans and engage in the planning process for completion of any further actions
 - Request capital funds for specific neighborhood/small area/redevelopment plan projects that will coincide with other City investments to increase the economies of scale and positive impacts of public spending
 - Conduct a land use fiscal analysis of the Comprehensive Plan in preparation of the Existing Conditions Report anticipated in 2024 and 5-year plan evaluation anticipated in 2025
 - 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
 - Create Unified Development Ordinance amendments to allow development consistent with the policies of the Comprehensive Plan
 - Seek additional funding resources for implementation of identified plan projects and programs including applying for grant funding and leveraging other internal and external funding sources
 - Evaluate the feasibility of projects identified in adopted plans by performing preliminary engineering reports or other study and analysis efforts as needed
 - Implement an action plan tracking system that consolidates various plans and integrates well with existing City reporting systems
 - Strategic Initiative: Good Governance, Financial Sustainability, Core Services & Infrastructure, Neighborhood Integrity, Diverse & Growing Economy, Improving Mobility, Sustainable City

- 4) Goal: Successful implementation, management, and collaboration of special projects and initiatives
- Issue:
 - Several programs and initiatives require support from external partners
 - Increased program requirements and reporting
 - Data and practices relating to flood studies, engineering standards, and surveying references have become outdated
 - Difficulty tracking projects and initiatives across both internal and external partners
 - Plan of Action:
 - Serve as the City's liaison to partner organizations to remain engaged in collaborative programming
 - Identify and establish clear expectations with external partners relating to joint programs and initiatives
 - Ensure that programs and initiatives are included in the PDS Plan of Work
 - Complete a flood hazard study to determine additional needs relating to flood prevention activities
 - Update the city's geodetic control monuments
 - Update the Bryan/College Station Unified Design Guidelines
 - Implement a project management system that clearly identifies the status of projects
 - Strategic Initiative: Good Governance, Financial Sustainability, Core Services & Infrastructure, Neighborhood Integrity, Diverse & Growing Economy, Improving Mobility, Sustainable City

INFORMATION TECHNOLOGY

CITY OF COLLEGE STATION



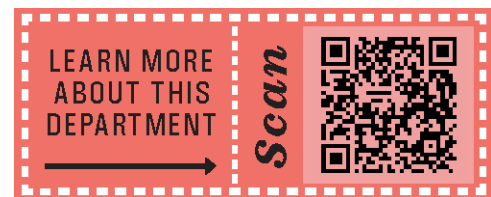
INFORMATION TECHNOLOGY DEPARTMENT



The Information Technology (IT) Department manages the organizations infrastructure and ensures optimal operation through duties not limited to voice and network, cybersecurity, email and communication platforms.

Nine incorporated divisions insure reliable governance of the technological systems including:

- Administration
- IT Projects
- E-Government
- Geographic Information Services (GIS)
- Mail
- Technology Services
- Business Services
- Network Services
- Communication Services



The FY24 budget includes the following Service Level Adjustments:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	KPI
Rubrik Disaster Backup	\$53,687	\$146,430	\$200,117	Goal 1	KPI 1
2 Host Servers	100,000	8,000	108,000	Goal 2	KPI 1
Aerial Imagery	162,500	-	162,500	Goal 4	KPI 2
IT Department SLAs Total	\$316,187	\$154,430	\$470,617		

KPIs are available at the link in the SLA table or in Appendix K.

- Rubrik disaster backup and recovery licensing. Rubrik supports KPI 1 pertaining to system availability of all applications.
- 2 Virtual Host Servers added to maintain continued City growth and business demand. These Host Servers aid in KPI 1 that supports availability of all applications.
- Aerial Imagery provides imagery collection promoting community-centric initiatives pertaining to infrastructure, public safety, recreation, and more. Aerial Imagery assists KPI 2 in supporting project delivery.

**CITY OF COLLEGE STATION
INFORMATION TECHNOLOGY
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Information Technology Admin.	\$ 669,414	\$ 673,965	\$ 740,341	\$ 790,351	\$ -	\$ 790,351	17.27%
Project Management	142,066	243,596	211,154	211,239	-	211,239	-13.28%
E-Government	179,503	424,436	277,693	421,469	-	421,469	-0.70%
GIS	248,637	275,729	233,224	278,919	162,500	441,419	60.09%
Mail	115,181	117,316	113,762	133,045	-	133,045	13.41%
Technology Services	625,869	739,452	654,400	736,377	-	736,377	-0.42%
Business Services	2,968,300	3,820,124	3,984,874	3,833,433	-	3,833,433	0.35%
Network Services	577,993	937,043	901,595	957,815	308,117	1,265,932	35.10%
Communication Services	714,131	1,032,992	874,167	1,025,181	-	1,025,181	-0.76%
TOTAL	\$ 6,241,096	\$ 8,264,653	\$ 7,991,210	\$ 8,387,829	\$ 470,617	\$ 8,858,446	7.18%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 2,446,345	\$ 2,859,074	\$ 2,588,443	\$ 2,935,810	\$ -	\$ 2,935,810	2.68%
Health Insurance	396,498	445,530	445,530	450,530	-	450,530	1.12%
Supplies	220,900	389,060	376,819	379,384	285,442	664,826	70.88%
Maintenance	2,311,865	2,965,528	3,296,600	3,175,613	18,000	3,193,613	7.69%
Purchased Services	865,488	1,585,461	1,278,818	1,426,492	167,175	1,593,667	0.52%
Capital Outlay	-	20,000	5,000	20,000	-	20,000	0.00%
TOTAL	\$ 6,241,096	\$ 8,264,653	\$ 7,991,210	\$ 8,387,829	\$ 470,617	\$ 8,858,446	7.18%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 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	-	1.00	0.00%
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	32.25		32.25	-	32.25	0.00%

INFORMATION TECHNOLOGY DEPARTMENT

STRATEGIC PLAN

Mission Statement

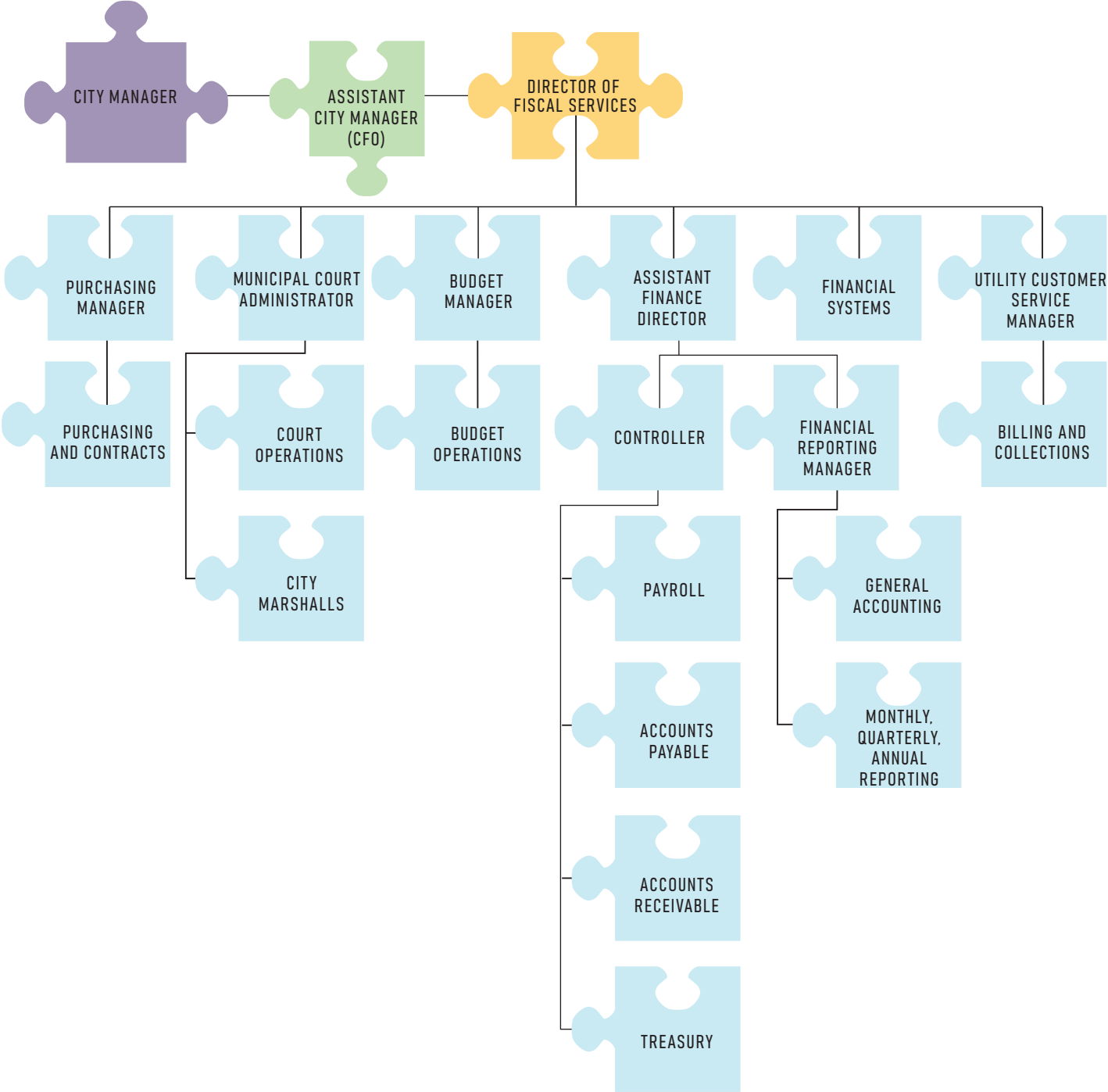
The City of College Station's Information Technology Department's mission is to provide effective and innovative technology solutions that support the City of College Station's mission and services. We strive to deliver lasting results through service management, project delivery, cyber security, data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

Top Departmental Goals

- 1) Goal: Protect and Enhance City's Cyber Security State
 - 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.
 - Plan of Action: Continue to build on the Cyber Security Training, Tools, and processes
 - Strategic Initiative: Core Services & Infrastructure, Financial Sustainability, Sustainable City, and Good Governance
- 2) Goal: Technology Anytime Anywhere for City Employees
 - 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
 - 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.
- 3) Strategic Initiative: Good Governance, Core Services and Infrastructure, and Sustainable City
 - Goal: Strategic Partnership and Service Delivery
 - 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.
 - Plan of Action: Meeting project delivery timeline and staying on budget, business requirements, cyber security
 - Strategic Initiative: Good Governance, Core Service and Infrastructure
- 4) Goal: Innovate and Enhance City Processes
 - 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
 - Plan of Action: Be transparent with project delivery and status by providing a real-time dashboard.
 - Strategic Initiative: Sustainable City, Good Governance, and Financial Sustainability

FISCAL SERVICES

CITY OF COLLEGE STATION



FISCAL SERVICES DEPARTMENT



Fiscal Services provides financial administration and support in accordance with ordinances enacted by City Council, state and federal laws, and industry standards established through the Governmental Accounting Standards Board (GASB). The department is responsible for all transaction processing, recording, and cash receipts within the City. In addition, it provides strategic advice related to business risks and operations to the City Manager's Office.

Fiscal Services performs the following functions:

- **Treasury** handles cash and debt management for the City while ensuring all funds are prudently invested.
- **Accounting Operations** ensure transactions are properly executed and processed prior to payment, pays all city obligations accurately and timely.
- **Payroll** pays all employee related city obligations in accordance with applicable timelines, rules and legal requirements.
- **Purchasing** execute legal vendor contracts, purchase orders, and other purchases in accordance with local government code 252.
- **Financial Reporting** prepare and distribute financial statements, coordinate the annual audit, and prepare the mandated annual report.
- **Budget** prepare the annual budget and monitor actual performance against budgeted values throughout the year.
- **Municipal Court** process all city citations, collect fines and fees, and provide administration of cases filed for enforcement of Class C misdemeanors.
- **Utility Customer Service (UCS)** bills and collects all utility charges for Electricity, Water, Wastewater, Drainage, Roadway Maintenance, and Solid Waste including related connection and disconnection fees. UCS is budgeted separately and located in the Internal Service Funds Section of this document.



For over 30 years, the Budget and Financial Reporting have consistently been recognized by the Government Finance Officers Association (GFOA) awards for both the Budget Document and Annual Report with the Distinguished Budget Presentation Award and the Excellence in Financial Reporting Certificate respectively. Due to the nature of the work performed in this department, it is constantly under cyber-attack. Any losses incurred and not fully recovered as a result are included on Appendix I.

Fiscal Services did not submit any Service Level Adjustments for FY24.

Fiscal Services' KPIs can be viewed online [here](#) and in Appendix K.

**CITY OF COLLEGE STATION
FISCAL SERVICES
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Fiscal Services	\$ 3,025,672	\$ 3,601,540	\$ 3,284,200	\$ 3,698,934	\$ -	\$ 3,698,934	2.70%
Municipal Court	1,717,969	2,055,795	1,935,100	2,278,255	-	2,278,255	10.82%
Judiciary	253,074	268,281	258,800	261,345	-	261,345	-2.59%
TOTAL	\$ 4,996,716	\$ 5,925,616	\$ 5,478,100	\$ 6,238,534	\$ -	\$ 6,238,534	5.28%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 3,349,595	\$ 4,055,593	\$ 3,744,200	\$ 4,018,651	\$ -	\$ 4,018,651	-0.91%
Health Insurance	610,192	690,561	647,500	710,614	-	710,614	2.90%
Supplies	297,004	193,815	171,200	337,370	-	337,370	74.07%
Maintenance	6,684	197,450	74,500	135,745	-	135,745	-31.25%
Purchased Services	739,179	788,197	834,800	1,036,154	-	1,036,154	31.46%
Capital Outlay	(5,938)	-	5,900	-	-	-	-
TOTAL	\$ 4,996,716	\$ 5,925,616	\$ 5,478,100	\$ 6,238,534	\$ -	\$ 6,238,534	5.28%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY22 to FY23
Fiscal Services	27.00	29.00		29.00	-	29.00	0.00%
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	49.25		49.25	-	49.25	0.00%

FISCAL SERVICES DEPARTMENT

STRATEGIC PLAN

Mission Statement

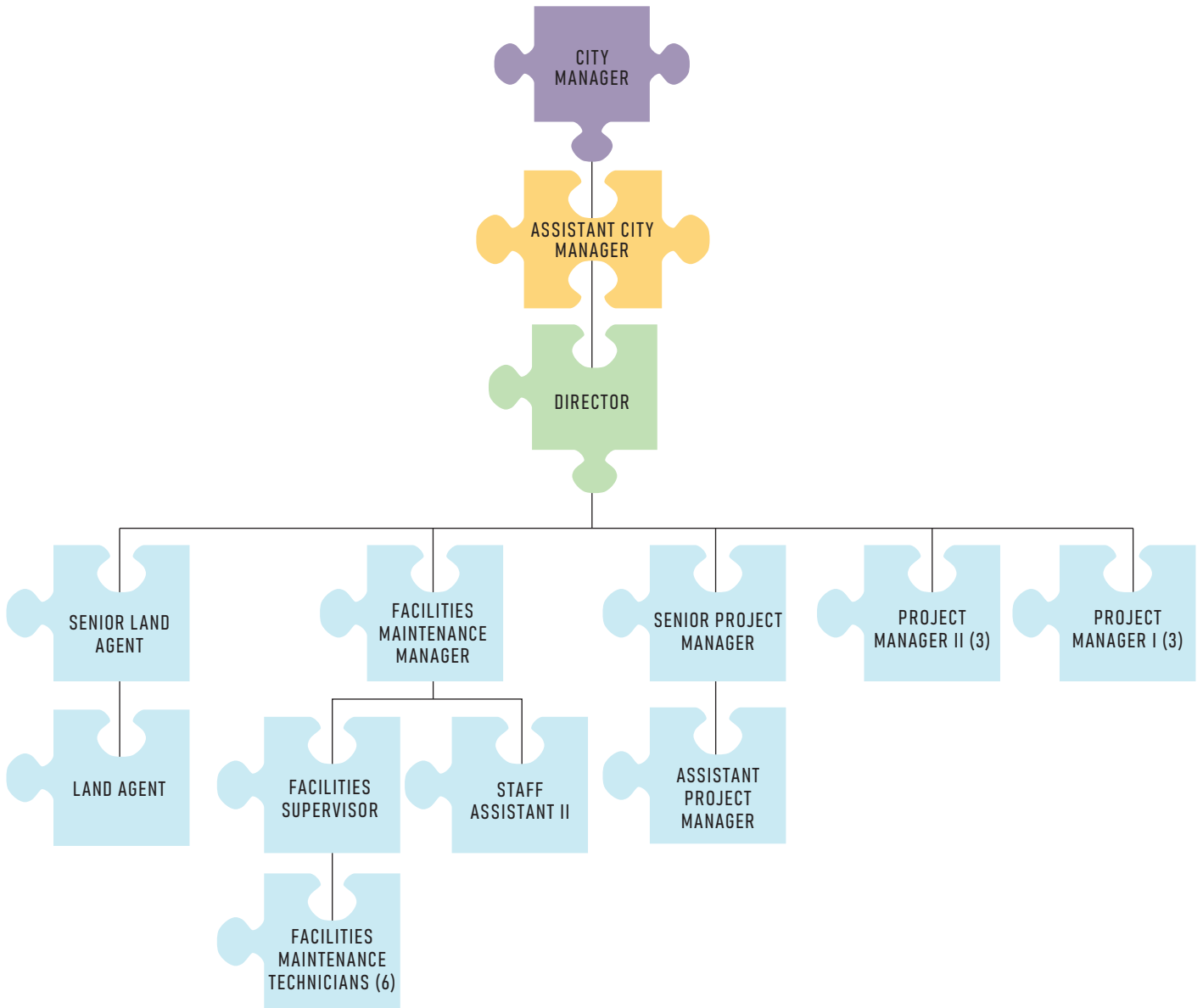
The Fiscal Services Department provides effective and efficient financial management services to internal and external customers. We promote and support fiscal responsibility through education and training; asset protection; accurate record keeping and reporting; quality purchasing practices; and sound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

Top Departmental Goals

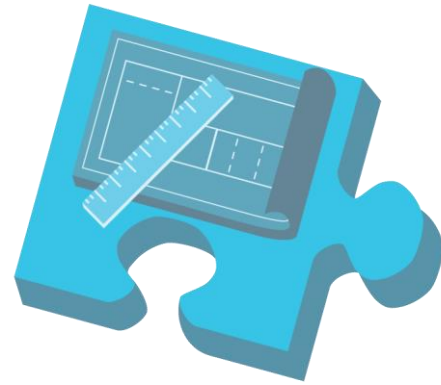
- 1) Goal: Finance will focus on searching on reasonable solutions to staffing issues that have been impacting processing and approvals in all areas of City operations.
 - Issue: Staffing issues have created challenges in all funds of the municipality requiring additional time administratively to obtain and validate vendors.
 - Plan of Action: With a 20% vacancy rate, will continue its recruiting efforts within City policies, but also will review processes and procedures to see if any efficiencies can be obtained without absorbing additional risk.
 - Strategic Initiative: Good Governance, Financially Sustainable City, Core Services, and Infrastructure
- 2) Goal: Utility Customer Service will focus on successfully implementing a utility billing system that will improve both customer experience and improve job efficiencies.
 - Issue: UCS is currently on a billing system that was purchased in 1999 and is outdated. UCS has been trying since 2019 to replace the existing system. The upgrade has been selected and we are in the process of this major installation.
 - Plan of Action: UCS is in the process of installing the new billing system for the city, UCS, and our customers.
 - Strategic Initiative: 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.
 - Issue: New legislative requirements requiring separation of duties, hiring challenges and an overabundance of unexpected leave for existing employees has created significant workflow issues.
 - Plan of Action: Municipal Court is looking at redistributing work load among existing staff as an interim solution.
 - Strategic Initiative: Good Governance, Financially Sustainable City, Core Services and Infrastructure

CAPITAL PROJECTS

CITY OF COLLEGE STATION



CAPITAL PROJECTS OPERATIONS



The Capital Projects Operations department consists of Project Managers, Land Agents, and Facilities Maintenance personnel. Facilities Maintenance moved from Public Works department to Capital Projects Operations in FY23.

The department provides effective management of City infrastructure projects by overseeing the planning, design, land acquisition, procurement, and construction along with maintaining all City owned buildings.

FY24 budget includes the followings SLAs that meet the department’s strategic goals to maintain all facilities and track all City assets:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	KPI
Facilities Corrective Maintenance	\$656,500	-	\$656,500	Goal 4, 5	KPI 3
Facility Maintenance Technicians w/ Service Trucks	134,500	174,974	309,474	Goal 4, 5	KPI 3
CIP Department SLAs Total	\$791,000	\$174,974	\$965,974		

KPIs are available at the link in the SLA table or in Appendix K.

- Over the past ten years the Facilities Maintenance Division has completed a corrective plan based on Faithful & Gould assessment of 36 buildings and site systems. Facilities Corrective Maintenance request is for the first year of a building and site asset management plan led by building assessments by the Facility Maintenance division in conjunctions with the Public Works asset management division. Corrective funding amount would take care of projects for FY24 identified by the divisions. We have included an inflationary amount in addition to the base estimates to cover the anticipated increase in cost. In the future we will continue comprehensive building assessments completed internally for corrective maintenance to help prevent unforeseen maintenance issues in the future.
- SLA funding request for two Facility Maintenance Technicians with service trucks that will ensure City facilities are properly maintained and provide a safe environment for citizens and employees. Numerous facilities have been added to our workload in the past five years. The additional workload has been created by old and new facilities, and the expectation of quick response for service seven days a week. Departments and equipment such as, Police, Fire, Utilities locations, Parks, Security, Emergency Generators, require immediate attention and response. Adding trained technicians will reduce the probability of costly repairs and extended down time to facilities.

**CITY OF COLLEGE STATION
CAPITAL PROJECTS OPERATIONS
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Capital Projects Operations *	\$ 1,064,572	\$ 4,286,134	\$ 4,265,246	\$ 4,036,351	\$ 965,974	\$ 5,002,325	16.71%
TOTAL	\$ 1,064,572	\$ 4,286,134	\$ 4,265,246	\$ 4,036,351	\$ 965,974	\$ 5,002,325	16.71%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY22 to FY23
Salaries and Benefits	\$ 884,470	\$ 1,812,738	\$ 1,777,244	\$ 1,810,995	\$ 109,840	\$ 1,920,835	5.96%
Health Insurance	119,966	282,009	282,009	290,555	30,534	321,089	13.86%
Supplies	2,699	61,052	111,472	85,337	23,600	108,937	78.43%
Maintenance	6,900	411,113	411,113	528,712	4,000	532,712	29.58%
Purchased Services	50,538	1,719,222	1,683,408	1,320,752	678,000	1,998,752	16.26%
Capital Outlay	-	-	-	-	120,000	120,000	-
TOTAL	\$ 1,064,572	\$ 4,286,134	\$ 4,265,246	\$ 4,036,351	\$ 965,974	\$ 5,002,325	16.71%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY22 to FY23
Capital Projects Operations *	10.00	20.00		20.00	2.00	22.00	10.00%
TOTAL	10.00	20.00		20.00	2.00	22.00	10.00%

* Facilities Maintenance moved to Capital Projects Operations in FY23.

CAPITAL PROJECT OPERATIONS AND FACILITY MAINTENANCE STRATEGIC PLAN

Mission Statement

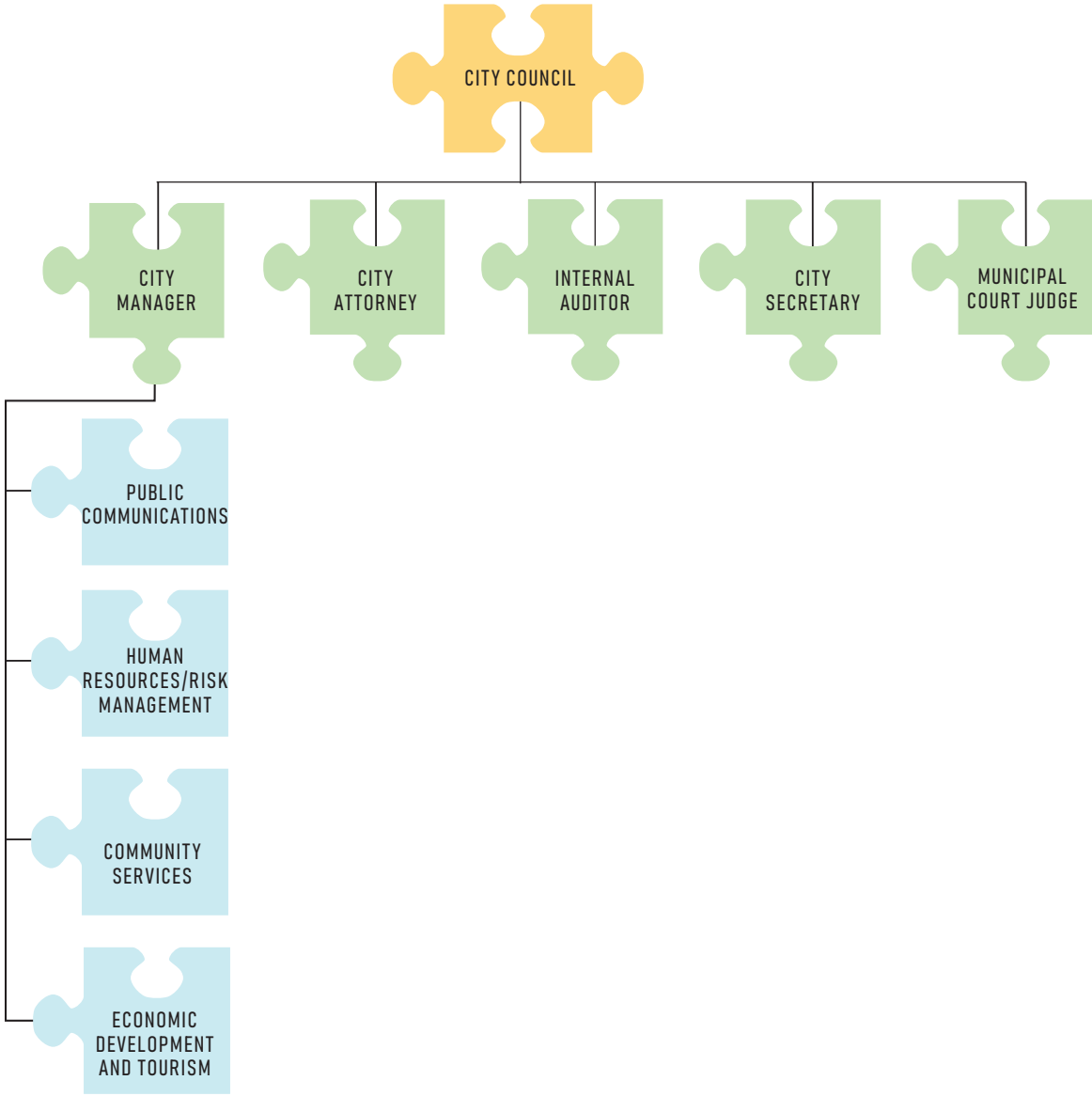
Capital Projects provides effective management of City infrastructure projects by overseeing the planning, design, land acquisition, procurement, and construction. We strive to deliver projects within budget and on schedule and to preserve and maintain all facilities in a manner that provides a safe and secure environment for the facilities' functions.

Top Departmental Goals

- 1) Goal: Provide effective and efficient management of capital improvement projects
 - Issue: Maintaining highly trained staff personnel
 - Plan of Action: Continue project management training and implement career progression
 - Strategic Initiative: Good Governance
- 2) Goal: Keep public informed of current and future capital improvement projects
 - Issue: Maintain current information on city's website and other media outlets
 - 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
 - Strategic Initiative: Core Services and Infrastructure, Improving Mobility
- 3) Goal: Deliver capital improvement projects on time and within budget
 - Issue: Managing projects by setting realistic timelines, negotiating reasonable consultant fees, and identifying ways to reduce construction costs
 - 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
 - Strategic Initiative: Good Governance, Core Services and Infrastructure, Financial Sustainability, Sustainable City
- 4) Goal: Maintain all facilities owned by the City of College Station
 - Issues: Provide repairs to city owned facilities in a timely manner
 - Plan of Action: Make sure Facility Maintenance division is staffed and prepared to make proper repairs to the facilities.
 - Strategic Initiative: Core Services and Infrastructure, Sustainable City
- 5) Goal: Maintain and track all Facility assets for the City of College Station
 - Issues: Tracking and maintaining building operation
 - Plan of Action: Track all city buildings and make sure all assets are repaired or replaced to a superior operating condition
 - Strategic Initiative: Core Services and Infrastructure, Financial Sustainability, Sustainable City, and Good Governance

GENERAL GOVERNMENT

CITY OF COLLEGE STATION



GENERAL GOVERNMENT DEPARTMENT

The General Government Department includes administrative functions of the City.



MAYOR AND COUNCIL

The **Mayor and Council** Division accounts for expenditures related to Council functions such as education and travel. The city council also establishes policies regarding zoning, parks, master greenway plan and development of yearly strategic issues.

CITY SECRETARY

The **City Secretary's** Office provides citizens with public information and implements requests for city records, attends and prepares official minutes of the city council meetings, conducts city elections, coordinates boards and commissions appointments, provides staff support to the mayor and council, and manages the council and city secretary budgets.

INTERNAL AUDITOR

The **Internal Auditor** conducts independent financial and performance audits of departments, offices, boards, activities, and agencies of the city to independently determine whether City resources and public funds are utilized economically, efficiently, and effectively.

CITY MANAGER OFFICE

The **City Manager's 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. This office also includes the **Neighborhood Services Division** that maintains collaborative partnerships among neighborhoods, partner jurisdictions, community organizations, and the City. Associations have the opportunity to develop regular communication with staff regarding area development and city services.

ECONOMIC DEVELOPMENT AND TOURISM

The **Economic Development and Tourism Division** provides guidance for retail planning and develop incentive programs to encourage prospective businesses to locate in the City of College Station. Tourism focus' on sales of events within the city and is funded by the Hotel Occupancy Tax Fund.

CITY ATTORNEY

The **City Attorney's Office** 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.

PUBLIC COMMUNICATIONS

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.

COMMUNITY SERVICES

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. Northgate District Management operates a surface parking lot and parking garage in the Northgate area of town. Operations in Northgate are funded by its own enterprise fund.



HUMAN RESOURCES

The **Human Resources Division** consists of Human Resources and Risk Management. 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.

The budget for FY24 includes the following service level adjustments:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Mayor and Council Food & Beverage	-	\$5,875	\$5,875	-	-
Mayor and Council Community Sponsorships	25,000	-	25,000	Goal 2	-
EconDev/Tourism USA TF Event Expense	900,000	-	900,000	Goal 3	KPI 4
Community Services Split Fund CDBG Staff	-	43,669	43,669	Goal 1	KPI 6
HR Employee Recognition Event	-	30,000	30,000	Goal 1	-
General Government SLAs Total	\$925,000	\$79,544	\$1,004,544		

KPIs are available at the link in the SLA table or in Appendix K.

- Mayor and Council requests funding for food & beverage cost for Council Meetings.
- Mayor and Council seeks to increase the annual budget for community sponsorships. The City is often called upon to provide support for projects, events, and agencies which assist in the City Council’s Strategic Plan initiatives.
- Economic Development and Tourism are hosting a major event with USA Track and Field for the Junior Olympics. This event is expected to produce significant direct revenue of \$800,000 that will offset costs.
- Human Resources’ employee recognition/event funding will promote the retention and engagement of employees.

**CITY OF COLLEGE STATION
GENERAL GOVERNMENT
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Mayor & Council	\$ 59,906	\$ 89,739	\$ 92,435	\$ 88,785	\$ 30,875	\$ 119,660	33.34%
City Secretary's Office	662,515	696,030	726,061	640,251	-	640,251	-8.01%
Internal Auditor	278,931	358,678	296,164	313,134	-	313,134	-12.70%
City Manager/Neighborhood Svcs	1,867,087	2,036,599	2,099,642	1,970,891	-	1,970,891	-3.23%
Economic Development	765,490	931,459	948,025	1,020,282	-	1,020,282	9.54%
City Attorney's Office	1,492,436	1,646,342	1,462,485	1,507,918	-	1,507,918	-8.41%
Public Communications	695,147	991,280	877,367	1,017,554	-	1,017,554	2.65%
Tourism Admin	418	-	-	-	900,000	900,000	-
Community Services	988,427	1,092,265	1,097,872	1,056,673	43,669	1,100,342	0.74%
Human Resources*	1,140,124	2,380,602	2,264,800	2,298,131	30,000	2,328,131	-2.20%
TOTAL	\$ 7,950,482	\$ 10,222,994	\$ 9,864,851	\$ 9,913,619	\$ 1,004,544	\$ 10,918,163	6.80%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 6,084,894	\$ 7,411,238	\$ 7,120,828	\$ 7,346,288	\$ 36,028	\$ 7,382,316	-0.39%
Health Insurance	764,613	967,661	957,110	979,257	7,641	986,898	1.99%
Supplies	223,095	394,305	365,458	369,661	60,875	430,536	9.19%
Maintenance	14,803	18,225	15,834	19,041	-	19,041	4.48%
Purchased Services	863,077	1,431,565	1,405,621	1,199,372	900,000	2,099,372	46.65%
Capital Outlay	-	-	-	-	-	-	-
TOTAL	\$ 7,950,482	\$ 10,222,994	\$ 9,864,851	\$ 9,913,619	\$ 1,004,544	\$ 10,918,163	6.80%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24	
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	10.00	10.00	10.00	-	10.00	0.00%	
Economic Development	4.00	4.00	4.00	-	4.00	0.00%	
City Attorney's Office	11.00	11.00	11.00	-	11.00	0.00%	
Public Communications	6.00	8.00	8.00	-	8.00	0.00%	
Community Services	10.00	10.00	10.00	0.50	10.50	5.00%	
Human Resources*	10.00	18.00	18.00	-	18.00	0.00%	
TOTAL	58.50	68.50	68.50	0.50	69.00	0.73%	

* 8.0 FTEs moved from the Insurance Funds to General Fund Human Resources in FY23.

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.
 - Issue: Since the implementation of the GovQA ORR system workflow processes have evolved based on user feedback and system upgrades.
 - Plan of Action: Provide a training based on our current workflow processes.
 - Strategic Initiative: Good Governance
- 2) Goal: Implement e-destruction form for electronic signatures, routing, and workflows.
 - Issue: Current routing uses paper forms, hand delivered making the process inefficient.
 - Plan of Action: Transition to the use of Laserfiche forms.
 - Strategic Initiative: Good Governance
- 3) Goal: Complete the remaining 10 department's retention schedules, along with inventorying /converting/destruction of city records in storage/office for retention. Project placed on hold for a short time due to staffing.
 - 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 lack of storage space, this goal will help minimize storage.
 - Plan of Action: Reduce the percentage record duplication, along with departmental coordination to convert media to .tiff or .pdf files, or complete retention process.
 - Strategic Initiative: Good Governance
- 4) Goal: Implement cross training throughout the department, with staff follow up.
 - Issue: Departmental changes in procedures, system changes, processes updates, and staffing over the years.
 - Plan of Action: Update policies and procedures, continue training staff on best practices for high quality customer and staff interactions.
 - Strategic Initiative: Core Services and Good Governance

5) Goal: Monitor and chart our continued growth in the issuance of Vital records.

- Issue: Vital record requests increased in FY21 – 2,499 and FY22 – 3,512 by 40.57% 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.
- Plan of Action: Track growth and security paper usage throughout the year to provide a clear understanding of inventory, budget standing, and optimize our buying cycle. (Look for efficiencies in process.)
- Strategic Initiative: Core Services and 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 FY24 Annual Audit Plan
 - 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.
 - 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.
 - Strategic Initiative: Good Governance
- 2) Goal: Conduct audit follow-up
 - Issue: The efficacy of the audit process depends on the extent to which audit recommendations are implemented. The actions taken by management to implement recommendations and mitigate the risk identified in audit reports are presented in an annual report provided to the City Council.
 - Plan of Action: Conduct audit follow-up review for all outstanding audit recommendations.
 - Strategic Initiative: Good Governance
- 3) Goal: Update policies and procedures to ensure compliance with 2023 GAS revisions
 - Issue: Government Auditing Standards (GAS), promulgated by the U.S. Government Accountability Office (GAO), establishes professional standards for conducting audits in government. The proposed 2023 revisions are scheduled to be adopted towards then end of fiscal year 2023.
 - Plan of Action: Examine all the 2023 GAS revisions. Review and update the Internal Audit Office's policies and procedures to ensure compliance with the updated standards.
 - Strategic Initiative: Good Governance
- 4) Goal: Develop automated audit testing procedures for key financial controls
 - Issue: As the City's staff, populations, and expenditures grow, the City's risk exposure also increases. Leveraging big data and automating audit tests in common risk areas will provide better audit coverage at lower resources cost. Therefore, the need for future staffing increases will be alleviated.
 - Plan of Action: Implement a continuous auditing and agile auditing program. This will be facilitated through the purchase of a specialized audit analytics software.
 - Strategic Initiative: Good Governance, Financial Sustainable City

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.
 - Issue: Maintain a qualified and motivated professional staff.
 - Plan of Action: Review City's vision, mission, and core values; Promote leadership development among staff, create a more diverse and inclusive workplace.
 - Strategic Initiative: Good Governance.
- 2) Goal: Promote community and economic development through strategic partnerships.
 - Issue: Continue to develop a diverse and growing economy.
 - 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.
 - Strategic Initiative: Sustainable City, Diverse and Growing Economy, Financial Sustainability.
- 3) Goal: Lead the FY24 Budget and Capital Improvement Program (CIP) Schedule and Budget.
 - Issue: Addressing core services and infrastructure.
 - Plan of Action: Provide support to ensure timely delivery of capital improvements. Review funding options for operating/capital projects.
 - Strategic Initiative: Core Services and Infrastructure, Improving Mobility.
- 4) Goal: Enhance relations with City Council and citizens.
 - Issue: Promote and deliver effective communication among City staff, elected officials, and the general public.
 - Plan of Action: Provide recommendations and implement policy supported by City Council; Encourage citizen engagement.
 - Strategic Initiative: Good Governance.
- 5) Goal: Strategically utilize available fund balances to meet City strategic projects.
 - Issue: The City has accumulated fund balances.
 - 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.
 - Strategic Initiative: Good Governance, Core Services and Infrastructure, Financial Sustainability, Sustainable City.

ECONOMIC DEVELOPMENT AND TOURISM STRATEGIC PLAN

Mission Statement

The Economic Development & Tourism 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 for new primary job growth.
 - Issue: Local economy is traditionally influenced by primary jobs in the education, government and service industries.
 - Plan of Action: Improve diversity of primary employment opportunities by recruiting a diverse range of industries through the provision of public and privately-owned shovel-ready sites.
 - Strategic Initiative: Diverse & Growing Economy
- 2) Goal: Support retail development and redevelopment opportunities.
 - Issue: Increase sales tax revenues through new retail development and stimulate additional investment in established commercial corridors.
 - Plan of Action: Support new development to serve growth areas while strategically facilitating reinvestment in underperforming, underutilized, or evolving commercial sites.
 - Strategic Initiative: Diverse & Growing Economy
- 3) Goal: Support and stimulate local tourism through sports tournaments, conventions, and event attractions.
 - Issue: There is a local need to draw more corporate meetings, conferences, sports tournaments, and other tourism events to College Station.
 - Plan of Action: Leverage existing venues and local partners to recruit tourism-related events that drive visitation.
 - Strategic Initiative: Diverse & Growing Economy
- 4) Goal: Sustain and enhance a high quality of life.
 - Issue: Sustaining a high quality of life requires both intentionality and strategic planning to ensure the best experience for both residents and the visitors brought into the destination.
 - Plan of Action: Seek high quality amenities, enhanced mobility options, and signature entertainment and event spaces that enhance both visitors' and residents' experiences.
 - Strategic Initiative: Diverse & Growing Economy

CITY ATTORNEY'S OFFICE

STRATEGIC PLAN

Mission Statement

With the highest integrity, the City Attorney's Office provides quality municipal legal counsel and services to the City, the City Council, appointed officials, and employees, while assisting the City with accomplishing its goals and serving the community effectively.

Top Departmental Goals

- 1) Goal: Meet increasing City departments and public officials demands for legal advice and services.
 - Issue: Increased requests for legal advice and services from City departments and public officials.
 - Plan of Action: Continue to evaluate and adjust legal resources provided to City departments and public officials.
 - Strategic Initiative: Good governance
- 2) Goal: Manage workload efficiently.
 - Issue: Increased legal advice and legal services in all areas resulting in a need to move to a paperless law practice.
 - Plan of Action: Work with IT and other departments to identify and implement efficient solutions.
 - Strategic Initiative: (a) Good governance (b) Financially sustainable City
- 3) Goal: Continue to develop and train capable attorney's and paralegals.
 - Issue: Increased volume and complexity of City business and municipal law.
 - Plan of Action: Continue individualized training plan for attorneys and paralegals.
 - Strategic Initiative: Good governance

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
 - Issue: Citizens struggle to understand the city's budget and have little awareness of capital project progress/success.
 - Plan of Action: Deliberate and transparent storytelling on all owned, earned, and paid communication channels to convey efficient use of taxpayer dollars.
 - Strategic Initiative: All initiatives
- 2) Goal: Expose a wide variety of audiences to city messaging
 - 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.
 - 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.
 - Strategic Initiative: All initiatives
- 3) Goal: Create opportunities for improved customer service and engagement
 - Issue: The city's website, under a decentralized administrator model, lacks the accuracy, consistency, and user experience that citizens and elected leaders expect.
 - 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.
 - Strategic Initiative: All initiatives

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.
 - Issue: To create programs and develop partnerships that serve the low-to-moderate income population and neighborhoods in College Station.
 - 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.
 - Strategic Initiative: Core Services & Infrastructure; Neighborhood Integrity; Diverse & Growing Economy
- 2) Goal: Increase safe and affordable housing opportunities.
 - Issue: To create more affordable housing units and continue programs to assist homebuyers.
 - 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.
 - Strategic Initiative: 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.
 - Issue: To promote and preserve a community with strong and safe neighborhoods.
 - 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.
 - Strategic Initiative: 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.
 - Issue: To maintain a clean and safe environment for people to live, work, and play.
 - 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.
 - Strategic Initiative: Good Governance; Financial Sustainability; Core Services and Infrastructure; Neighborhood Integrity; Diverse & Growing Economy; and Improving Mobility

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

- 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).
- 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.
- Strategic Initiative: Core Services & Infrastructure

2) Goal: Be an Employer of Choice: Workplace Culture & Engagement

- 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.
- 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.
- Strategic Initiative: Core Services & Infrastructure

4) Goal: Be an Employer of Choice: Employee Centric Experiences

- 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.
- 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.
- Strategic Initiative: Core Services & Infrastructure

5) Goal: Be an Employer of Choice: Safe & Secure Workplace & Community

- 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.
- 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.
- Strategic Initiative: Core Services & 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 only issues debt to meet capital needs.

Texas state law 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 FY24 tax rate to finance general government services, including debt service, is 51.4426 cents per \$100 of valuation. This is a decrease of 1.0187 cents compared to FY23. The FY24 debt service portion of the Proposed tax rate is 21.1441 cents per \$100 of valuation.

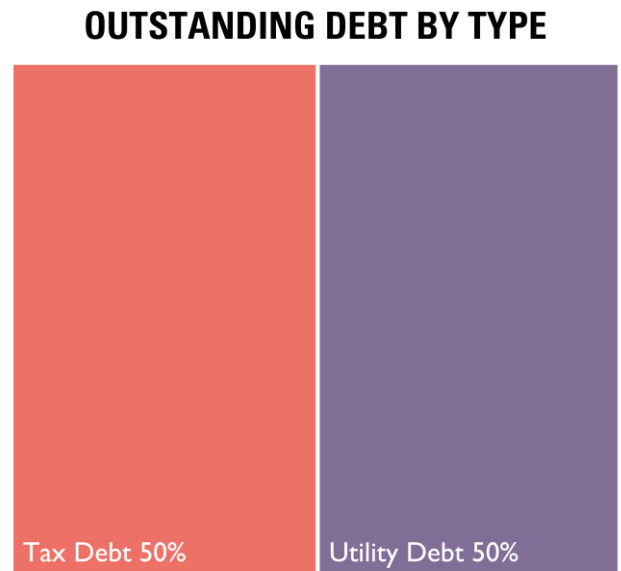
The Debt Service Fund is forecasted over 10 years by balancing debt issuances with capital expenses. Fund balance fluctuates as debt is issued and expended for capital projects. The City maintains a reserve policy of at least 8.33% of annual appropriated expenditures in the Debt Service Fund at the end of every fiscal year. For FY24, the City proposes increasing the reserve policy to 10%. The Fund complies with the existing and proposed policies. The most recent debt issued by the City of College Station earned the below ratings from Moody’s and Standard & Poor’s (S&P):

<i>Bond Type</i>	<i>Standard & Poor's</i>	<i>Moody's</i>	<i>Outlook</i>
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.

Property tax revenues for the debt portion of the tax rate are projected to increase 18.89% to \$28,859,722. This change is due to increases in property valuation and added property to the tax rolls. In past years, the fund also received a Cemetery transfer, which services debt issued by the City for the design and construction of a cemetery fence and building. The transfer will be deferred in FY24 but will continue in future years. FY24 investment earnings will be higher than the FY23 budget due to current interest rates. FY24 debt obligation payments will increase 10.99% due to additional debt issued in FY23. The debt issued in FY23 includes initial General Obligation bonds for voter approved projects and some Certificates of Obligation for existing projects.

Property tax backed debt makes up approximately half of the City’s total debt burden.



CITY OF COLLEGE STATION DEBT SERVICE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 8,221,266	\$ 7,538,407	\$ 7,538,407	\$ 6,489,920		\$ 6,489,920	
Revenues							
Ad Valorem Taxes	\$ 21,852,569	\$ 24,273,550	\$ 24,273,550	\$ 28,859,722	\$ -	\$ 28,859,722	18.89%
Investment Earnings	77,059	50,000	350,000	150,000	-	150,000	200.00%
Total Revenues	<u>\$ 21,929,628</u>	<u>\$ 24,323,550</u>	<u>\$ 24,623,550</u>	<u>\$ 29,009,722</u>	<u>\$ -</u>	<u>\$ 29,009,722</u>	19.27%
Total Funds Available	<u>\$ 30,150,894</u>	<u>\$ 31,861,957</u>	<u>\$ 32,161,957</u>	<u>\$ 35,499,642</u>		<u>\$ 35,499,642</u>	
Transfers:							
Transfers In	(466,164)	(468,073)	(468,073)	-	-	-	-100.00%
Total Transfers (Sources) Uses	<u>(466,164)</u>	<u>(468,073)</u>	<u>(468,073)</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.00%
Other (Sources) Uses							
Issuance of Refunding Bonds	-	-	-	-	-	-	-
Debt Service	23,060,398	26,131,110	26,131,110	29,001,900	-	29,001,900	10.99%
Refunded Bond Escrow, Agent Fees, Other	9,013	9,000	9,000	10,000	-	10,000	11.11%
Total Other (Sources) Uses	<u>23,069,411</u>	<u>26,140,110</u>	<u>26,140,110</u>	<u>29,011,900</u>	<u>-</u>	<u>29,011,900</u>	10.99%
Total Expenditures & Transfers	<u>\$ 22,603,247</u>	<u>\$ 25,672,037</u>	<u>\$ 25,672,037</u>	<u>\$ 29,011,900</u>	<u>\$ -</u>	<u>\$ 29,011,900</u>	13.01%
Total Increase (Decrease)	<u>\$ (673,619)</u>	<u>\$ (1,348,487)</u>	<u>\$ (1,048,487)</u>	<u>\$ (2,178)</u>	<u>\$ -</u>	<u>\$ (2,178)</u>	
Measurement Focus Increase (Decrease)	(9,240)						
Ending Fund Balance	<u><u>\$ 7,538,407</u></u>	<u><u>\$ 6,189,920</u></u>	<u><u>\$ 6,489,920</u></u>	<u><u>\$ 6,487,742</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,487,742</u></u>	4.81%

5-YEAR DEBT SERVICE FUND FORECAST

	FY23	FY24	FY25	FY26	FY27	FY28
	Year-End Estimate	Proposed Budget	Forecasted	Forecasted	Forecasted	Forecasted
Beginning Fund Balance	\$ 7,538,407	\$ 6,489,920	\$ 6,487,742	\$ 6,354,485	\$ 6,160,275	\$ 5,109,023
Revenues						
Current Revenues	24,623,550	29,009,722	31,150,264	32,339,682	33,538,578	34,798,517
Total Revenues	\$ 24,623,550	\$ 29,009,722	\$ 31,150,264	\$ 32,339,682	\$ 33,538,578	\$ 34,798,517
Transfers:						
Transfers In	(468,073)	-	(472,455)	(472,349)	(475,334)	(382,156)
Total Transfers (Sources) Uses	\$ (468,073)	\$ -	\$ (472,455)	\$ (472,349)	\$ (475,334)	\$ (382,156)
Other (Sources) Uses						
Debt Service	\$ 26,131,110	\$ 29,001,900	\$ 31,745,976	\$ 32,996,241	\$ 35,055,164	\$ 36,164,276
Other (Sources) Uses	9,000	10,000	10,000	10,000	10,000	10,000
Total Other (Sources) Uses	\$ 26,140,110	\$ 29,011,900	\$ 31,755,976	\$ 33,006,241	\$ 35,065,164	\$ 36,174,276
Total Expenditures & Transfers	\$ 25,672,037	\$ 29,011,900	\$ 31,283,521	\$ 32,533,892	\$ 34,589,830	\$ 35,792,120
Increase (Decrease)	\$ (1,048,487)	\$ (2,178)	\$ (133,257)	\$ (194,210)	\$ (1,051,252)	\$ (993,604)
Ending Fund Balance	\$ 6,489,920	\$ 6,487,742	\$ 6,354,485	\$ 6,160,275	\$ 5,109,023	\$ 4,115,420
Fund Balance Required*	2,177,471	2,901,190	3,175,598	3,300,624	3,506,516	3,617,428

*The FY23 reserve requirement is 8.33% of expenses; the City is proposing a reserve balance of 10% starting in FY24.

DEBT SERVICE SUMMARY OF REQUIREMENTS FOR FY24 (ALL SERIES)

CERTIFICATES OF OBLIGATION AND GENERAL OBLIGATION BONDS

GENERAL OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT (1)	ELECTRIC (2)	WATER (2)	WASTE WATER (2)	MUNICIPAL CEMETERY (3)	BVSWMA, INC.	TOTAL
G.O. Series 2013	395,000	-	-	-	-	-	395,000
G.O. Series 2013 Ref.	610,000	245,000	335,000	-	-	-	1,190,000
G.O. Series 2014	600,000	-	-	-	-	-	600,000
G.O. Series 2014 Ref.	855,000	510,000	385,000	190,000	-	-	1,940,000
G.O. Series 2016	380,000	-	-	-	-	-	380,000
G.O. Series 2016 Ref.	1,380,000	540,000	1,050,000	445,000	-	-	3,415,000
G.O. Series 2017	710,000	-	-	-	-	-	710,000
G.O. Series 2017 Ref.	205,000	670,000	390,000	-	-	260,000	1,525,000
G.O. Series 2020 Ref.	1,451,700	1,077,300	167,600	733,500	-	-	3,430,100
G.O. Series 2023	255,000	-	-	-	-	-	255,000
TOTAL PRINCIPAL	\$ 6,841,700	\$ 3,042,300	\$ 2,327,600	\$ 1,368,500	\$ -	\$ 260,000	\$ 13,840,100

ISSUE - INTEREST

G.O. Series 2013	199,900	-	-	-	-	-	199,900
G.O. Series 2013 Ref.	47,500	19,100	26,100	-	-	-	92,700
G.O. Series 2014	318,400	-	-	-	-	-	318,400
G.O. Series 2014 Ref.	114,900	67,500	51,900	25,800	-	-	260,100
G.O. Series 2016	178,000	-	-	-	-	-	178,000
G.O. Series 2016 Ref.	242,300	95,300	176,100	73,300	-	-	587,000
G.O. Series 2017	431,700	-	-	-	-	-	431,700
G.O. Series 2017 Ref.	56,900	178,400	105,400	-	-	69,100	409,800
G.O. Series 2020 Ref.	401,100	183,400	10,500	98,600	-	-	693,600
G.O. Series 2023	400,000	-	-	-	-	-	400,000
TOTAL INTEREST	\$ 2,390,700	\$ 543,700	\$ 370,000	\$ 197,700	\$ -	\$ 69,100	\$ 3,571,200

TOTAL PAYMENT	\$ 9,232,400	\$ 3,586,000	\$ 2,697,600	\$ 1,566,200	\$ -	\$ 329,100	\$ 17,411,300
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CERTIFICATES OF OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT (1)	ELECTRIC (2)	WATER (2)	WASTE WATER (2)	MUNICIPAL CEMETERY (3)	TOTAL
C.O. Series 2013	-	410,000	-	100,000	-	510,000
C.O. Series 2014	945,000	355,000	265,000	460,000	-	2,025,000
C.O. Series 2016	980,000	-	410,000	-	-	1,390,000
C.O. Series 2017	2,175,000	-	315,000	185,000	-	2,675,000
C.O. Series 2018	695,000	250,000	140,000	395,000	-	1,480,000
C.O. Series 2019	1,745,000	565,000	460,000	885,000	-	3,655,000
C.O. Series 2020	240,000	-	100,000	610,000	-	950,000
C.O. Series 2021	960,000	505,000	280,000	370,000	-	2,115,000
C.O. Series 2022	1,395,000	280,000	240,000	370,000	-	2,285,000
C.O. Series 2023	4,205,000	265,000	195,000	50,000	-	4,715,000
TOTAL PRINCIPAL	\$ 13,340,000	\$ 2,630,000	\$ 2,405,000	\$ 3,425,000	\$ -	\$ 21,800,000

ISSUE - INTEREST

C.O. Series 2013	-	191,100	-	46,300	-	237,400
C.O. Series 2014	155,400	244,900	181,400	318,500	-	900,200
C.O. Series 2016	378,100	-	158,400	-	-	536,500
C.O. Series 2017	1,311,000	-	239,700	142,400	-	1,693,100
C.O. Series 2018	475,800	185,400	105,000	294,000	-	1,060,200
C.O. Series 2019	1,129,900	75,100	390,500	750,000	-	2,345,500
C.O. Series 2020	53,700	-	79,500	487,400	-	620,600
C.O. Series 2021	659,500	462,400	255,500	336,700	-	1,714,100
C.O. Series 2022	1,861,100	428,300	361,000	563,000	-	3,213,400
C.O. Series 2023	405,000	500,000	400,000	110,000	-	1,415,000

TOTAL INTEREST	\$ 6,429,500	\$ 2,087,200	\$ 2,171,000	\$ 3,048,300	\$ -	\$ 13,736,000
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TOTAL PAYMENT	\$ 19,769,500	\$ 4,717,200	\$ 4,576,000	\$ 6,473,300	\$ -	\$ 35,536,000
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1. This debt will be paid out of the Debt Service Fund.

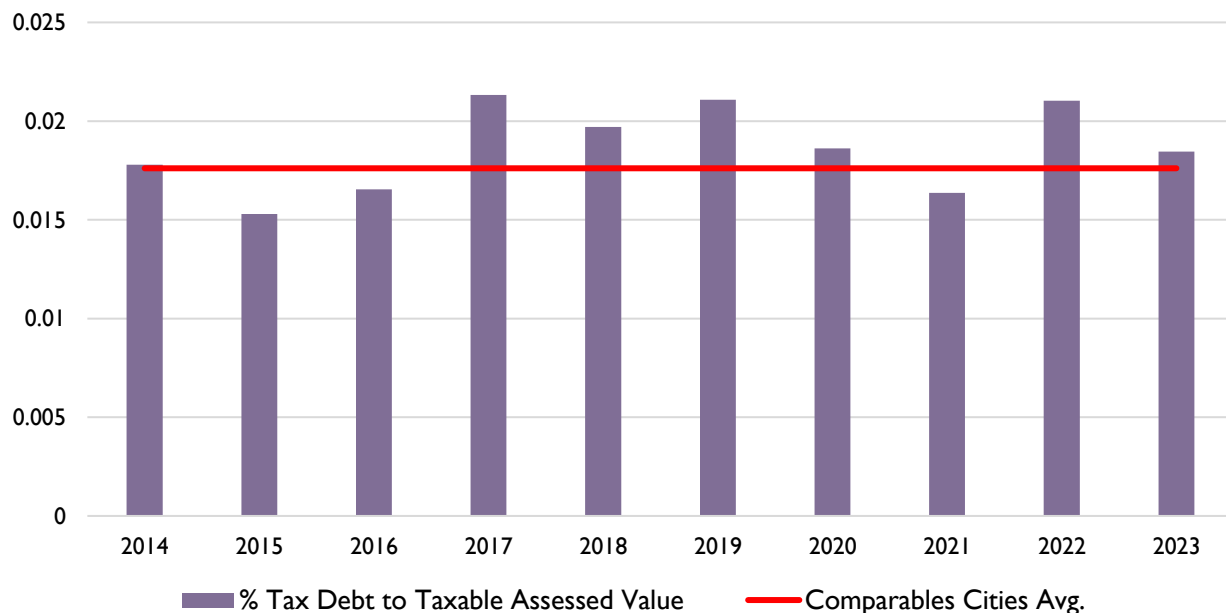
2. Utility GOBs were originally COs refunded by the City. This GOB and CO debt is serviced directly by the issuing Utility fund.

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 FUND – DEBT SERVICE REQUIREMENTS ALL GOB & CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCT. 1
FY24	20,181,700	8,820,200	29,001,900	215,485,989
FY25	15,277,029	7,665,004	22,942,033	195,304,289
FY26	15,367,698	6,907,422	22,275,120	180,027,260
FY27	14,196,415	6,213,375	20,409,790	164,659,562
FY28	12,920,422	5,603,551	18,523,973	150,463,147
FY29	12,998,435	5,037,946	18,036,381	137,542,725
FY30	13,009,020	4,484,807	17,493,827	124,544,290
FY31	11,915,210	3,956,328	15,871,538	111,535,270
FY32	12,394,760	3,465,174	15,859,934	99,620,060
FY33	12,676,750	2,977,868	15,654,618	87,225,300
FY34	12,572,550	2,505,596	15,078,146	74,548,550
FY35	11,743,170	2,077,945	13,821,115	61,976,000
FY36	12,153,580	1,674,531	13,828,111	50,232,830
FY37	10,993,800	1,276,548	12,270,348	38,079,250
FY38	7,273,790	947,573	8,221,363	27,085,450
FY39	6,453,560	692,120	7,145,680	19,811,660
FY40	4,348,100	484,639	4,832,739	13,358,100
FY41	4,645,000	299,813	4,944,813	9,010,000
FY42	3,615,000	116,775	3,731,775	4,365,000
FY43	750,000	15,000	765,000	750,000

OUTSTANDING TAX DEBT VS TAXABLE ASSESSED VALUATION



ECONOMIC DEVELOPMENT SUBFUND



Economic Development programs are designed to attract industry and investment, create jobs and otherwise grow the economy. The Economic Development Subfund accounts for the payments under Council approved agreements. It is a subsidiary fund of the General Fund.



Revenue is an annual transfer-in from the General Fund. The expenditure budget is comprised of economic development incentives to various business prospects. These agreements are more commonly known as 380 agreements. This assistance is aimed at providing prospective businesses with start-up resources and provides existing businesses the opportunity to expand operations.

<i>Economic Development Incentives</i>		
Organization	FY23 Year End Estimate	FY24 Budget
Fujifilm Biotechnologies	\$153,097	\$109,355
College Station Science Park LLC	69,228	76,324
BioCorridor Agreement with City of Bryan	176,695	194,534
Costco	183,384	-
Total Incentives	\$582,674	\$380,213

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 area. In prior years, the City made annual payments to Viasat, Strategic Behavior Health and Costco.

The City expects that the General Fund transfer to this subfund will cover the total budgeted incentive payments and any related miscellaneous expenses. Any new agreements are brought to Council for approval.

CITY OF COLLEGE STATION

ECONOMIC DEVELOPMENT SUBFUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 1,650,499	\$ 1,676,567	\$ 1,676,567	\$ 1,317,470			\$1,317,470	
Revenues								
Investment Earnings	\$ 14,081	\$ 15,000	\$ 15,000	\$ 50,000	\$ -		\$ 50,000	233.33%
Misc Non-Operating	44	-	-	-	-		-	-
Total Revenues	<u>\$ 14,125</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>		<u>\$ 50,000</u>	233.33%
Total Funds Available	<u>\$ 1,664,624</u>	<u>\$ 1,691,567</u>	<u>\$ 1,691,567</u>	<u>\$ 1,367,470</u>			<u>\$1,367,470</u>	
Expenditures:								
General Government Dept	\$ 360,704	\$ 724,097	\$ 724,097	\$ 724,100	\$ -		\$ 724,100	0.00%
Total Operating Expenditures	<u>\$ 360,704</u>	<u>\$ 724,097</u>	<u>\$ 724,097</u>	<u>\$ 724,100</u>	<u>\$ -</u>		<u>\$ 724,100</u>	0.00%
Transfers:								
Transfers In	(375,000)	(350,000)	(350,000)	(350,000)	-		(350,000)	0.00%
Total Transfers (Sources) Uses	<u>(375,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>		<u>(350,000)</u>	0.00%
Total Expenditures & Transfers	<u>\$ (14,296)</u>	<u>\$ 374,097</u>	<u>\$ 374,097</u>	<u>\$ 374,100</u>	<u>\$ -</u>		<u>\$ 374,100</u>	0.00%
Total Increase (Decrease)	\$ 28,421	\$ (359,097)	\$ (359,097)	\$ (324,100)	\$ -		\$ (324,100)	
Measurement Focus Increase (Decrease)	(2,353)							
Ending Fund Balance	<u><u>\$ 1,676,567</u></u>	<u><u>\$ 1,317,470</u></u>	<u><u>\$ 1,317,470</u></u>	<u><u>\$ 993,370</u></u>	<u><u>\$ -</u></u>		<u><u>\$ 993,370</u></u>	-24.60%

**CITY OF COLLEE STATION
ECONOMIC DEVELOPMENT SUBFUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Economic Development Dept	\$ 360,704	\$ 724,097	\$ 724,097	\$ 724,100	\$ -	\$ 724,100	0.00%
TOTAL	\$ 360,704	\$ 724,097	\$ 724,097	\$ 724,100	\$ -	\$ 724,100	0.00%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-
Purchased Services	359,257	724,097	724,097	724,100	-	724,100	0.00%
Capital Outlay	1,447	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 360,704	\$ 724,097	\$ 724,097	\$ 724,100	\$ -	\$ 724,100	0.00%

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 Efficiency Time Payment Fee Fund improves the efficiency of the administration of justice in College Station. Ten percent of the total fee collected is retained 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.

FY24 revenue is projected to slightly increase due to current trends. The FY24 operating budget is planned to slightly increase to account for inflationary pressure in supplies and other necessary operating costs.

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 in an area designated as “Midtown” in College Station. 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. No activity is budgeted in FY24.

CITY OF COLLEGE STATION

EFFICIENCY TIME PAYMENT SUBFUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 74,908	\$ 83,184	\$ 83,184	\$ 99,034		\$ 99,034	
Revenues							
Fines and Penalties	\$ 12,923	\$ 10,800	\$ 19,150	\$ 16,400	\$ -	\$ 16,400	51.85%
Investment Earnings	650	140	3,350	1,600	-	1,600	1042.86%
Total Revenues	\$ 13,573	\$ 10,940	\$ 22,500	\$ 18,000	\$ -	\$ 18,000	64.53%
Total Funds Available	\$ 88,482	\$ 94,124	\$ 105,684	\$ 117,034		\$ 117,034	
Expenditures:							
Fiscal Services Dept	\$ 5,298	\$ 8,884	\$ 6,650	\$ 9,110	\$ -	\$ 9,110	2.54%
Total Operating Expenditures	\$ 5,298	\$ 8,884	\$ 6,650	\$ 9,110	\$ -	\$ 9,110	2.54%
Total Expenditures & Transfers	\$ 5,298	\$ 8,884	\$ 6,650	\$ 9,110	\$ -	\$ 9,110	2.54%
Total Increase (Decrease)	\$ 8,275	\$ 2,056	\$ 15,850	\$ 8,890	\$ -	\$ 8,890	
Measurement Focus Increase (Decrease)	-						
Ending Fund Balance	\$ 83,184	\$ 85,240	\$ 99,034	\$ 107,924	\$ -	\$ 107,924	26.61%

**CITY OF COLLEGE STATION
EFFICIENCY TIME PAYMENT SUBFUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Municipal Court	\$ 5,298	\$ 8,884	\$ 6,650	\$ 9,110	\$ -	\$ 9,110	2.54%
TOTAL	\$ 5,298	\$ 8,884	\$ 6,650	\$ 9,110	\$ -	\$ 9,110	2.54%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Maintenance	-	4,000	350	4,000	-	4,000	0.00%
Purchased Services	5,298	4,884	6,300	5,110	-	5,110	4.63%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 5,298	\$ 8,884	\$ 6,650	\$ 9,110	\$ -	\$ 9,110	2.54%

CITY OF COLLEGE STATION

SPRING CREEK LOCAL GOVERNMENT SUBFUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ (189,252)	\$ 25,000	\$ 25,000	\$ 25,000			\$ 25,000		
Revenues									
Gain (Loss) on Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
Total Funds Available	(\$189,252)	\$25,000	\$25,000	\$25,000			\$25,000		
Expenditures:									
General Government Dept	-	25,000	-	-	-	-	-		-100.00%
Total Operating Expenditures	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -		-100.00%
Transfers:									
Transfers In	(217,492)	-	-	-	-	-	-		-
G&A Transfers Out	3,240	-	-	-	-	-	-		-
Total Transfers (Sources) Uses	(214,252)	-	-	-	-	-	-		-
Total Expenditures & Transfers	\$ (214,252)	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -		-100.00%
Total Increase (Decrease)	\$ 214,252	\$ (25,000)	\$ -	\$ -	\$ -	\$ -	\$ -		
Measurement Focus Increase (Decrease)	-								
Ending Fund Balance	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 25,000		-

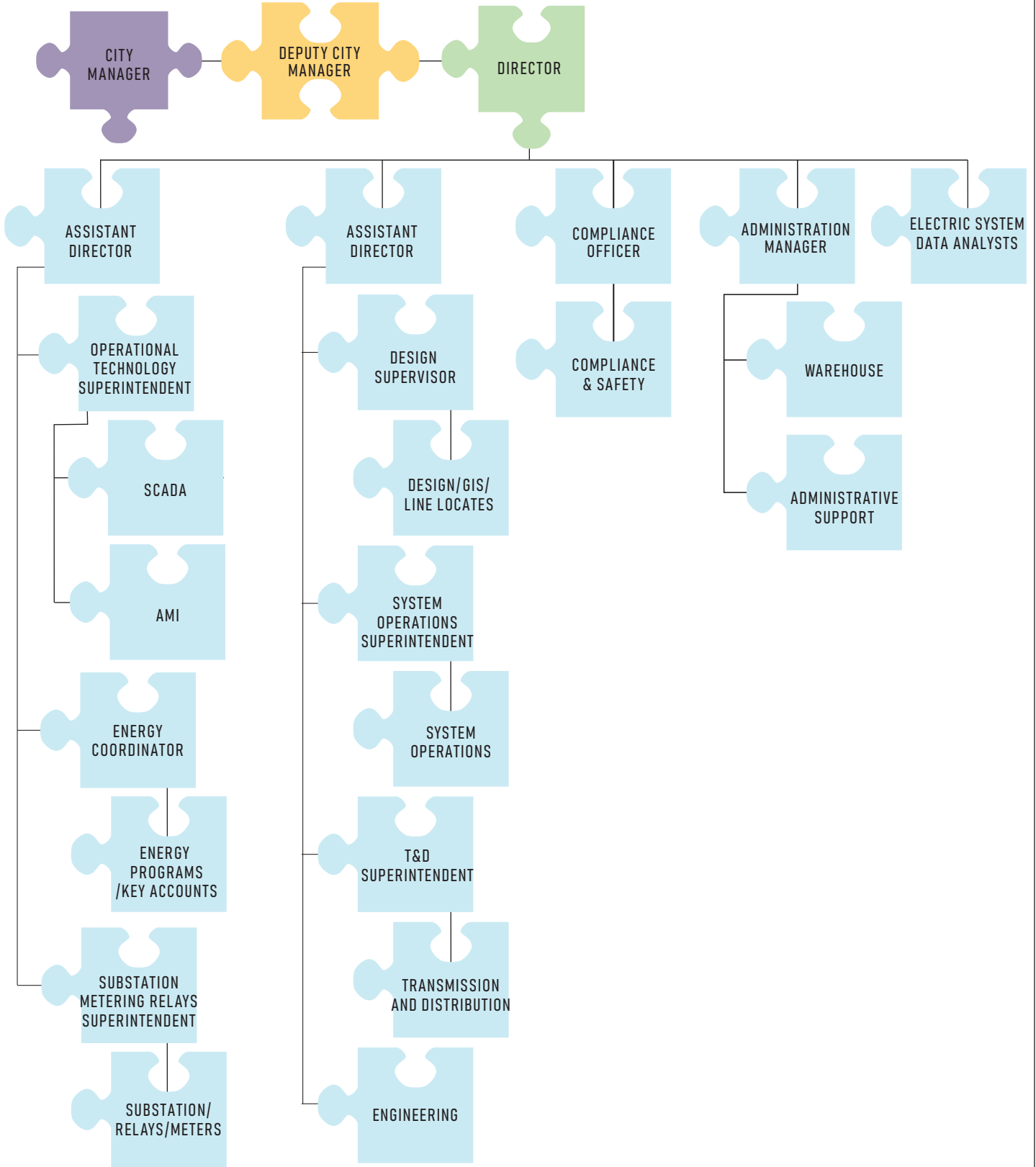
**CITY OF COLLEGE STATION
 SPRING CREEK LOCAL GOVT SUBFUND
 OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
General Govt Dept	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	-100.00%
TOTAL	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	-100.00%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-
Purchased Services	-	25,000	-	-	-	-	-100.00%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	-100.00%

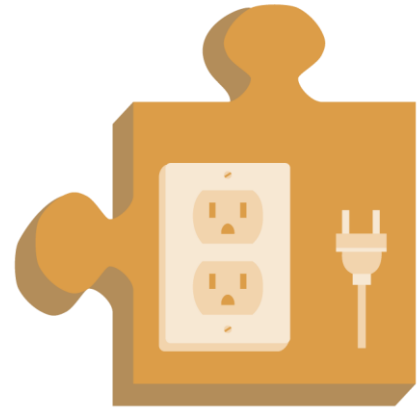
ELECTRIC UTILITY

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. Electric maintains high standards of reliability to meet citizens’ electric consumption while meeting or exceeding all applicable local, state, and federal compliance requirements. The Utility recovers the full cost of service by charging consumption on a per kilowatt-hour (kWh) basis.



The Electric system includes:

- 91.00 FTEs serving 45,546 City meters and 5,913 street/rental lights.
- Approximately 20 miles of transmission lines.
- Approximately 750 miles of underground and 335 miles of overhead distribution lines.
- Eight substations, with a ninth in preliminary construction.
- Approximate annual energy sales of 930,654 megawatt-hour (MWh).

Electric revenues are budgeted 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 consistent growth in consumption and total customers.



The City reexamined historical KPIs and aligned them with the City’s strategic plan. The FY24 Budget includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	KPI
Underground Bore Machine	\$180,000	\$28,500	\$208,500	Goal 3	SAIDI KPI
Cost of Service Study	80,000	-	80,000	Goal 3	
TextPower Software Monthly Fees	-	26,200	26,200	Goal 3	CAIDI KPI
Electric Fund SLAs Total	\$260,000	\$54,700	\$314,700		

KPIs are available at the link in the SLA table or in Appendix K.

The above SLAs will provide the necessary equipment to maintain and improve the system, assist in determining updated revenue requirements, and improve customer service and communication during planned and unplanned outage events. The SLAs relate to the System Average Interruption Duration Index (SAIDI) and Customer Average Interruption Duration Index (CAIDI) KPIs.

In FY22, the Utility realized unexpected revenues due to the historic summer drought conditions which increased residential and commercial consumption. These additional revenues helped offset increased Purchase Power costs due to sustained higher natural gas prices in FY22. The FY23 revenue year-end estimate reflects the rate increase, sustained increases in customer consumption, and higher investment

earnings due to current interest rates. The FY23 expense year-end estimate reflects lower than expected Purchase Power costs combined with continuing inflationary pressures affecting other operational costs.

The City is not proposing any FY24 metered rate increases. The Transmission Delivery Adjustment (TDA) surcharge will be adjusted to match the expected FY24 cost of service. The TDA covers transmission and congestion charges incurred to bring power to College Station. These expenses are included in the Operations Expenditure Summary's Purchase Power/Transmission row. The City reviews and updates the TDA annually.

Higher consumption continued across all customer classes in FY23. As a result, FY24 budgeted operating revenue incorporates averaged actuals adjusted for rate increases and weather patterns. Budgeted FY24 residential and commercial revenues are significantly higher due to sustained consumption growth first realized in FY22-FY23. Higher investment earnings are expected due to current interest rates. All other revenue budgets remain consistent with the prior year.

The FY24 operating budget increased due to higher expected Purchase Power costs, which increase with customer demand/consumption. Additionally, the Purchase Power budget was adjusted for possible natural gas price fluctuations. We adjusted some operating expenses due to inflationary pressures while the Direct Capital budget increased due to higher material costs.

The FY24 General Fund Transfer remains relatively flat to rebuild the Utility's reserve and to cover increased capital and Purchase Power costs. Additional operating revenue generated by the FY23 rate increase and increased consumption will remain in the Electric fund. As a result, the General Fund Transfer is not set to the maximum allowed by the Fiscal and Budgetary Policy Statement.

The Utility Customer Service transfer decreased due to the expected operating needs and available resources in that fund. Debt service increased because the FY23-FY24 capital expenses are funded primarily via debt. G&A Transfers increased due to an updated allocation model for IT, Finance, HR, and other shared services across all departments. Given current and forecasted fund balance, FY24 also includes some cash for capital.

FY24 also includes an increased Electric Risk Mitigation Fund transfer due to projected fund balance. This Fund established a reserve for unexpected, extraordinary utility risks and resulting expenses. Staff evaluates fund balance annually and will adjust future budgeted transfers.

The City estimates that the FY24 ending working capital will decrease due to the budgeted cash for capital and Risk Mitigation Fund transfer. The Utility has sufficient recurring revenues to cover regular recurring operating and non-operating expenses. The projected FY24 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.

CITY OF COLLEGE STATION

ELECTRIC FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 23,502,780	\$ 32,790,094	\$ 32,790,094	\$ 41,917,474		\$ 41,917,474	
Revenues							
Residential	\$ 59,871,856	\$ 57,550,000	\$ 63,000,000	\$ 63,500,000	\$ -	\$ 63,500,000	10.34%
Commercial	38,812,916	38,900,000	41,500,000	40,500,000	-	40,500,000	4.11%
Transmission Delivery Adjustment	13,079,792	14,300,000	14,300,000	15,100,000	-	15,100,000	5.59%
Charges for Services	96,057	90,000	95,000	90,000	-	90,000	0.00%
Fines and Penalties	1,248,040	1,200,000	1,300,000	1,200,000	-	1,200,000	0.00%
Rents, Royalties and Contributions	356,330	300,000	350,000	300,000	-	300,000	0.00%
Other Revenue	4,339,322	4,515,000	4,265,000	4,365,000	-	4,365,000	-3.32%
Non-Governmental Grants	2,500	-	1,500	-	-	-	-
Investment Earnings	225,269	227,000	1,466,055	1,468,000	-	1,468,000	546.70%
Misc Non-Operating	421,540	150,000	691,329	230,000	-	230,000	53.33%
Gain (Loss) on Sale of Assets	(769,904)	-	(311,699)	-	-	-	-
Total Revenues	\$ 117,683,719	\$ 117,232,000	\$ 126,657,185	\$ 126,753,000	\$ -	\$ 126,753,000	8.12%
Total Funds Available	\$ 141,186,499	\$ 150,022,094	\$ 159,447,279	\$ 168,670,474	\$ -	\$ 168,670,474	
Expenditures:							
Electric Dept	\$ 94,027,950	\$ 98,985,491	\$ 95,921,100	\$ 101,711,621	\$ 134,700	\$ 101,846,321	2.89%
Direct Capital - Electric	180,320	335,100	181,784	400,000	180,000	580,000	73.08%
Pay Plan Contingency	-	94,127	94,127	682,652	-	682,652	
Total Operating Expenditures	\$ 94,208,269	\$ 99,414,718	\$ 96,197,011	\$ 102,794,273	\$ 314,700	\$ 103,108,973	3.72%
Transfers:							
Transfers In - Street Lights	(504,996)	(510,000)	(510,000)	(515,000)	-	(515,000)	0.98%
Transfers In - CIP	(2,146,355)	-	-	-	-	-	-
Transfers In - Replacements	(264,471)	(645,230)	(645,230)	-	-	-	-100.00%
Transfers In - W/WV G&A	(673,860)	(794,009)	(794,009)	(909,633)	-	(909,633)	14.56%
Interdept Exp - Utility Billing	1,260,000	1,260,000	1,260,000	983,000	-	983,000	-21.98%
General Fund Transfer	9,549,996	9,765,000	9,765,000	9,863,000	-	9,863,000	1.00%
Debt Service Transfer	7,403,444	7,884,440	7,884,440	8,303,200	-	8,303,200	5.31%
Transfers Out	100,000	-	-	6,000,000	-	6,000,000	-
G&A Transfers Out	1,723,620	1,899,117	1,899,117	2,072,845	-	2,072,845	9.15%
Cash for Capital	-	1,500,000	1,500,000	2,500,000	-	2,500,000	66.67%
Total Transfers (Sources) Uses	16,447,377	20,359,318	20,359,318	28,297,412	-	28,297,412	38.99%
Other (Sources) Uses							
Vehicle Replacements/Purchases	264,471	823,476	823,476	-	-	-	-100.00%
Debt Issuance Costs	88,705	-	-	-	-	-	-
Other	746,130	-	-	-	-	-	-
Contingency	-	150,000	150,000	150,000	-	150,000	0.00%
Total Other (Sources) Uses	1,099,306	973,476	973,476	150,000	-	150,000	-84.59%
Total Expenditures & Transfers	\$ 111,754,952	\$ 120,747,512	\$ 117,529,805	\$ 131,241,685	\$ 314,700	\$ 131,556,385	8.95%
Total Increase (Decrease)*	\$ 5,928,767	\$ (3,515,512)	\$ 9,127,380	\$ (4,488,685)	\$ (314,700)	\$ (4,803,385)	
Measurement Focus Increase (Decrease)	3,358,547						
Ending Working Capital	\$ 32,790,094	\$ 29,274,582	\$ 41,917,474	\$ 37,428,789	\$ (314,700)	\$ 37,114,089	26.78%

* Total FY24 Budget change includes 1-time expenses/transfers.

CITY OF COLLEGE STATION ELECTRIC FUND FIVE YEAR FORECAST

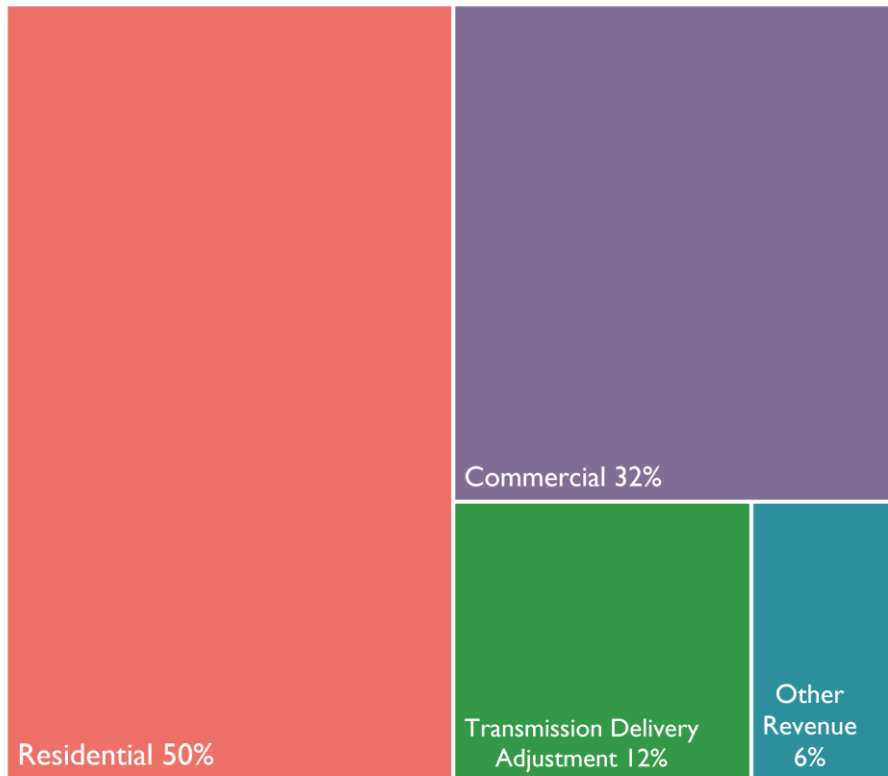
	FY23 Year-End Estimate	FY24 Proposed Budget	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted
Beginning Working Capital	\$32,790,094	\$41,917,474	\$37,114,089	\$32,208,080	\$27,666,630	\$25,609,368
Total Revenues	126,657,185	126,753,000	127,891,000	129,769,000	131,769,000	133,879,000
Total Funds Available	\$159,447,279	\$168,670,474	\$165,005,089	\$161,977,080	\$159,435,630	\$159,488,368
Total Operating Expenditures	96,197,011	103,108,973	102,306,815	102,791,207	102,226,627	100,337,959
Total Transfers (Sources) Uses	20,359,318	28,297,412	30,340,194	31,369,243	31,449,635	32,152,464
Total Other (Sources) Uses	973,476	150,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$117,529,805	\$131,556,385	\$132,797,009	\$134,310,450	\$133,826,262	\$132,640,423
Total Increase (Decrease)*	\$9,127,380	(\$4,803,385)	(4,906,009)	(4,541,450)	(2,057,262)	1,238,577
Measurement Focus Increase (Decrease)						
Ending Working Capital	\$41,917,474	\$37,114,089	\$32,208,080	\$27,666,630	\$25,609,368	\$26,847,945

* Total FY24 Budget change includes 1-time expenses/transfers.

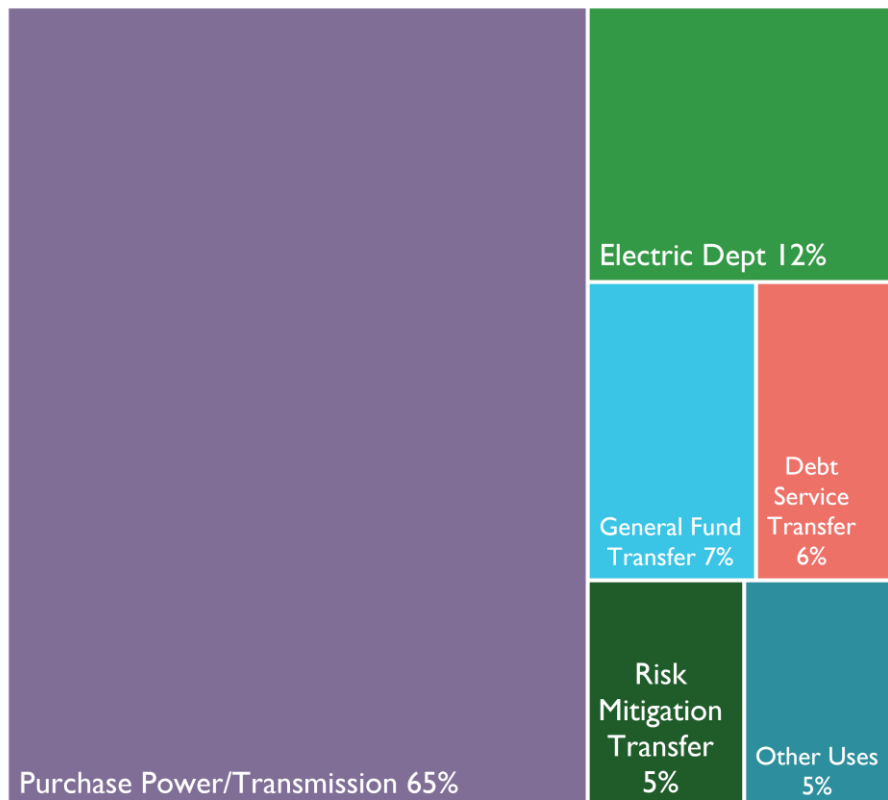
Forecast developed in 2023 - future years are subject to change based on the facts and circumstances at the time of analysis.

The forecast does not include any rate changes. The forecast does include possible 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							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Warehouse	\$ 302,684	\$ 372,101	\$ 338,432	\$ 365,700	\$ -	\$ 365,700	-1.72%
Operations Administration	3,060,238	4,057,029	4,087,189	3,524,217	108,500	3,632,717	-10.46%
Substations	1,691,644	2,087,324	1,914,920	2,066,015	-	2,066,015	-1.02%
Utility Dispatch	1,651,312	1,607,514	1,694,232	1,548,920	26,200	1,575,120	-2.02%
Electric Compliance	407,745	458,997	419,726	489,001	-	489,001	6.54%
Engineering & Design (E&D)	1,219,243	1,193,825	1,498,604	1,341,184	-	1,341,184	12.34%
Energy Conservation	455,905	642,356	519,181	621,446	-	621,446	-3.26%
Transmission / Distribution	3,851,683	4,419,399	4,271,210	4,345,970	-	4,345,970	-1.66%
SCADA	670,347	659,757	699,282	632,493	-	632,493	-4.13%
AMI	659,674	787,189	715,281	776,675	-	776,675	-1.34%
Purchased Power/Transmission	80,057,475	82,700,000	79,763,043	86,000,000	-	86,000,000	3.99%
Direct Capital	180,320	335,100	181,784	400,000	180,000	580,000	73.08%
Pay Plan Contingency	-	94,127	94,127	682,652	-	682,652	
TOTAL	\$ 94,208,269	\$ 99,414,718	\$ 96,197,011	\$ 102,794,273	\$ 314,700	\$ 103,108,973	3.72%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 9,094,240	\$ 9,845,423	\$ 9,774,007	\$ 9,395,207	\$ -	\$ 9,395,207	-4.57%
Health Insurance	1,260,245	1,336,630	1,261,903	1,331,013	-	1,331,013	-0.42%
Supplies	416,557	778,611	527,141	803,450	1,500	804,950	3.38%
Maintenance	429,729	586,898	624,299	659,698	3,600	663,298	13.02%
Purchased Services	2,549,355	3,125,277	3,358,055	3,522,253	129,600	3,651,853	16.85%
Purchased Power/Transmission	80,057,475	82,700,000	79,763,043	86,000,000	-	86,000,000	3.99%
Capital Outlay	220,348	612,652	612,652	-	-	-	-100.00%
Direct Capital	180,320	335,100	181,784	400,000	180,000	580,000	73.08%
Pay Plan Contingency	-	94,127	94,127	682,652	-	682,652	
TOTAL	\$ 94,208,269	\$ 99,414,718	\$ 96,197,011	\$ 102,794,273	\$ 314,700	\$ 103,108,973	3.72%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Warehouse / Operations Admin	14.00	14.00		14.00	-	14.00	0.00%
E&D / T&D / SCADA / AMI	78.00	77.00		77.00	-	77.00	0.00%
TOTAL	92.00	91.00		91.00	-	91.00	0.00%

CITY OF COLLEGE STATION

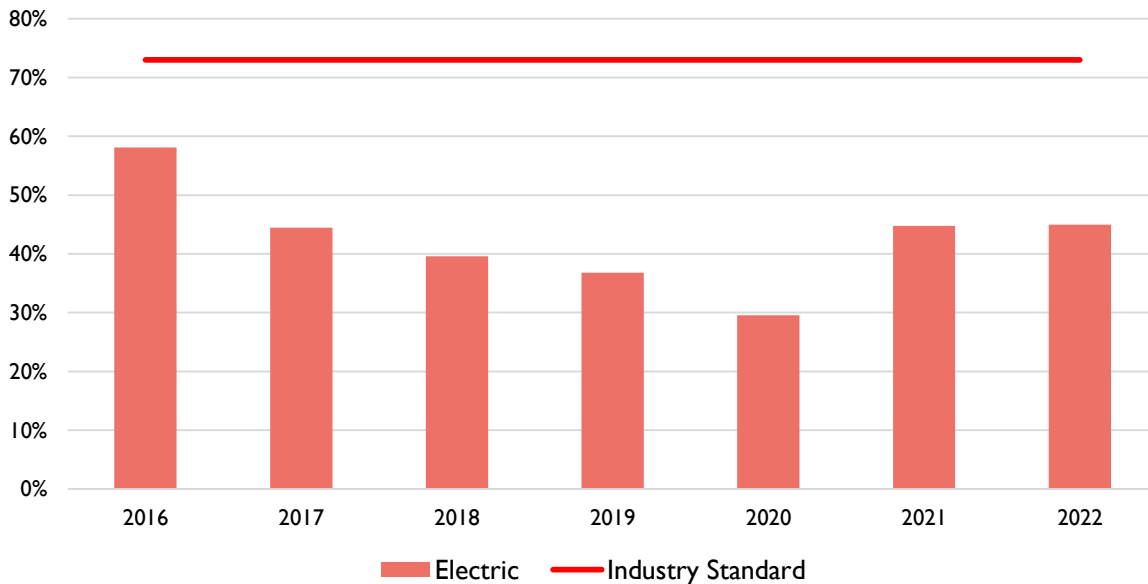
ELECTRIC RISK MITIGATION FUND SUMMARY

	FY22	FY23	FY23	FY24	FY24	FY24	% Change
	Actual	Revised Budget	Year-End Estimate	Base Budget	Proposed SLAs	Proposed Budget	Budget FY23 to FY24
Beginning Fund Balance	\$ -	\$ 100,000	\$ 100,000	\$ 100,000		\$ 100,000	
Total Funds Available	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	
Transfers:							
Transfers In	\$ (100,000)	\$ -	\$ -	\$ (6,000,000)	\$ -	\$ (6,000,000)	-
Total Transfers (Sources) Uses	(100,000)	-	-	(6,000,000)	-	(6,000,000)	-
Total Expenditures & Transfers	\$ (100,000)	\$ -	\$ -	\$ (6,000,000)	\$ -	\$ (6,000,000)	-
Total Increase (Decrease)	\$ 100,000	\$ -	\$ -	\$ 6,000,000	\$ -	\$ 6,000,000	
Measurement Focus Increase (Decrease)							
Ending Fund Balance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 6,100,000	\$ -	\$ 6,100,000	

ELECTRIC FUND – DEBT SERVICE REQUIREMENTS ALL ELECTRIC URB, GO, AND CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY24	5,672,300	2,630,900	8,303,200	65,715,800
FY25	5,628,740	2,328,728	7,957,468	60,043,500
FY26	5,632,580	2,068,650	7,701,230	54,414,760
FY27	4,657,630	1,841,642	6,499,272	48,782,180
FY28	4,686,940	1,653,611	6,340,551	44,124,550
FY29	4,408,310	1,474,286	5,882,596	39,437,610
FY30	3,709,410	1,313,229	5,022,639	35,029,300
FY31	3,731,890	1,160,216	4,892,106	31,319,890
FY32	3,513,000	1,006,451	4,519,451	27,588,000
FY33	3,195,000	857,074	4,052,074	24,075,000
FY34	2,730,000	724,774	3,454,774	20,880,000
FY35	2,225,000	627,821	2,852,821	18,150,000
FY36	2,305,000	546,054	2,851,054	15,925,000
FY37	2,395,000	460,486	2,855,486	13,620,000
FY38	2,480,000	370,416	2,850,416	11,225,000
FY39	2,130,000	287,153	2,417,153	8,745,000
FY40	2,205,000	211,697	2,416,697	6,615,000
FY41	2,285,000	132,594	2,417,594	4,410,000
FY42	1,395,000	60,575	1,455,575	2,125,000
FY43	730,000	14,600	744,600	730,000

ELECTRIC FUND DEBT TO EQUITY



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

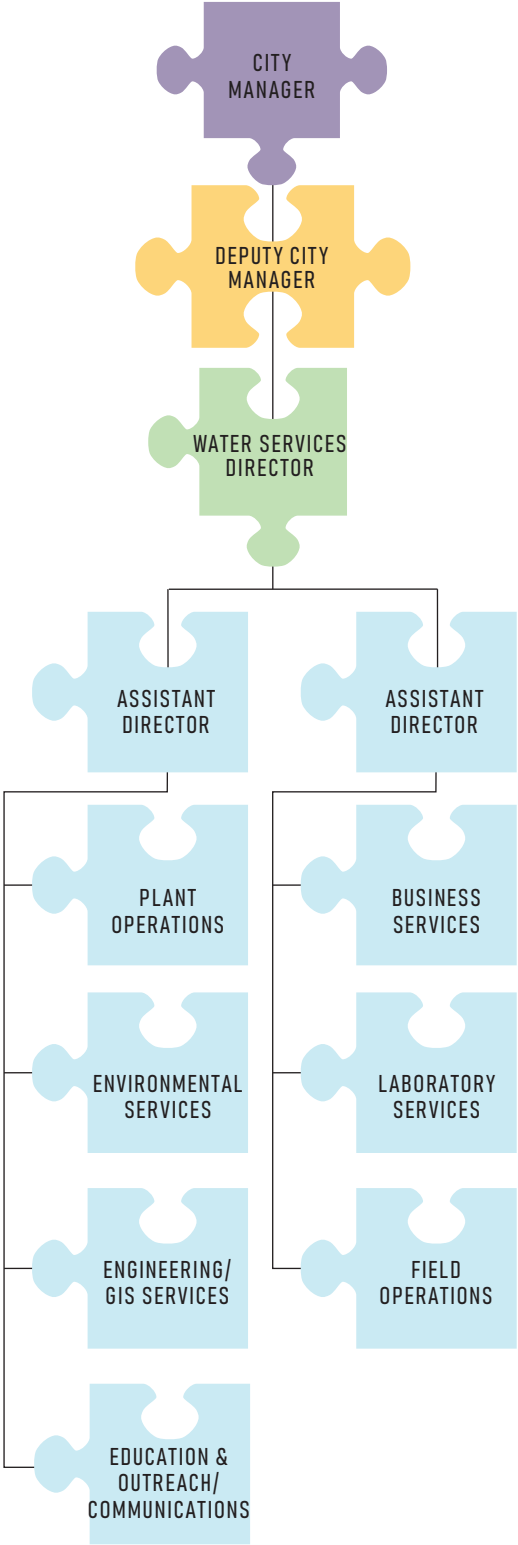
- 1) Goal 1: Continue multi-year deployment of a Distribution Automation (DA) system with fiber communication to allow better control of system devices through SCADA and to provide remote switching to reduce customer outage time during emergency events.
 - Issue: Implement Electric DA.
 - Plan of Action:
 - Continue the installation of motor operators.
 - Design and begin installation of a fiber communication system.
 - Develop operating guidelines for DA.
 - Strategic Initiative: Core Services and Infrastructure, Financially Sustainable City.
- 2) Goal 2: Compliance with state and federal regulatory authorities.
 - Issue: Unfunded Mandates from Regulatory Agencies.
 - Plan of Action:
 - Stay current on regulatory requirements to minimize current budget impacts and to provide for future funding in order to meet evolving compliance standards.
 - Maintain and develop subject matter experts (SMEs) for auditable occurrences.
 - Maintain an asset tracking system for compliance related equipment.
 - Strategic Initiative: Financially Sustainable City.
- 3) Goal 3: Plan and Prepare for future costs and revenues.
 - Issue 1: Manage Power Supply Costs and Electric Rates.
 - Plan of Action:
 - ◇ Manage Congestion Revenue Rights (CRR) costs.
 - ◇ Monitor the gas market for future gas hedges.
 - ◇ Continue looking beyond the 2027 time period.
 - ◇ Work towards legal resolution of TCOS Rate Case Filing.
 - Strategic Initiative: Core Services and Infrastructure, Diverse Growing Economy.

- 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. Continue to provide improved service to existing customers through advanced communications and reliability.
 - Plan of Action:
 - ◇ Maintain accurate data to track growth and identify facility loading concerns.
 - ◇ Work to design and install CSNW Substation and feeders.
 - ◇ Make required adjustments to Electric, Water, and Wastewater locating resources to stay up with increased addition in infrastructure.
 - ◇ Redistribute load on existing feeders to maintain healthy feeder profiles.
 - ◇ Implement outage text notification system.
 - Strategic Initiative: Core Services and Infrastructure, Diverse Growing Economy.
 - Issue 3: Work to secure Federal Infrastructure grants.
 - Plan of Action:
 - ◇ Develop list of future projects that might qualify for funding.
 - ◇ Work with consultant to submit grant requests.
 - ◇ Develop tracking program for grants received.
 - ◇ Strategic Initiative: Financially Sustainable City.
- 4) Goal 4: Develop and maintain a trained and knowledgeable electric utility workforce.
- Issue 1: Employee Retention and Succession Planning.
 - Plan of Action:
 - ◇ Emphasize “hiring for attitude” in the recruitment process.
 - ◇ Preserve a culture of accountability and pride in work.
 - ◇ Promote an environment of healthy work behaviors that reward exceptional performance and encourage learning.
 - ◇ Focus on recruiting, developing, and retaining a quality work force.
 - ◇ Encourage longevity, career growth, and progression within the organization by mentoring new recruits, encouraging personal development, and recognizing leadership qualities in strategic-minded employees.
 - ◇ Identify functional areas where we are “one employee deep” and develop succession plan.
 - ◇ Train future SMEs to maintain knowledge source, for auditable topics, through potential turnover.
 - Strategic Initiative: Core Services and Infrastructure.

- Issue 2: Competitive Compensation.
 - Plan of Action:
 - ◇ Work with HR to identify market movements in the electric industry including local competitors who recruit CSU personnel.
 - ◇ Continue to share public power salary benchmarking publications and surveys.
 - Strategic Initiative: Core Services and Infrastructure.
- 5) Goal 5: Create a culture of safety by planning, designing, constructing, and maintaining the electric system to ensure employee and public safety.
- Issue: Safety of Personnel / Safe Work Practices.
 - Plan of Action:
 - ◇ Utilize, train, and enforce the safety standards in the CSU adopted APPA Safety Manual and National Electrical Safety Code (NESC).
 - ◇ Involve employees in presenting training on the APPA Safety Manual and NESC.
 - ◇ Continue to evolve the “Safety Stand-Down Day” to involve more employee participation and ownership.
 - ◇ Continue to develop and update specifications book and CSU Service Guide to provide standardized installation of infrastructure.
 - Strategic Initiative: 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 Water system includes:

- 10 wells capable of producing approximately 34 million gallons per day (MGD)
- 45 employees serving 42,026 connections
- 2 ground and 3 elevated storage tanks with a total capacity of 16 million gallons
- 485 miles of water line
- Average consumption of 15.24 MGD
- Approximate daily consumption of 139 gallons per capita

Water revenues are budgeted by analyzing monthly totals from prior years and adjusting for seasonality, weather, community conditions, collectability, and broader macroeconomic factors (e.g., customer consumption, conservation). Revenue budgeting methodology identifies and accounts 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.

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DEPARTMENT

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Water rates are not increasing in FY24. Consumption increased across all customer classes throughout FY22-FY23, while total customers grew slightly. As a result, FY24 budgeted operating revenue changed by incorporating averaged actuals, adjusted for weather patterns, current customers, and higher consumption. Charges for Service revenue, which are tap fees charged during construction, is less due to slowing development. Budgeted investment earnings are higher due to the current interest rates.

The FY24 budget includes the following SLAs:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Increased Repairs/Maintenance	-	\$150,000	\$150,000	Goal 4 & 5	KPI 1 & 3
Water Fund SLAs Total	-	\$150,000	\$150,000		

KPIs are available at the link in the SLA table or in Appendix K.

The above SLA will provide the Utility with the necessary funding to address planned and emergency repairs in a timely manner. This funding will minimize system disruptions and improve citizen service delivery. The SLA is related to the Planned Preventative Maintenance Activity and High Priority Work Order KPIs.

The FY24 operating budget increased due to the requested SLA and inflationary adjustments made for increased material and supply costs.

The Impact Fee transfer to Water decreased due to reduced Impact Fee revenues received in FY23. These revenues decreased because of slowing residential and commercial development. The FY24 budgeted transfer also accounts for a proposed Water Impact Fee increase, a decision that took place outside of the budget process. As a result, the budgeted FY24 transfer, which will offset a portion of eligible projects' debt service, is marginally less than in prior years.

The Utility Customer Service transfer decreased due to the expected operating needs and available resources in that fund. G&A transfers increased due to an updated allocation model, which accounts for IT, Finance, HR, and other shared services across all departments. The General Fund Transfer changed in proportion to budgeted operating revenues. Debt service increased due to additional debt issued in FY23.

The Water Risk Mitigation Fund transfer will increase due to available fund balance. This Fund established a reserve for unexpected, extraordinary utility risks and resulting expenses. Staff evaluates fund balance annually and will adjust future budgeted transfers.

Capital funding is a transfer to the Water CIP Fund in lieu of issuing additional debt. This transfer increased due to available resources and a significant increase in projected capital expenses. FY24 also includes an Impact Fee transfer that offsets a portion of eligible projects' debt service payments.

The FY24 ending working capital will decrease due to the budgeted cash for capital and Risk Mitigation Fund transfer. The Utility has sufficient recurring revenues to cover regular recurring operating and non-operating expenses. The projected FY24 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.

CITY OF COLLEGE STATION WATER FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 6,562,470	\$ 10,336,085	\$ 10,336,085	\$ 12,052,818		\$ 12,052,818	
Revenues							
Residential	\$ 12,475,205	\$ 10,550,000	\$ 12,500,000	\$ 12,383,000	\$ -	\$ 12,383,000	17.37%
Commercial	9,457,160	8,050,000	9,550,000	9,518,000	-	9,518,000	18.24%
Charges for Services	484,581	500,000	250,000	204,000	-	204,000	-59.20%
Fines and Penalties	186,384	176,000	176,000	180,000	-	180,000	2.27%
Other Revenue	178,515	175,500	176,715	186,000	-	186,000	5.98%
Investment Earnings	84,967	36,000	479,700	409,000	-	409,000	1036.11%
Misc Non-Operating	100,226	32,000	67,094	37,000	-	37,000	15.63%
Gain (Loss) on Sale of Assets	(72,303)	-	(4,863)	-	-	-	-
Total Revenues	\$ 22,894,735	\$ 19,519,500	\$ 23,194,646	\$ 22,917,000	\$ -	\$ 22,917,000	17.41%
Total Funds Available	\$ 29,457,205	\$ 29,855,585	\$ 33,530,731	\$ 34,969,818	\$ -	\$ 34,969,818	
Expenditures:							
Water Dept	\$ 7,656,577	\$ 7,878,760	\$ 8,579,579	\$ 8,605,996	\$ 150,000	\$ 8,755,996	11.13%
Direct Capital - Water	115,941	361,100	295,397	66,100	-	66,100	-81.69%
Pay Plan Contingency	-	8,894	8,894	241,844	-	241,844	
Total Operating Expenditures	\$ 7,772,518	\$ 8,248,754	\$ 8,883,870	\$ 8,913,940	\$ 150,000	\$ 9,063,940	9.88%
Transfers:							
Transfers In	(350,000)	(600,000)	(500,000)	(500,000)	-	(500,000)	-16.67%
Transfers In - Replacements	(66,391)	(62,868)	(62,868)	(190,000)	-	(190,000)	202.22%
Interdept Exp - Utility Billing	1,092,996	1,093,000	1,093,000	853,000	-	853,000	-21.96%
General Fund Transfer	1,882,404	1,945,000	1,945,000	2,247,000	-	2,247,000	15.53%
Debt Service Transfer	6,460,909	6,657,390	6,657,390	7,273,600	-	7,273,600	9.26%
Risk Mitigation Transfers Out	810,000	600,000	800,000	890,000	-	890,000	48.33%
G&A Transfers Out	1,423,752	1,858,391	1,858,391	2,059,416	-	2,059,416	10.82%
Capital Transfers Out	1,200,000	500,000	500,000	2,000,000	-	2,000,000	300.00%
Total Transfers (Sources) Uses	12,453,670	11,990,913	12,290,913	14,633,016	-	14,633,016	22.03%
Other (Sources) Uses							
Vehicle Replacements/Purchases	66,391	153,130	153,130	190,000	-	190,000	24.08%
Debt Service	72,581	-	-	-	-	-	-
Other	40,056	-	-	-	-	-	-
Contingency	-	150,000	150,000	150,000	-	150,000	0.00%
Total Other (Sources) Uses	179,028	303,130	303,130	340,000	-	340,000	12.16%
Total Expenditures & Transfers	\$ 20,405,216	\$ 20,542,797	\$ 21,477,913	\$ 23,886,956	\$ 150,000	\$ 24,036,956	17.01%
Total Increase (Decrease)*	\$ 2,489,520	\$ (1,023,297)	\$ 1,716,733	\$ (969,956)	\$ (150,000)	\$ (1,119,956)	
Measurement Focus Increase (Decrease)	1,284,095						
Ending Working Capital	\$ 10,336,085	\$ 9,312,788	\$ 12,052,818	\$ 11,082,862	\$ (150,000)	\$ 10,932,862	17.40%

* Total FY24 Budget change includes I-time expenses/transfers.

CITY OF COLLEGE STATION WATER FUND FIVE YEAR FORECAST

	FY23 Year-End Estimate	FY24 Proposed Budget	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted
Beginning Working Capital	\$10,336,085	\$12,052,818	\$10,932,862	\$9,213,778	\$7,652,968	\$6,995,172
Total Revenues	23,194,646	22,917,000	23,154,700	23,313,500	23,644,300	23,998,100
Total Funds Available	\$33,530,731	\$34,969,818	\$34,087,562	\$32,527,278	\$31,297,268	\$30,993,272
Total Operating Expenditures	8,883,870	9,063,940	9,457,099	9,988,000	9,882,000	10,134,000
Total Transfers (Sources) Uses	12,290,913	14,633,016	15,266,684	14,736,310	14,270,096	13,641,107
Total Other (Sources) Uses	303,130	340,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$21,477,913	\$24,036,956	\$24,873,783	\$24,874,310	\$24,302,096	\$23,925,107
Total Increase (Decrease)*	\$1,716,733	(\$1,119,956)	(1,719,083)	(1,560,810)	(657,796)	72,993
Measurement Focus Increase (Decrease)						
Ending Working Capital	\$12,052,818	\$10,932,862	\$9,213,778	\$7,652,968	\$6,995,172	\$7,068,165

* Total FY24 Budget change includes 1-time expenses/transfers.

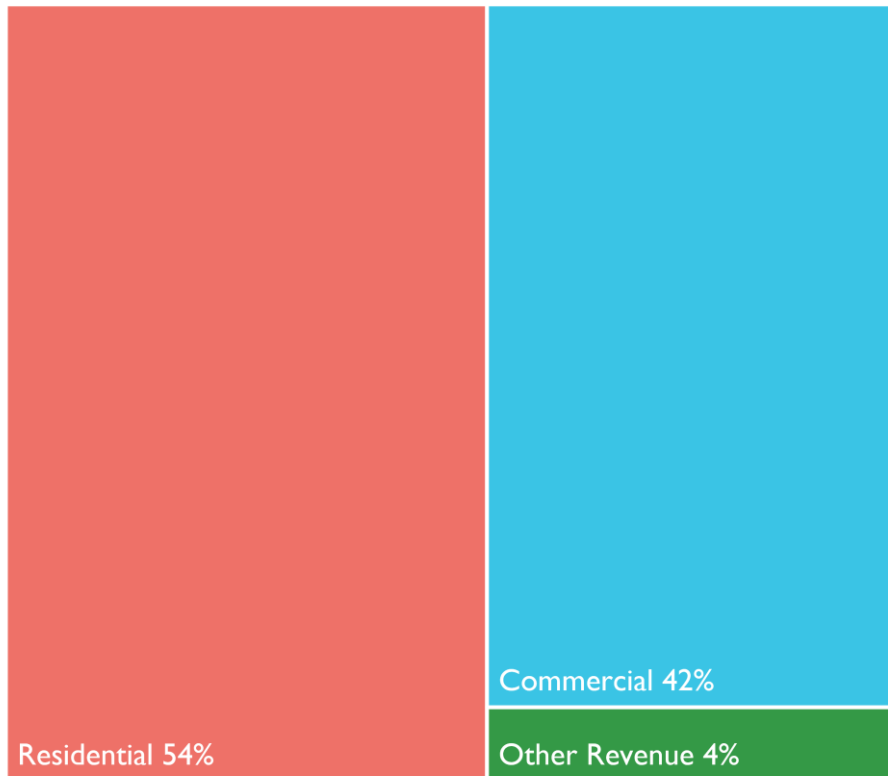
Forecast developed in 2023 - future years are subject to change based on the facts and circumstances at the time of analysis.

The forecast does not include any projected rate increases due to current consumption patterns.

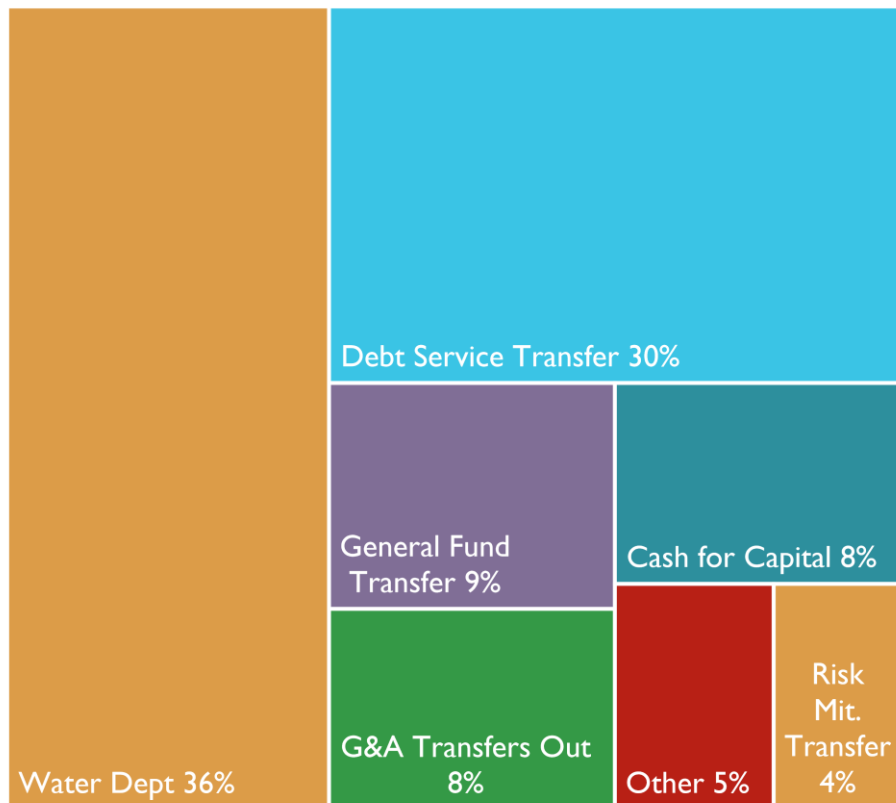
The forecast includes future 1-time transfers which reduce the Ending Working Capital.

The Fund has sufficient recurring revenues to cover forecasted recurring expenses.

WATER FUND- SOURCES



WATER FUND- USES



**CITY OF COLLEGE STATION
WATER FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Production	\$ 3,247,204	\$ 3,404,430	\$ 4,171,389	\$ 4,446,849	\$ -	\$ 4,446,849	30.62%
Distribution	4,409,373	4,474,330	4,408,190	4,159,147	150,000	4,309,147	-3.69%
Direct Capital	115,941	361,100	295,397	66,100	-	66,100	-81.69%
Pay Plan Contingency	-	8,894	8,894	241,844	-	241,844	
TOTAL	\$ 7,772,518	\$ 8,248,754	\$ 8,883,870	\$ 8,913,940	\$ 150,000	\$ 9,063,940	9.88%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 3,382,741	\$ 3,330,535	\$ 3,228,905	\$ 3,240,628	\$ -	\$ 3,240,628	-2.70%
Health Insurance	614,036	578,728	603,535	626,387	-	626,387	8.24%
Supplies	1,068,917	711,289	1,203,644	1,101,850	-	1,101,850	54.91%
Maintenance	132,602	409,047	369,957	169,767	150,000	319,767	-21.83%
Purchased Services	2,458,281	2,849,161	3,173,538	3,467,364	-	3,467,364	21.70%
Capital Outlay	115,941	361,100	295,397	66,100	-	66,100	-81.69%
Pay Plan Contingency	-	8,894	8,894	241,844	-	241,844	
TOTAL	\$ 7,772,518	\$ 8,248,754	\$ 8,883,870	\$ 8,913,940	\$ 150,000	\$ 9,063,940	9.88%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Production	6.00	6.00		6.00	-	6.00	0.00%
Distribution	38.00	39.00		39.00	-	39.00	0.00%
TOTAL	44.00	45.00		45.00	-	45.00	0.00%

CITY OF COLLEGE STATION

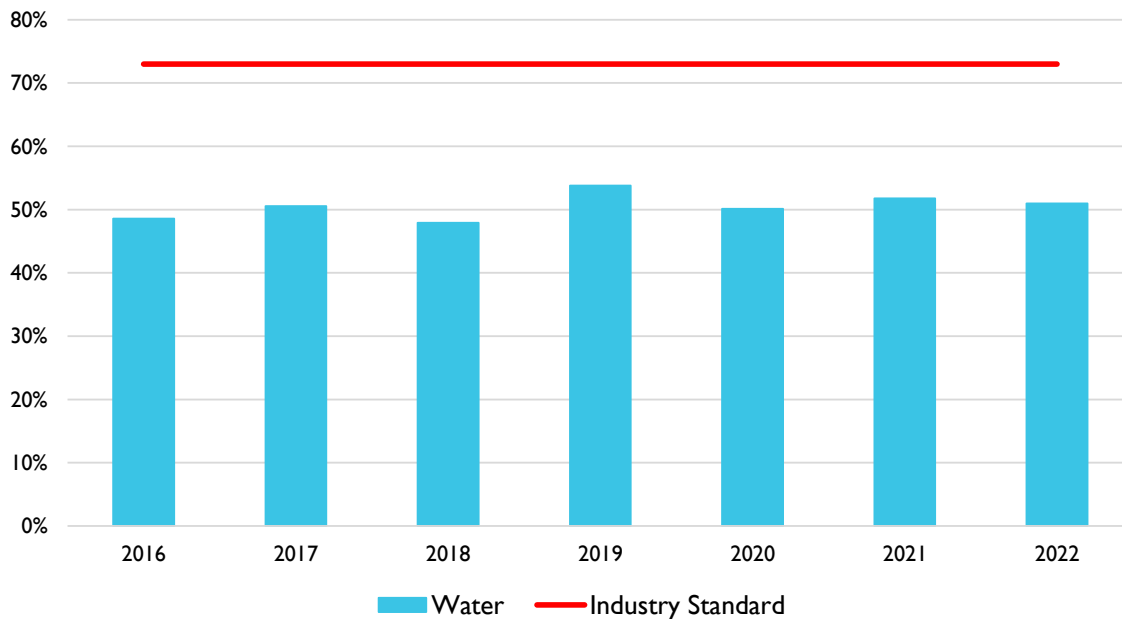
WATER RISK MITIGATION FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ -	\$ 810,000	\$ 810,000	\$ 1,610,000		\$ 1,610,000		
Total Funds Available	\$ -	\$ 810,000	\$ 810,000	\$ 1,610,000	\$ -	\$ 1,610,000		-
Transfers:								
Transfers In	\$ (810,000)	\$ (600,000)	\$ (800,000)	\$ (890,000)	\$ -	\$ (890,000)		48.33%
Total Transfers (Sources) Uses	(810,000)	(600,000)	(800,000)	(890,000)	-	(890,000)		48.33%
Total Expenditures & Transfers	\$ (810,000)	\$ (600,000)	\$ (800,000)	\$ (890,000)	\$ -	\$ (890,000)		48.33%
Total Increase (Decrease)	\$ 810,000	\$ 600,000	\$ 800,000	\$ 890,000	\$ -	\$ 890,000		
Measurement Focus Increase (Decrease)								
Ending Fund Balance	\$ 810,000	\$ 1,410,000	\$ 1,610,000	\$ 2,500,000	\$ -	\$ 2,500,000		

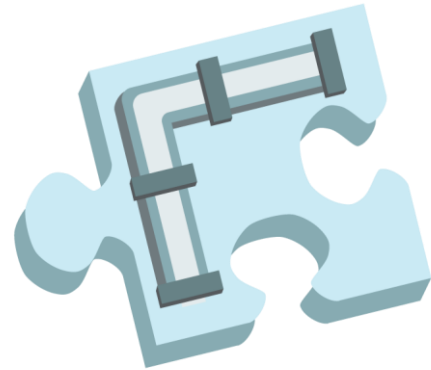
WATER FUND – DEBT SERVICE REQUIREMENTS ALL WATER URB, GO, AND CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY24	4,732,600	2,541,000	7,273,600	63,685,100
FY25	5,013,500	2,244,484	7,257,984	58,952,500
FY26	4,900,750	2,002,736	6,903,486	53,939,000
FY27	4,518,000	1,793,508	6,311,508	49,038,250
FY28	3,924,500	1,625,506	5,550,006	44,520,250
FY29	3,598,250	1,475,040	5,073,290	40,595,750
FY30	3,220,500	1,334,918	4,555,418	36,997,500
FY31	3,357,000	1,194,836	4,551,836	33,777,000
FY32	3,505,000	1,050,825	4,555,825	30,420,000
FY33	3,470,000	907,613	4,377,613	26,915,000
FY34	3,610,000	766,263	4,376,263	23,445,000
FY35	3,290,000	641,711	3,931,711	19,835,000
FY36	3,405,000	530,365	3,935,365	16,545,000
FY37	3,090,000	420,747	3,510,747	13,140,000
FY38	2,640,000	321,302	2,961,302	10,050,000
FY39	2,480,000	233,213	2,713,213	7,410,000
FY40	1,700,000	161,506	1,861,506	4,930,000
FY41	1,585,000	101,488	1,686,488	3,230,000
FY42	1,105,000	46,625	1,151,625	1,645,000
FY43	540,000	10,800	550,800	540,000

WATER FUND DEBT TO EQUITY



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 Wastewater system includes:

- 45 employees serving 43,967 connections and 394 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

Wastewater revenues are budgeted by analyzing monthly totals from prior fiscal years and adjusting for seasonality, weather, community conditions, collectability, and broader macroeconomic factors (e.g., customer growth). Revenue budgeting methodology identifies and adjusts for one-time events or conditions (e.g., rate changes), averaging historical revenues by month, and assuming relatively mild but constant growth in usage and total customers.

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Due to a significant increase in expected capital expenses and the related debt service, the FY24 Budget includes a proposed 6% rate increase that will apply to all customer classes. The FY24 budgeted operating revenue incorporates the proposed rate change and higher actuals observed due to increased usage and slight customer growth. Higher investment earnings are expected due to current interest rates.

The FY24 budget includes the following SLAs:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Increased Repairs/Maintenance	-	\$150,000	\$150,000	Goal 4 & 5	KPI 1 & 3
Wastewater SLAs Total	-	\$150,000	\$150,000		

KPIs are available at the link in the SLA table or in Appendix K.

The above SLA will provide the Utility with the necessary funding to address planned and emergency repairs in a timely manner. This funding will therefore minimize system disruptions and improve citizen service delivery. The SLA is related to the Planned Preventative Maintenance Activity and High Priority Work Order KPIs.

The FY24 operating budget remained relatively flat year-over-year, as the FY23 budget contains one-time planned expenses (e.g., special studies) approved in prior fiscal years. FY24 also includes inflationary adjustments for increased material and supply costs.

The Impact Fee transfer to Wastewater decreased due to reduced Impact Fee revenues received in FY23. These revenues decreased because of slowing residential and commercial development. As a result, the budgeted FY24 transfer, which will offset a portion of eligible projects' debt service, is less than in prior years.

The Utility Customer Service transfer decreased due to the expected operating needs and available resources in that fund. G&A transfers increased due to an updated allocation model, which accounts for IT, Finance, HR, and other shared services across all departments. The General Fund Transfer changed in proportion to budgeted operating revenues. Debt service increased due to additional debt issued in FY23.

The Wastewater Risk Mitigation Fund transfer will continue due to available fund balance. This Fund established a reserve for unexpected, extraordinary utility risks and resulting expenses. Staff evaluates fund balance annually and will adjust future budgeted transfers.

Capital funding is a transfer to the Wastewater CIP Fund in lieu of issuing additional debt. This transfer increased because of significantly higher capital costs.

The FY24 ending working capital will decrease due to the budgeted cash for capital. Including the proposed rate increase, the Utility has sufficient recurring revenues to cover regular recurring operating and non-operating expenses. The projected FY24 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.

CITY OF COLLEGE STATION WASTEWATER FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 9,097,804	\$ 11,982,453	\$ 11,982,453	\$ 14,922,697		\$ 14,922,697	
Revenues							
Residential	\$ 17,247,761	\$ 16,583,000	\$ 17,000,000	\$ 18,400,000	\$ -	\$ 18,400,000	10.96%
Commercial	3,196,559	2,850,000	3,500,000	3,150,000	-	3,150,000	10.53%
Charges for Services	253,950	205,000	175,000	100,000	-	100,000	-51.22%
Fines and Penalties	206,484	205,000	200,000	205,000	-	205,000	0.00%
Investment Earnings	123,284	49,000	691,224	508,000	-	508,000	936.73%
Misc Non-Operating	-	-	-	-	-	-	-
Gain (Loss) on Sale of Assets	(141,464)	-	-	-	-	-	-
Total Revenues	\$ 20,886,574	\$ 19,892,000	\$ 21,566,224	\$ 22,363,000	\$ -	\$ 22,363,000	12.42%
Total Funds Available	\$ 29,984,378	\$ 31,874,453	\$ 33,548,677	\$ 37,285,697	\$ -	\$ 37,285,697	
Expenditures:							
Wastewater Dept	\$ 6,484,782	\$ 8,525,842	\$ 7,662,500	\$ 8,132,783	\$ 150,000	\$ 8,282,783	-2.85%
Direct Capital - Water	67,506	162,378	148,925	55,500	-	55,500	-65.82%
Pay Plan Contingency	-	-	-	280,247	-	280,247	
Total Operating Expenditures	\$ 6,552,288	\$ 8,688,220	\$ 7,811,425	\$ 8,468,530	\$ 150,000	\$ 8,618,530	-0.80%
Transfers:							
Transfers In	(2,600,000)	(3,500,000)	(3,500,000)	(2,000,000)	-	(2,000,000)	-42.86%
Transfers In - Replacements	(960,860)	(154,865)	(154,865)	(255,000)	-	(255,000)	64.66%
Interdept Exp - Utility Billing	765,996	766,000	766,000	597,000	-	597,000	-22.06%
General Fund Transfer	1,905,000	1,984,000	1,984,000	2,186,000	-	2,186,000	10.18%
Debt Service Transfer	7,330,066	7,927,280	7,927,280	8,039,500	-	8,039,500	1.42%
Risk Mitigation Transfers Out	100,000	100,000	100,000	100,000	-	100,000	0.00%
G&A Transfers Out	983,844	1,187,275	1,187,275	1,334,224	-	1,334,224	12.38%
Capital Transfers Out	3,000,000	2,200,000	2,200,000	4,500,000	-	4,500,000	104.55%
Total Transfers (Sources) Uses	10,524,046	10,509,690	10,509,690	14,501,724	-	14,501,724	37.98%
Other (Sources) Uses							
Vehicle Replacements/Purchases	960,860	154,865	154,865	255,000	-	255,000	64.66%
Debt Service	110,324	-	-	-	-	-	-
Other	6,142	-	-	-	-	-	-
Contingency	-	150,000	150,000	150,000	-	150,000	0.00%
Total Other (Sources) Uses	1,077,326	304,865	304,865	405,000	-	405,000	32.85%
Total Expenditures & Transfers	\$ 18,153,660	\$ 19,502,775	\$ 18,625,980	\$ 23,375,254	\$ 150,000	\$ 23,525,254	20.63%
Total Increase (Decrease)*	\$ 2,732,914	\$ 389,225	\$ 2,940,244	\$ (1,012,254)	\$ (150,000)	\$ (1,162,254)	
Measurement Focus Increase (Decrease)	151,735						
Ending Working Capital	\$ 11,982,453	\$ 12,371,678	\$ 14,922,697	\$ 13,910,443	\$ (150,000)	\$ 13,760,443	11.23%

* Total FY24 Budget change includes I-time expenses.

CITY OF COLLEGE STATION WASTEWATER FUND FIVE YEAR FORECAST

	FY23 Year-End Estimate	FY24 Proposed Budget	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted
Beginning Working Capital	\$11,982,453	\$14,922,697	\$13,760,443	\$10,418,124	\$7,972,842	\$6,860,046
Total Revenues	21,566,224	22,363,000	22,459,000	24,914,000	25,236,000	25,591,000
Total Funds Available	\$33,548,677	\$37,285,697	\$36,219,443	\$35,332,124	\$33,208,842	\$32,451,046
Total Operating Expenditures	7,811,425	8,618,530	9,231,654	9,586,580	9,540,477	9,786,792
Total Transfers (Sources) Uses	10,509,690	14,501,724	16,419,665	17,622,701	16,658,319	16,492,367
Total Other (Sources) Uses	304,865	405,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$18,625,980	\$23,525,254	\$25,801,320	\$27,359,281	\$26,348,796	\$26,429,159
Total Increase (Decrease)*	\$2,940,244	(\$1,162,254)	(3,342,320)	(2,445,281)	(1,112,796)	(838,159)
Measurement Focus Increase (Decrease)						
Ending Working Capital	\$14,922,697	\$13,760,443	\$10,418,124	\$7,972,842	\$6,860,046	\$6,021,887

* Total FY24 Budget change includes 1-time expenses.

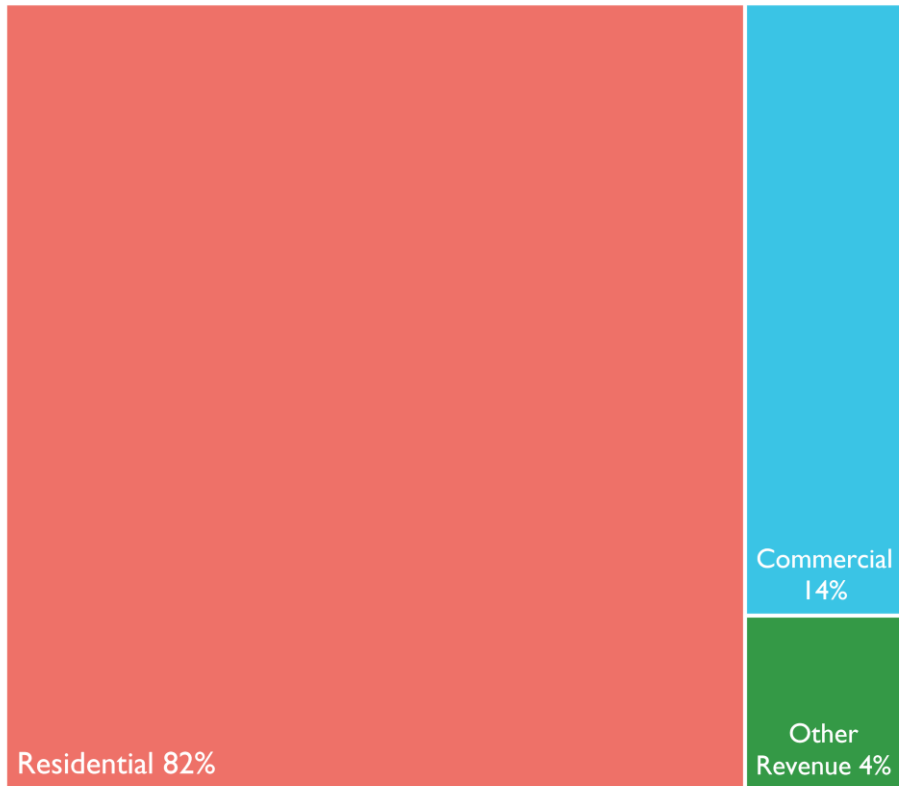
Forecast developed in 2023 - future years are subject to change based on the facts and circumstances at the time of analysis.

Forecast includes an additional projected rate increase due to increased capital costs and debt service.

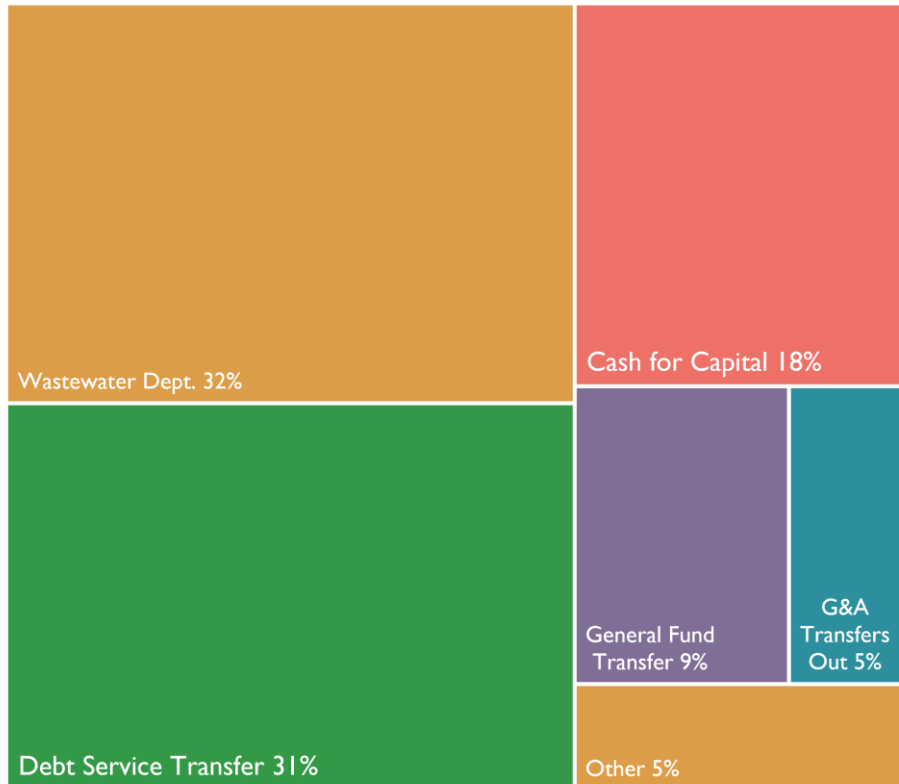
The forecast includes future 1-time transfers which reduce the Ending Working Capital.

The Fund has sufficient recurring revenues to cover forecasted recurring expenses.

WASTEWATER FUND- SOURCES



WASTEWATER FUND- USES



**CITY OF COLLEGE STATION
WASTEWATER FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Collection	\$ 1,636,794	\$ 2,806,678	\$ 2,051,286	\$ 2,133,435	\$ 150,000	\$ 2,283,435	-18.64%
Treatment	4,847,988	5,719,164	5,611,214	5,999,348	-	5,999,348	4.90%
Direct Capital	67,506	162,378	148,925	55,500	-	55,500	-65.82%
Pay Plan Contingency	-	-	-	280,247	-	280,247	
TOTAL	\$ 6,552,288	\$ 8,688,220	\$ 7,811,425	\$ 8,468,530	\$ 150,000	\$ 8,618,530	-0.80%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 2,898,833	\$ 3,519,958	\$ 3,124,392	\$ 3,578,739	\$ -	\$ 3,578,739	1.67%
Health Insurance	577,052	684,992	577,941	718,017	-	718,017	4.82%
Supplies	837,298	878,416	892,785	953,350	-	953,350	8.53%
Maintenance	241,996	649,924	365,455	292,075	150,000	442,075	-31.98%
Purchased Services	1,929,603	2,792,552	2,701,927	2,590,602	-	2,590,602	-7.23%
Capital Outlay	67,506	162,378	148,925	55,500	-	55,500	-65.82%
Pay Plan Contingency	-	-	-	280,247	-	280,247	
TOTAL	\$ 6,552,288	\$ 8,688,220	\$ 7,811,425	\$ 8,468,530	\$ 150,000	\$ 8,618,530	-0.80%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Collection	16.00	17.00		17.00	-	17.00	0.00%
Treatment	30.00	28.00		28.00	-	28.00	0.00%
TOTAL	46.00	45.00		45.00	-	45.00	0.00%

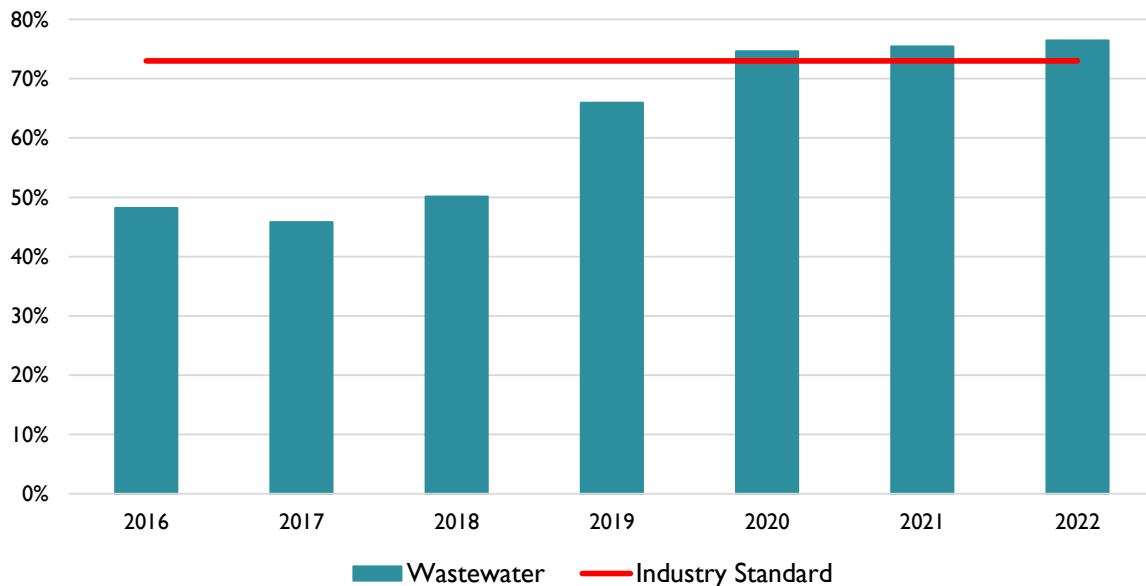
CITY OF COLLEGE STATION WASTEWATER RISK MITIGATION FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ -	\$ 100,000	\$ 100,000	\$ 200,000		\$ 200,000	
Total Funds Available	\$ -	\$ 100,000	\$ 100,000	\$ 200,000	\$ -	\$ 200,000	
Transfers:							
Transfers In	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -	\$ (100,000)	0.00%
Total Transfers (Sources) Uses	(100,000)	(100,000)	(100,000)	(100,000)	-	(100,000)	0.00%
Total Expenditures & Transfers	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -	\$ (100,000)	0.00%
Total Increase (Decrease)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	
Measurement Focus Increase (Decrease)							
Ending Fund Balance	\$ 100,000	\$ 200,000	\$ 200,000	\$ 300,000	\$ -	\$ 300,000	

WASTEWATER FUND – DEBT SERVICE REQUIREMENTS ALL WASTEWATER URB, GO, AND CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY24	4,793,500	3,246,000	8,039,500	84,661,360
FY25	4,752,300	3,002,615	7,754,915	79,867,860
FY26	4,982,100	2,772,376	7,754,476	75,115,560
FY27	4,997,450	2,543,731	7,541,181	70,133,460
FY28	4,856,900	2,320,629	7,177,529	65,136,010
FY29	4,916,250	2,102,696	7,018,946	60,279,110
FY30	5,144,350	1,888,881	7,033,231	55,362,860
FY31	5,290,510	1,665,901	6,956,411	50,218,510
FY32	5,358,000	1,445,918	6,803,918	44,928,000
FY33	5,225,000	1,233,888	6,458,888	39,570,000
FY34	5,280,000	1,025,509	6,305,509	34,345,000
FY35	4,665,000	853,024	5,518,024	29,065,000
FY36	4,815,000	708,888	5,523,888	24,400,000
FY37	4,965,000	558,984	5,523,984	19,585,000
FY38	4,790,000	407,928	5,197,928	14,620,000
FY39	4,240,000	268,847	4,508,847	9,830,000
FY40	2,715,000	162,466	2,877,466	5,590,000
FY41	1,690,000	88,544	1,778,544	2,875,000
FY42	1,045,000	31,050	1,076,050	1,185,000
FY43	140,000	2,800	142,800	140,000

WASTEWATER FUND DEBT TO EQUITY



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
 - Issue: Water supply and infrastructure must meet current and future demands
 - Plan of Action:
 - Meet or exceed all regulatory permits, standards, and requirements
 - Complete full update of Water CIP annually to meet future needs and rehabilitate distribution systems where warranted
 - Update extended period simulation water system model as growth occurs
 - Monitor BVGCD Rules to protect Historic Usage
 - Purchase Water Rights for future wells
 - Strategic Initiative: Core Services and Infrastructure
- 2) Goal: Keep Wastewater collection and treatment capacities ahead of demand
 - Issues: Wastewater collection and treatment must meet current and future demands
 - Plan of Action:
 - Meet or exceed all regulatory permits, standards, and requirements
 - Complete full update of Wastewater CIP annually to meet future needs
 - Reduce Inflow and Infiltration by implementing and increasing smoke testing and corrective rehabilitations
 - Rehabilitate and increase capacity of the collection system to eliminate predictable Sanitary Sewer Overflows
 - Execute capacity expansion of Lick Creek WWTP and CC Diversion Lift Station
 - Strategic Initiative: Core Services and Infrastructure

- 3) Goal: Attract and retain an engaged and highly professional staff
 - Issues: Provide workforce proper compensation and incentives
 - Plan of Action:
 - Retain experienced staff and expand cross training efforts
 - Promote personal development of employees
 - Adapt department structure to changing conditions
 - Develop succession plans for key positions
 - Strategic Initiative: Core Services and Infrastructure
- 4) Goal: Maintain efficient operations and excellent customer service
 - Issues: Satisfy both objectives of this goal though occasionally conflicting
 - Plan of Action:
 - Successfully accomplish all Performance Indicators
 - Maintain APWA Accreditation standards
 - Continuously improve asset management programs
 - Continuously improve departmental management systems and systems to transfer institutional knowledge
 - Strategic Initiative: Core Services and Infrastructure
- 5) Goal: Enhance effective water conservation strategies
 - Issues: Responsibly manage existing water supply with Water Conservation and Re-Use
 - Plan of Action:
 - Maintain Water Conservation Program
 - Take actions to promote accountability related to water use
 - Strategic Initiative: Sustainable City

SOLID WASTE FUND

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



Solid Waste Fund includes:

- 45.00 FTEs and 1.00 new position proposed for FY24.
- 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.

FY24 revenue includes a CPI-U adjustment of 6% along with a modest growth assumption in residential collections due to an increase in customers. Budgeted revenue includes a payment from BSWMA Inc. for the scheduled debt service payment on the Twin Oaks landfill. This revenue is offset by the debt service expenditure for the actual payment.



The City continues to examine KPIs that are historically collected and is working to assure they are more succinctly focused on priorities of the City’s strategic plan. Solid Waste tracks internal data beyond currently published as KPIs in order to monitor safety and sustain current service levels.

The budget for FY24 includes the following service level adjustments:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	KPI
Rate Study	\$125,000	-	\$125,000	City Goal	-
Commercial Automated Collection Vehicle – Spare	414,733	114,462	529,195	Goal 3	-
Equipment Operator and Commercial Front-End Load Truck	482,733	201,130	683,863	Goal 3	-
Safety Driver Training Simulator	160,000	18,500	178,500	Goal 1	-
Solid Waste SLAs Total	\$1,182,466	\$334,092	\$1,516,558		

KPIs are available at the link in the SLA table or in Appendix K.

- Request to engage a consultant to provide a feasibility and rate study for solid waste collection management including residential, multi-family, and commercial services. The rate study will be analytically robust, responsive to current trends in the solid waste industry, and will be aligned with the City’s environmental, financial, and customer goals.
- Request for the purchase of an additional Commercial Automated cab & chassis with collection body for the use in both residential, multi-family communal containers, as well as commercial 90-gal accounts. Vehicle will ensure our customers continue to receive garbage collection service in a timely and safe manner. Currently, we have two Commercial Automated vehicles and no spare vehicles providing service (6) days per week. Increased demand through additional collection day requests and expected future growth have caused an increase of operational needs to maintain the level of service our customers have become accustomed to. This request will aid in continuity of operations, address the possibility of service interruptions and increased overtime costs when vehicles are out of service for maintenance.

- Request for the addition of a Solid Waste Operator and the purchase of an additional Commercial Front-end Load cab & chassis with collection body for the use in both residential, multi-family communal containers, as well as commercial accounts. Position and vehicle will ensure our customers continue to receive garbage collection service in a timely and safe manner. Currently, we have five Front-end Load vehicles and five assigned operators providing service six days per week.
- Safety Driver Training Simulator offers the benefits of higher engagement and retention rates, opportunity to learn from mistakes in a safe environment, and is easily accessible.

FY24 expenditures will increase primarily due to the proposed SLAs. FY24 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

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 3,430,717	\$ 3,843,070	\$ 3,843,070	\$ 3,540,670		\$ 3,540,670		
Revenues								
Residential	\$ 7,632,381	\$ 8,348,300	\$ 8,359,000	\$ 8,986,000	\$ -	\$ 8,986,000		7.64%
Commercial	4,162,062	4,490,700	4,496,000	4,823,000	-	4,823,000		7.40%
Fines and Penalties	113,292	125,400	125,400	127,000	-	127,000		1.28%
Rents, Royalties and Contributions	9,401	9,900	9,900	10,000	-	10,000		1.01%
Other Revenue	366,699	371,050	371,050	313,000	-	313,000		-15.64%
Investment Earnings	20,468	3,400	122,000	125,000	-	125,000		
Misc Non-Operating	10,391	3,600	6,068	4,000	-	4,000		11.11%
Total Revenues	\$ 12,314,694	\$ 13,352,350	\$ 13,489,418	\$ 14,388,000	\$ -	\$ 14,388,000		7.76%
Total Funds Available	\$ 15,745,411	\$ 17,195,420	\$ 17,332,488	\$ 17,928,670	\$ -	\$ 17,928,670		
Expenditures:								
Public Works Dept	\$ 8,842,989	\$ 10,620,837	\$ 10,604,454	\$ 9,899,160	\$ 1,516,558	\$ 11,415,718		7.48%
Pay Plan Contingency	-	3,573	3,573	211,594	-	211,594		
Total Operating Expenditures	\$ 8,842,989	\$ 10,624,410	\$ 10,608,027	\$ 10,110,754	\$ 1,516,558	\$ 11,627,312		9.44%
Transfers:								
Transfers In	-	-	-	-	-	-		-
Transfers In - Replacements	(1,490,265)	(2,671,235)	(2,671,235)	(3,710,000)	-	(3,710,000)		38.89%
Interdept Exp - Utility Billing	249,000	249,000	249,000	194,000	-	194,000		-22.09%
Transfer to General Fund	1,147,296	1,302,380	1,302,380	1,400,000	-	1,400,000		7.50%
G&A Transfers Out	845,280	964,131	964,131	1,200,169	-	1,200,169		24.48%
Total Transfers (Sources) Uses	751,311	(155,724)	(155,724)	(915,831)	-	(915,831)		488.11%
Other (Sources) Uses								
Public Agency	38,131	46,730	46,730	48,230	-	48,230		3.21%
Capital Outlay	1,702,806	2,671,235	2,671,235	3,710,000	-	3,710,000		38.89%
Debt Service	323,300	321,550	321,550	329,100	-	329,100		2.35%
Other	165,976	-	-	-	-	-		-
Contingency	-	300,000	300,000	150,000	-	150,000		-50.00%
Total Other (Sources) Uses	2,230,212	3,339,515	3,339,515	4,237,330	-	4,237,330		26.88%
Total Expenditures & Transfers	\$ 11,824,513	\$ 13,808,201	\$ 13,791,818	\$ 13,432,253	\$ 1,516,558	\$ 14,948,811		8.26%
Total Increase (Decrease)*	\$ 490,182	\$ (455,851)	\$ (302,400)	\$ 955,747	\$ (1,516,558)	\$ (560,811)		
Measurement Focus Increase (Decrease)	(77,829)		-					
Ending Working Capital	\$ 3,843,070	\$ 3,387,219	\$ 3,540,670	\$ 4,496,417	\$ (1,516,558)	\$ 2,979,859		-12.03%

* Total FY24 Budget change includes 1-time expenses.

CITY OF COLLEGE STATION

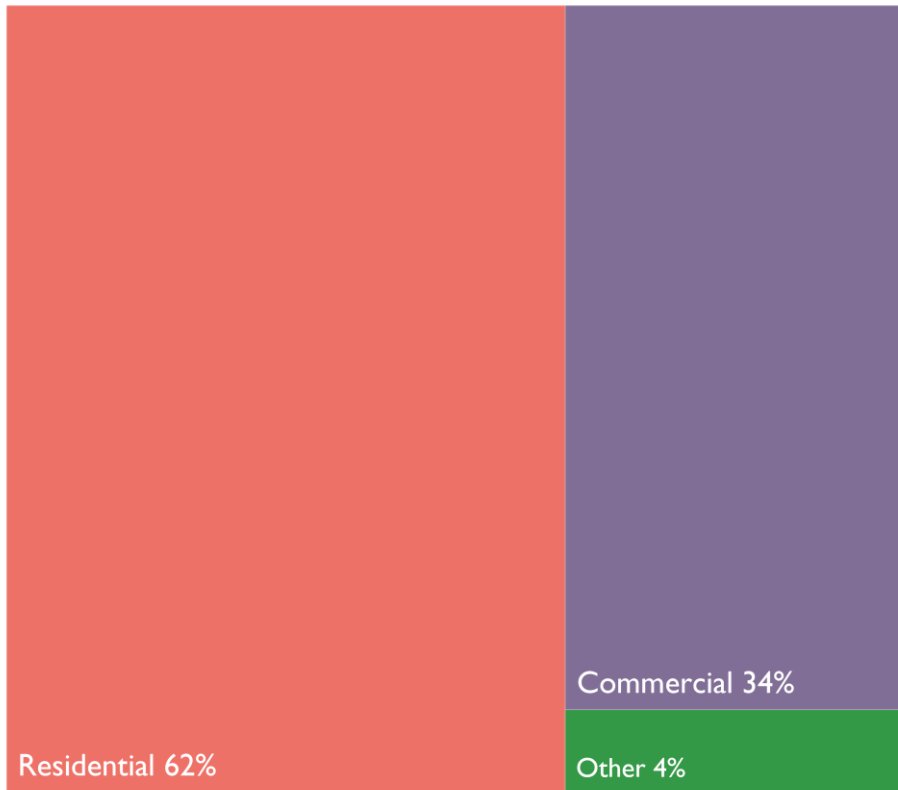
SOLID WASTE FUND FIVE YEAR FORECAST

	FY23 Year-End Estimate	FY24 Proposed Budget	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted
Beginning Working Capital	\$ 3,843,070	\$ 3,540,670	\$ 2,979,859	\$ 2,644,720	\$ 2,401,974	\$ 2,348,080
Total Revenues	\$ 13,489,418	\$ 14,388,000	\$ 15,019,000	\$ 15,668,000	\$ 16,374,550	\$ 17,115,100
Total Funds Available	\$ 17,332,488	\$ 17,928,670	\$ 17,998,859	\$ 18,312,720	\$ 18,776,524	\$ 19,463,180
Total Operating Expenditures	\$ 10,608,027	\$ 11,627,312	\$ 11,890,174	\$ 12,284,682	\$ 12,694,147	\$ 13,119,294
Total Transfers (Sources) Uses	\$ (155,724)	\$ (915,831)	\$ 2,935,060	\$ 3,096,284	\$ 3,204,392	\$ 3,313,692
Total Other (Sources) Uses	\$ 3,339,515	\$ 4,237,330	\$ 528,905	\$ 529,780	\$ 529,905	\$ 547,055
Total Expenditures & Transfers	\$ 13,791,818	\$ 14,948,811	\$ 15,354,139	\$ 15,910,746	\$ 16,428,444	\$ 16,980,041
Total Increase (Decrease)*	\$ (302,400)	\$ (560,811)	\$ (335,139)	\$ (242,746)	\$ (53,894)	\$ 135,059
Measurement Focus Increase (Decrease)						
Ending Working Capital	<u>\$ 3,540,670</u>	<u>\$ 2,979,859</u>	<u>\$ 2,644,720</u>	<u>\$ 2,401,974</u>	<u>\$ 2,348,080</u>	<u>\$ 2,483,139</u>

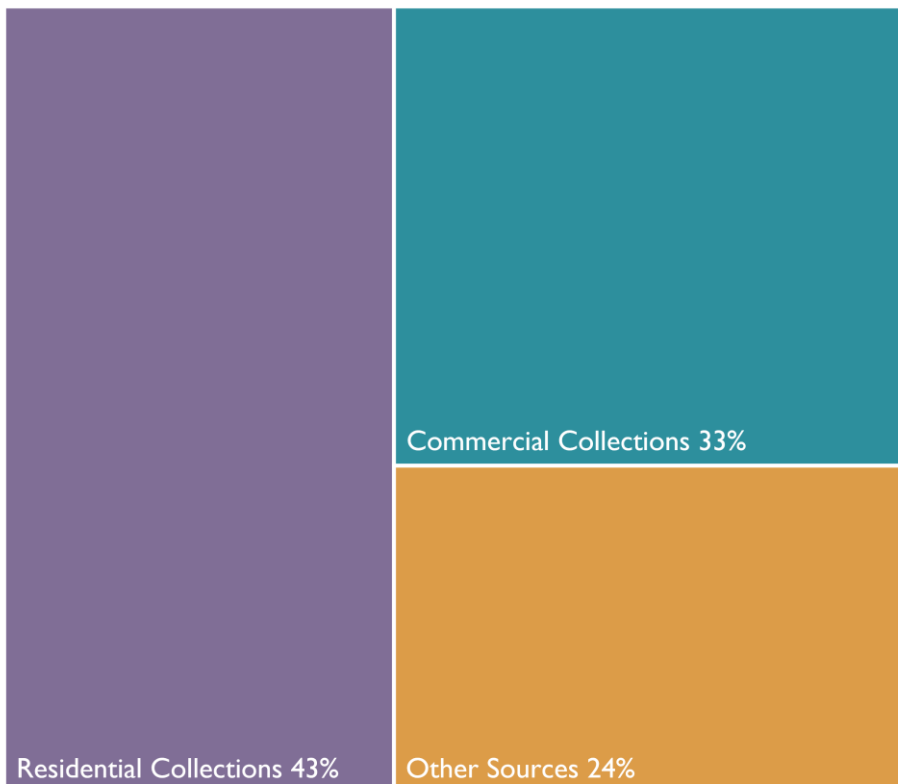
* Total FY24 Budget change includes 1-time expenses.

Forecast developed in 2023 - 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							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Residential Collection	\$ 5,299,504	\$ 6,549,310	\$ 6,444,681	\$ 6,162,039	\$ 303,500	\$ 6,465,539	-1.28%
Commercial Collection	3,543,485	4,071,527	4,159,773	3,737,121	1,213,058	4,950,179	21.58%
Pay Plan Contingency	-	3,573	3,573	211,594	-	211,594	
TOTAL	\$ 8,842,989	\$ 10,624,410	\$ 10,608,027	\$ 10,110,754	\$ 1,516,558	\$ 11,627,312	9.44%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 2,767,224	\$ 2,929,472	\$ 2,953,164	\$ 2,848,198	\$ 59,024	\$ 2,907,222	-0.76%
Health Insurance	579,047	623,421	623,421	610,973	15,269	626,242	0.45%
Supplies	699,668	808,864	808,864	802,960	69,190	872,150	7.82%
Maintenance	782,154	959,628	959,628	1,000,300	73,000	1,073,300	11.85%
Purchased Services	4,014,896	4,509,174	4,469,099	4,636,729	292,075	4,928,804	9.31%
Capital Outlay	-	790,278	790,278	-	1,008,000	1,008,000	27.55%
Pay Plan Contingency	-	3,573	3,573	211,594	-	211,594	
TOTAL	\$ 8,842,989	\$ 10,624,410	\$ 10,608,027	\$ 10,110,754	\$ 1,516,558	\$ 11,627,312	9.44%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Residential Collection	27.50	30.50		30.50	-	30.50	0.00%
Commercial Collection	14.50	14.50		14.50	1.00	15.50	6.90%
TOTAL	42.00	45.00		45.00	1.00	46.00	2.22%

NORTHGATE PARKING FUND



The Northgate Parking Fund accounts for revenues and expenditures from the city owned 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 fines imposed in the Northgate area.



The rate increase in FY22 to make the garage charges comparable to other parking rates in the area has helped the fund build a better financial standing that will support improvements in the area that are needed to maintain safety for patrons. Properly priced rates and the return of patronage to this area, has restored the fund to a healthy balance and payments to the General Fund in repayment for the parking garage construction have restarted.

The budget for FY24 includes the following service level adjustments:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	KPI
Northgate Heavy Duty Truck	\$55,970	\$11,676	\$67,646	Goal 4	KPI 3
Parking Lot Maintenance	26,900	-	26,900	Goal 4	KPI 3
Northgate Sanitation Enclosure Cameras	30,000	4,414	34,414	Goal 4	KPI 3
Northgate Garage Elevator Vandal-proofing	69,000	-	69,000	Goal 4	KPI 3
Northgate SLAs Total	\$181,870	\$16,090	\$197,960		

KPIs are available at the link in the SLA table or in Appendix K with Community Services.

- The Northgate crew deploys bollards on the side streets near the parking lot for increased pedestrian safety. Current equipment utilized to transport and deploy bollards is inadequate. This SLA is for a heavier truck that will be able to handle this task.
- The parking lot needs to be resurfaced and striped to provide for ADA access and emergency lanes and replacing the concrete curb stops.
- The Code Enforcement team is responsible for the compactor enclosure used by Northgate businesses. Inappropriate accumulations of garbage have been occurring often and increased monitoring is needed for that area. This SLA will install cameras in that area for identification of violators.
- Increased occurrences of vandalism in the elevators in the parking garage that have led to the elevators being inoperable and have left patrons trapped inside. This upgrade will increase the safety of the elevators with better operating panels and vandal resistant buttons.

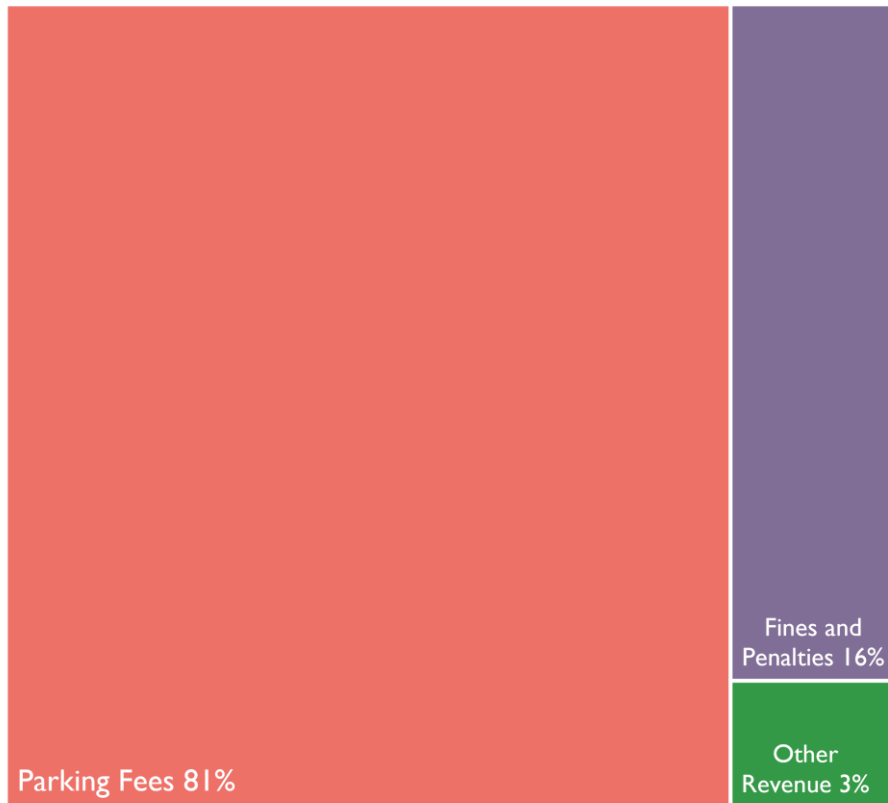
FY24 projected working capital will meet the 18% working capital requirement as outlined in the Fiscal and Budgetary policy.

CITY OF COLLEGE STATION

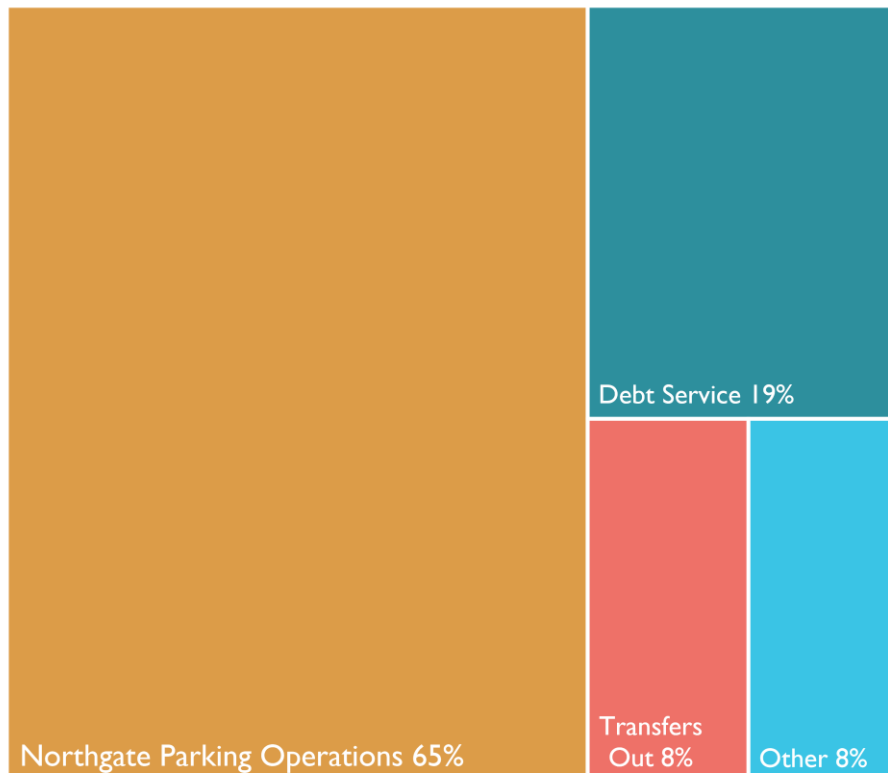
NORTHGATE PARKING FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 528,732	\$ 1,133,991	\$ 1,133,991	\$ 1,369,956		\$ 1,369,956	
Revenues							
Parking Fees	\$ 1,521,003	\$ 1,554,000	\$ 1,549,510	\$ 1,596,000	\$ -	\$ 1,596,000	2.70%
Fines and Penalties	159,145	192,000	306,875	316,000	-	316,000	64.58%
Other Revenue	250	-	175	-	-	-	-
Investment Earnings	8,077	6,900	54,946	42,000	-	42,000	
Misc Non-Operating	6,973	7,000	6,474	7,000	-	7,000	0.00%
Total Revenues	<u>\$ 1,695,448</u>	<u>\$ 1,759,900</u>	<u>\$ 1,918,011</u>	<u>\$ 1,961,000</u>	<u>\$ -</u>	<u>\$ 1,961,000</u>	11.43%
Total Funds Available	<u>\$ 2,224,180</u>	<u>\$ 2,893,891</u>	<u>\$ 3,052,002</u>	<u>\$ 3,330,956</u>	<u>\$ -</u>	<u>\$ 3,330,956</u>	
Expenditures:							
Northgate Operations	\$ 734,820	\$ 1,153,814	\$ 1,186,073	\$ 992,924	\$ 197,960	\$ 1,190,884	3.21%
Pay Plan Contingency	-	1,043	1,043	30,504	-	30,504	
Total Operating Expenditures	<u>\$ 734,820</u>	<u>\$ 1,154,857</u>	<u>\$ 1,187,116</u>	<u>\$ 1,023,428</u>	<u>\$ 197,960</u>	<u>\$ 1,221,388</u>	5.76%
Transfers:							
Transfers In - Vehicle Replacements	-	-	-	(40,000)	-	(40,000)	-
Transfers Out	-	300,000	300,000	350,000	-	350,000	16.67%
G&A Transfers Out	135,240	144,930	144,930	158,258	-	158,258	9.20%
Total Transfers (Sources) Uses	<u>135,240</u>	<u>444,930</u>	<u>444,930</u>	<u>468,258</u>	<u>-</u>	<u>468,258</u>	5.24%
Other (Sources) Uses							
Vehicle Replacements	-	-	-	40,000	-	40,000	-
Capital Outlay - CIP	2,513	-	-	100,000	-	100,000	-
Other	(1,986)	-	-	-	-	-	-
Contingency	-	50,000	50,000	50,000	-	50,000	0.00%
Total Other (Sources) Uses	<u>527</u>	<u>50,000</u>	<u>50,000</u>	<u>190,000</u>	<u>-</u>	<u>190,000</u>	280.00%
Total Expenditures & Transfers	<u>\$ 870,586</u>	<u>\$ 1,649,787</u>	<u>\$ 1,682,046</u>	<u>\$ 1,681,686</u>	<u>\$ 197,960</u>	<u>\$ 1,879,646</u>	13.93%
Total Increase (Decrease)	<u>\$ 824,862</u>	<u>\$ 110,113</u>	<u>\$ 235,965</u>	<u>\$ 279,314</u>	<u>\$ (197,960)</u>	<u>\$ 81,354</u>	
Measurement Focus Increase (Decrease)		(219,603)					
Ending Working Capital	<u><u>\$ 1,133,991</u></u>	<u><u>\$ 1,244,104</u></u>	<u><u>\$ 1,369,956</u></u>	<u><u>\$ 1,649,270</u></u>	<u><u>\$ (197,960)</u></u>	<u><u>\$ 1,451,310</u></u>	16.66%

NORTHGATE PARKING FUND -SOURCES



NORTHGATE PARKING FUND- USES



**CITY OF COLLEGE STATION
NORTHGATE PARKING FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Northgate Parking	\$ 734,820	\$ 1,153,814	\$ 1,186,073	\$ 992,924	\$ 197,960	\$ 1,190,884	3.21%
Pay Plan Contingency	-	1,043	1,043	30,504	-	30,504	
TOTAL	\$ 734,820	\$ 1,154,857	\$ 1,187,116	\$ 1,023,428	\$ 197,960	\$ 1,221,388	5.76%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 351,058	\$ 452,969	\$ 468,120	\$ 478,623	\$ -	\$ 478,623	5.66%
Health Insurance	87,974	104,088	111,487	106,916	-	106,916	2.72%
Supplies	19,158	22,610	22,992	25,410	1,000	26,410	16.81%
Maintenance	11,841	28,661	28,659	27,562	97,900	125,462	337.74%
Purchased Services	255,368	370,486	379,815	354,413	13,090	367,503	-0.81%
Capital Outlay	9,421	175,000	175,000	-	85,970	85,970	-50.87%
Pay Plan Contingency	-	1,043	1,043	30,504	-	30,504	
TOTAL	\$ 734,820	\$ 1,154,857	\$ 1,187,116	\$ 1,023,428	\$ 197,960	\$ 1,221,388	5.76%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Northgate Parking	7.00	8.00		8.00	-	8.00	0.00%
TOTAL	7.00	8.00		8.00	-	8.00	0.00%



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

HOTEL TAX FUND

The Hotel Occupancy Tax Fund (HOT) is used to record Hotel-Motel 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, motels and short-term rentals 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.



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 defined categories:
 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.
 8. Funding transportation systems for tourists.
 9. Signage directing the public to sights and attractions frequently visited 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. While, the City expects revenue to increase due to inflation pushing average daily rates higher. The City is also mindful that hotels' operating costs are increasing as well. To increase revenue in this Fund, Occupancy rates of hotels need to increase. Therefore, Hotel Tax revenues are set at the same growth rate as expected sales tax to be consistent with the General Fund's revenue expectations.

OPERATIONAL EXPENSES

Parks Programs and Events: The FY24 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 hospitality industry through increased overnight stays and leisure travel and a return to meetings, conventions, and reunions. It includes specialized areas such as conventions, leisure, and sports tourism. Tourism personnel combine sports sales experience with the City's tournament facilitation team, renowned facilities, and marketing expertise. Some employees that cover both the General Fund's Economic Development division and will charge their time into the HOT funded Tourism Division when applicable.



Outside Agency Funding - Several outside agencies are supported each fiscal year to provide services for the citizens of College Station that is not provided by City staff. 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 FY24 between Brazos County and the City. A payment of \$209,800 is budgeted for FY24 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. The HOT Fund does not have any FY24 capital appropriations. In FY22, appropriations from the HOT Fund were included to renovate the building at 1207 Texas Avenue into a Visitor Center for the Tourism Division. Construction is expected to finish in FY23.

SERVICE LEVEL ADJUSTMENTS

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Digital Marketing and Advertising	\$95,000	-	\$95,000	Goal 2	-
Economic Impact Study	80,000	-	80,000	Goal 2	KPI I
Meetings and Conventions Commitments	195,000	-	195,000	Goal 2	KPI I
Visitor Guides	50,000	-	50,000	Goal 2	-
HOT Fund SLAs Total	\$420,000	\$ -	\$420,000		

KPIs are available at the link in the SLA table or in Appendix K.

Additions to the FY24 budget are for the Tourism Division and include one-time increases for:

- Digital marketing to refresh the Visit College Station website and develop a social media strategy.
- Economic impact study to analyze the tourism industry in College Station to create a strategic plan for tourism.
- Meetings and conventions commitments to attract new businesses and fulfill prior obligations.
- Print new visitor guides to give to people at events and those who come to the visitor center.

CITY OF COLLEGE STATION HOTEL TAX FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 18,118,553	\$ 12,359,179	\$ 12,359,179	\$ 11,720,524		\$ 11,720,524	
Revenues							
Hotel Tax	\$ 6,476,487	\$ 6,495,000	\$ 6,857,300	\$ 6,900,000	\$ -	\$ 6,900,000	6.24%
Investment Earnings	148,079	200,000	397,958	400,000	-	400,000	100.00%
Misc Non-Operating	10,234	10,000	10,000	10,000	-	10,000	0.00%
Total Revenues	\$ 6,634,800	\$ 6,705,000	\$ 7,265,258	\$ 7,310,000	\$ -	\$ 7,310,000	9.02%
Total Funds Available	\$ 24,753,353	\$ 19,064,179	\$ 19,624,437	\$ 19,030,524	\$ -	\$ 19,030,524	-
Expenditures:							
Parks & Recreation Dept	428,528	573,853	744,255	750,041	-	750,041	30.70%
Fiscal Services Dept	30,393	40,000	43,271	35,000	-	35,000	-12.50%
General Govt Dept*	3,050,393	4,326,416	4,166,960	3,975,324	420,000	4,395,324	1.59%
Pay Plan Contingency	-	19,709	19,709	94,836	-	94,836	
Total Operating Expenditures	\$ 3,509,314	\$ 4,959,978	\$ 4,974,195	\$ 4,855,201	\$ 420,000	\$ 5,275,201	6.36%
Transfers:							
Transfers Out	-	-	-	100,000	-	100,000	-
G&A Transfers Out	185,184	213,169	213,169	520,467	-	520,467	144.16%
Capital Transfers Out	6,800,000	-	-	-	-	-	-
Total Transfers (Sources) Uses	6,985,184	213,169	213,169	620,467	-	620,467	191.07%
Other (Sources) Uses							
Public Agency	988,709	982,400	982,400	825,753	-	825,753	-15.95%
Capital Outlay - CIP	895,695	1,309,149	1,309,149	-	-	-	-100.00%
Other	-	25,000	25,000	25,000	-	25,000	0.00%
Contingency	-	400,000	400,000	400,000	-	400,000	0.00%
Total Other (Sources) Uses	1,884,404	2,716,549	2,716,549	1,250,753	-	1,250,753	-53.96%
Total Expenditures & Transfers	\$ 12,378,902	\$ 7,889,696	\$ 7,903,913	\$ 6,726,421	\$ 420,000	\$ 7,146,421	-9.42%
Total Increase (Decrease)	\$ (5,744,102)	\$ (1,184,696)	\$ (638,655)	\$ 583,579	\$ (420,000)	\$ 163,579	
Measurement Focus Increase (Decrease)	(15,272)						
Ending Assigned and Unassigned Fund Balance	\$ 12,359,179	\$ 11,174,483	\$ 11,720,524	\$ 12,304,103	\$ (420,000)	\$ 11,884,103	6.35%

*See Operational Expenditure Summary for Department Detail

CITY OF COLLEGE STATION HOTEL TAX FUND FIVE YEAR FORECAST

	FY23 Year-End Estimate	FY24 Proposed Budget	FY25 Forecasted	FY26 Forecasted	FY27 Forecasted	FY28 Forecasted
Beginning Fund Balance	\$12,359,179	\$11,720,524	\$11,884,103	\$11,777,630	\$5,620,700	\$5,423,672
Total Revenues	7,265,258	7,310,000	7,250,982	7,318,888	7,389,564	7,530,970
Total Funds Available	\$19,624,437	\$19,030,524	\$19,135,085	\$19,096,517	\$13,010,263	\$12,954,642
Total Operating Expenditures	4,974,195	5,275,201	4,988,610	5,110,218	5,213,737	5,335,071
Total Transfers (Sources) Uses	213,169	620,467	530,876	541,494	552,324	563,370
Total Other (Sources) Uses	2,716,549	1,250,753	1,837,969	7,824,106	1,820,530	1,822,220
Total Expenditures & Transfers	\$7,903,913	\$7,146,421	\$7,357,455	\$13,475,818	\$7,586,591	\$7,720,661
Total Increase (Decrease)	(\$638,655)	\$163,579	(106,473)	(6,156,930)	(197,027)	(189,691)
Measurement Focus Increase (Decrease)	-					
Ending Assigned and Unassigned Fund Balance	\$11,720,524	\$11,884,103	\$11,777,630	\$5,620,700	\$5,423,672	\$5,233,981
Add: Assigned Fund Balances						
Texas Independence Park equipment and Park Ops	175,000	-	-	-	-	-
Special Events Bids	-	500,000	-	-	-	-
Assigned Fund Balance	175,000	500,000	-	-	-	-
Ending Unassigned Fund Balance	\$11,545,524	\$11,384,103	\$11,777,630	\$5,620,700	\$5,423,672	\$5,233,981

* Forecast includes 1-time expenses.

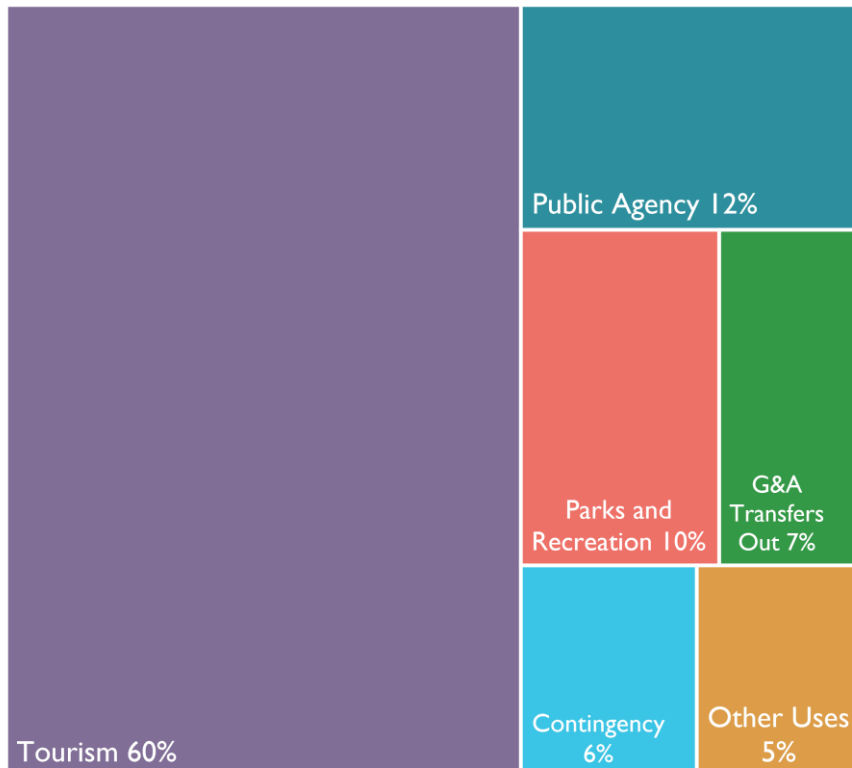
Forecast developed in 2023 - future years are subject to change based on the facts and circumstances at the time of analysis.

HOTEL TAX FUND- SOURCES



*Other Revenue Totals to 6%

HOTEL TAX FUND- USES



**CITY OF COLLEGE STATION
HOTEL TAX FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Public Communications	\$ 117,464	\$ 164,645	\$ 45,845	\$ 124,579	\$ -	\$ 124,579	-24.33%
Tourism	2,932,929	4,161,771	4,121,115	3,850,745	420,000	4,270,745	2.62%
Hotel Tax Collections/Audits Admin	30,393	40,000	43,271	35,000	-	35,000	-12.50%
Parks & Recreation Dept	428,528	573,853	744,255	750,041	-	750,041	30.70%
Pay Plan Contingency	-	19,709	19,709	94,836	-	94,836	
TOTAL	\$ 3,509,314	\$ 4,959,978	\$ 4,974,195	\$ 4,855,201	\$ 420,000	\$ 5,275,201	6.36%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 1,089,353	\$ 1,730,033	\$ 1,570,450	\$ 1,710,415	\$ -	\$ 1,710,415	-1.13%
Health Insurance	168,905	265,035	203,686	218,606	-	218,606	-17.52%
Supplies	271,368	540,714	609,074	579,367	105,000	684,367	26.57%
Maintenance	5,161	5,200	24,316	5,270	-	5,270	1.35%
Purchased Services	1,974,528	2,399,287	2,546,960	2,246,707	315,000	2,561,707	6.77%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	19,709	19,709	94,836	-	94,836	
TOTAL	\$ 3,509,314	\$ 4,959,978	\$ 4,974,195	\$ 4,855,201	\$ 420,000	\$ 5,275,201	6.36%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Public Communications	1.00	-		-	-	-	-
Tourism	11.00	14.00		14.00	-	14.00	0.00%
Parks & Recreation Dept	3.30	3.30		3.30	-	3.30	0.00%
TOTAL	15.30	17.30		17.30	-	17.30	0.00%

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 must meet national objectives 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 FY24 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.
- The CDBG Public Service Agency (PSA) Funding Review Committee utilizes a volunteer citizen review committee to evaluate and make funding recommendations to the College Station City Council for local PSA's.



The City was approved for funding 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. CDBG financing is provided to 3rd party contractors to complete economic development, housing rehabilitation, or public facility improvements. The financing is provided in the form of a loan where Council sets terms, which could include fully repayable principal and interest, deferred- forgivable, or a mixture of terms. Council approved the loan for LULAC Oak Hill that will require 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. The City of College Station's HOME ARP Allocation Plan was approved by HUD and a Request for Proposal (RFP) was issued to determine programs for funding.

As of FY23, all CDBG-CV funding allocated to the City of College Station has been expended in efforts to prevent the spread of, prepare for, and respond to the Coronavirus.

The FY24 (PY23) Annual Action Plan includes a balanced community development program geared toward increasing affordable housing opportunities, supporting essential health and human services. Projects will improve 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.

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
CommDev Staff Member Salary Split Half with General Fund	-	(\$43,669)	(\$43,669)	Goal I	KPI 6
Move Salaries and Benefits to Operations	-	43,669	43,669	-	-
CommDev Fund SLAs Total	-	\$0	\$0		

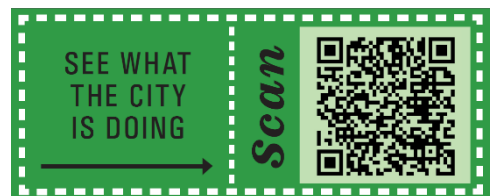
KPIs are available at the link in the SLA table or in Appendix K.

The Staffing SLA is to split fund an analyst position to half in the Community Development Fund and half in the General Fund is to alleviate the overages of administration cost caps for CDBG and HOME grants. Each grant has a cap of what can be spent on administration costs and due to adding a position in FY23 and increased salaries due to longevity of experienced employees, this cap hinders any growth for the four positions currently in this fund. Moving this position will also allow the analyst to work on new grant opportunities and programs beyond CDBG and HOME funding.

Under the Texas General Land Office’s Regional Mitigation Program, the Brazos Valley Council of Governments developed a Method of Distribution that awarded the City of College Station a \$500,000 allocation of CDBG Hazard Mitigation Funding. These funds are to be used to address hazards and vulnerabilities in efforts to reduce risks related to hurricanes, tropical storms, flooding, winds, and other hazards to the principal benefit of low- and moderate-income citizens. The City has submitted an application for funding to address local flooding and power outage concerns.

In FY24, alongside the City’s Public Works and Planning & Development Departments, Community Development will be leveraging CDBG-MIT funding to install two generators at community centers in eligible low-to-moderate income areas in College Station for the purpose of creating emergency warming centers. Additionally, the collaboration will see the installation of an Early Warning Flood Hazard System and the commencement of a citywide Flood Hazard Assessment. Utilizing the City’s standard CDBG allocation, Community Development will also be constructing a bus shelter at a transit stop in front of City Hall to increase low-to-moderate income citizens’ access to the necessary services it provides. This is in line 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 providing 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.



CITY OF COLLEGE STATION COMMUNITY DEVELOPMENT FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance*	\$ -	\$ -	\$ -	\$ -		\$ -		
Revenues								
Community Development Grants	\$ 1,383,800	\$ 3,744,801	\$ 3,744,801	\$ 3,078,993	\$ -	\$ 3,078,993		-17.78%
CD Loans	3,712	-	-	-	-	-		-
Misc Non-Operating	395	-	-	-	-	-		-
Total Revenues	\$ 1,387,906	\$ 3,744,801	\$ 3,744,801	\$ 3,078,993	\$ -	\$ 3,078,993		-17.78%
Total Funds Available	\$ 1,387,906	\$ 3,744,801	\$ 3,744,801	\$ 3,078,993	\$ -	\$ 3,078,993		-
Expenditures:								
General Govt Dept	\$ 1,149,134	\$ 3,744,801	\$ 3,744,801	\$ 3,053,606	\$ -	\$ 3,053,606		-18.46%
Pay Plan Contingency	-	-	-	25,387	-	25,387		-
Total Operating Expenditures	\$ 1,149,134	\$ 3,744,801	\$ 3,744,801	\$ 3,078,993	\$ -	\$ 3,078,993		-17.78%
Transfers:								
Transfers Out	10,295	-	-	-	-	-		-
Total Transfers (Sources) Uses	10,295	-	-	-	-	-		-
Other (Sources) Uses								
Capital Outlay - CIP	102,833	-	-	-	-	-		-
Total Other (Sources) Uses	102,833	-	-	-	-	-		-
Total Expenditures & Transfers	\$ 1,262,261	\$ 3,744,801	\$ 3,744,801	\$ 3,078,993	\$ -	\$ 3,078,993		-17.78%
Total Increase (Decrease)	\$ 125,645	\$ -	\$ -	\$ -	\$ -	\$ -		-
Measurement Focus Increase (Decrease)	(125,645)							
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-

*The City does not maintain a fund balance in the Community Development Fund. Grant funds available from the U. S. Department of Housing and Urban Development are maintained and drawn from the City's Line of Credit with the U. S. Treasury. The balance in the Line of Credit is indicated as the Total Funds available.

**CITY OF COLLEGE STATION
COMMUNITY DEVELOPMENT FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Community Development	\$ 1,149,134	\$ 3,744,801	\$ 3,744,801	\$ 3,053,606	\$ -	\$ 3,053,606	-18.46%
Pay Plan Contingency	-	-	-	25,387	-	25,387	
TOTAL	\$ 1,149,134	\$ 3,744,801	\$ 3,744,801	\$ 3,078,993	\$ -	\$ 3,078,993	-17.78%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 276,765	\$ 365,014	\$ 365,014	\$ 354,992	\$ (36,028)	\$ 318,964	-12.62%
Health Insurance	40,418	44,864	44,864	45,921	(7,641)	38,280	-14.68%
Supplies	2,388	5,058	5,058	3,850	-	3,850	-23.88%
Maintenance	-	213	213	210	-	210	-1.41%
Purchased Services	829,563	3,329,652	3,329,652	2,648,633	43,669	2,692,302	-19.14%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	25,387	-	25,387	
TOTAL	\$ 1,149,134	\$ 3,744,801	\$ 3,744,801	\$ 3,078,993	\$ -	\$ 3,078,993	-17.78%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Community Development	3.00	4.00		4.00	(0.50)	3.50	-12.50%
TOTAL	3.00	4.00		4.00	(0.50)	3.50	-12.50%

FEDERAL RELIEF FUND



College Station was allocated a total of \$29,478,326 from the American Rescue Plan Act (ARPA). These funds must be matched with eligible expenditures that meet US Treasury Department requirements. Qualifying expenses are outlined in numerous federal documents. The City must expend these funds on specific government services and eligible capital expenses. To recognize some of the ARPA funds, the City selected payroll expenses for employees who mitigated or responded to the COVID-19 public health emergency.

ARPA revenues are only recognized when eligible expenses are transferred. Qualifying expenses for ARPA must be encumbered prior to December 2024 and eligible expenses must be incurred by December 2026. Staff expects to meet the deadlines for all remaining ARPA funds.

In FY23, the City expects to incur \$1,400,000 of eligible governmental expenses and will recognize an equivalent revenue amount. Although these expenses were originally budgeted and incurred in other funds, they will be transferred to this Fund to recognize the remaining revenue. Due to higher interest rates, the City expects an increase in investment earnings, which will be transferred out of this Fund. Due to project timing, no eligible capital expenses are anticipated in FY23.

As eligible expenses are incurred in FY24, they will be transferred to this Fund and the remaining available ARPA funds will be recognized. The City anticipates sustained investment earnings which will be transferred out of the Federal Relief Fund.

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

<i>Qualified Use</i>	<i>Amount</i>	<i>Year Recognized</i>
Revenue Replacement	\$16,140,725	FY22
Premium Pay	603,213	FY22
Rehiring of Government Staff (from January 1 st , 2022 through December 31 st , 2024)	2,834,388	FY22-FY24
Water and Wastewater Capital Projects	9,900,000	FY24-FY26
Total	\$29,478,326	

CITY OF COLLEGE STATION FEDERAL RELIEF FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 4,321,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Revenues								
Intergovernmental	\$ 17,578,790	\$ 10,900,000	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	-100.00%
Investment Earnings	\$ 99,470	10,000	400,000	400,000	-	400,000	400,000	3900.00%
Total Revenues	\$ 17,678,260	\$ 10,910,000	\$ 1,800,000	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	-96.33%
Total Funds Available	\$21,999,522	\$10,910,000	\$ 1,800,000	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	-
Expenditures:								
General Government Dept	\$ -	-	1,400,000	-	-	-	-	-
Total Operating Expenditures	\$ -	\$ -	\$1,400,000	\$ -	\$ -	\$ -	\$ -	-
Transfers:								
Transfers In	\$ -	-	-	-	-	-	-	-
Transfers Out	\$ 21,999,522	1,000,000	400,000	400,000	-	400,000	400,000	-60.00%
Capital Transfers Out	\$ -	9,900,000	-	-	-	-	-	-100.00%
Total Transfers (Sources) Uses	\$ 21,999,522	10,900,000	400,000	400,000	-	400,000	400,000	-96.33%
Total Expenditures & Transfers	\$21,999,522	\$10,900,000	\$ 1,800,000	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	-96.33%
Total Increase (Decrease)	\$ (4,321,262)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Measurement Focus Increase (Decrease)	\$ -							
Ending Fund Balance	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%

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 approved development will not increase the danger of flooding and will limit the migration of dust, mud, or silt from construction sites.

Drainage Maintenance performs repairs and maintenance to keep the storm carrying capacity adequate in the City. The Division is responsible for improved and natural drainage ways within the City limits, and 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 6% for FY24.

The budget for FY24 includes the following SLAs:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Attenuator Truck	\$150,000	\$23,500	\$173,500	Goal I	-
Drainage Clean Out Equipment	75,000	10,500	85,500	Goal I	-
Drainage Fund SLAs Total	\$225,000	\$34,000	\$259,000		

KPIs are available at the link in the SLA table or in Appendix K.

- An attenuator truck rated for lower traffic speed roadways for 50 miles per hour and under. Attenuator trucks are designed to warn drivers of a potential road hazard and can be seen at a distance away, even in poor weather or traveling at night. Attenuator trucks increase safety for workers and motorist, and also protect expensive machinery and equipment.
- A compact utility loader with attachments that has a height and reach that can reach the side of a 30-yard dumpster or a one-ton truck. It is compact and can fit through 36" wide gates. This loader will increase safety in the division (a department strategic goal) by safely lifting and transporting heavy loads on jobsites.

Proposed expenditures will increase for FY24 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.

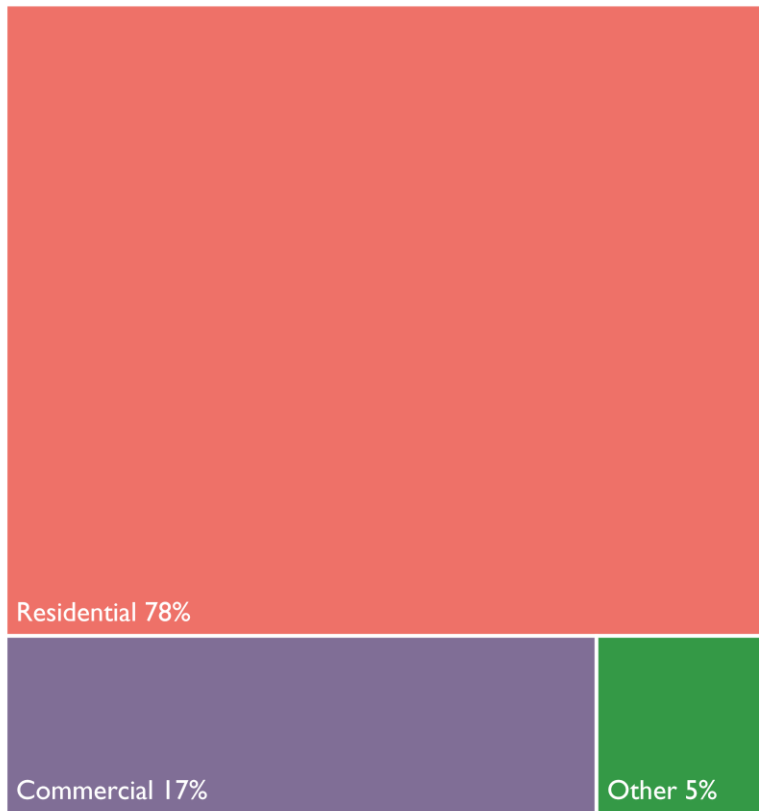
Ending fund balance is projected to decrease due to the planned capital projects.

CITY OF COLLEGE STATION DRAINAGE UTILITY FUND SUMMARY

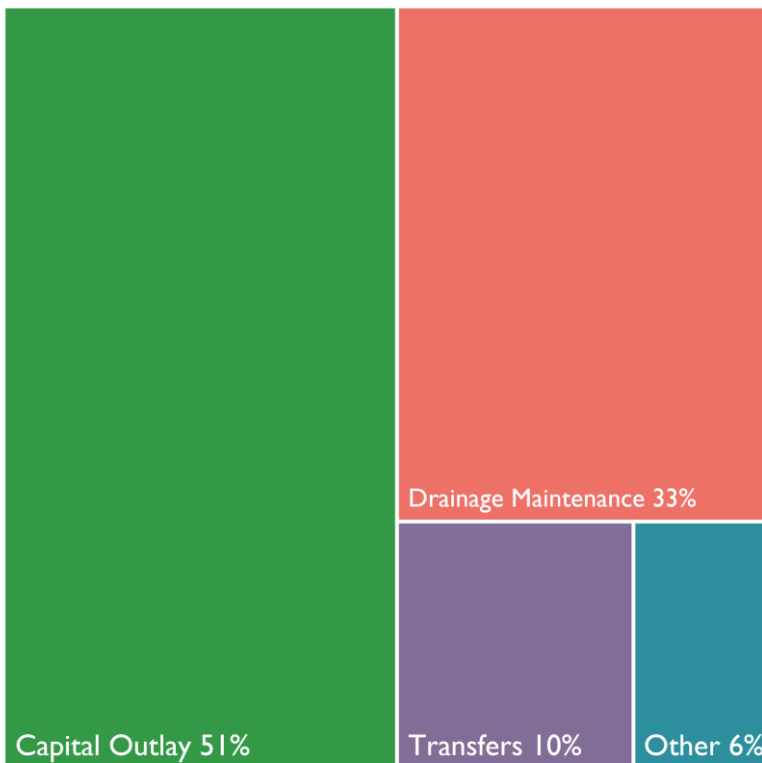
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 3,507,104	\$ 4,360,980	\$ 4,360,980	\$ 4,951,163		\$ 4,951,163	
Revenues							
Residential	\$ 2,587,749	\$ 2,821,000	\$ 2,854,100	\$ 3,100,000	\$ -	\$ 3,100,000	9.89%
Commercial	607,994	642,900	646,000	695,000	-	695,000	8.10%
Fines and Penalties	27,409	31,100	31,100	29,000	-	29,000	-6.75%
Investment Earnings	30,869	4,700	172,000	173,000	-	173,000	
Total Revenues	\$ 3,254,021	\$ 3,499,700	\$ 3,703,200	\$ 3,997,000	\$ -	\$ 3,997,000	14.21%
Total Funds Available	\$ 6,761,125	\$ 7,860,680	\$ 8,064,180	\$ 8,948,163	\$ -	\$ 8,948,163	-
Expenditures:							
Public Works Dept	\$ 1,671,355	\$ 1,920,698	\$ 1,838,623	\$ 1,930,092	\$ 259,000	\$ 2,189,092	13.97%
Planning and Development	78,785	96,068	96,728	111,132	-	111,132	15.68%
Pay Plan Contingency	-	4,225	4,225	75,143	-	75,143	
Total Operating Expenditures	\$ 1,750,140	\$ 2,020,991	\$ 1,939,576	\$ 2,116,367	\$ 259,000	\$ 2,375,367	17.53%
Transfers:							
Transfers In - Replacements	(281,433)	(119,000)	(119,000)	(11,000)	-	(11,000)	-90.76%
Interdept Exp - Utility Billing	116,004	116,000	116,000	90,000	-	90,000	-22.41%
Transfers Out	105,084	-	-	-	-	-	-
G&A Transfers Out	365,268	526,732	526,732	612,485	-	612,485	16.28%
Total Transfers (Sources) Uses	304,923	523,732	523,732	691,485	-	691,485	32.03%
Other (Sources) Uses							
Capital Outlay	281,433	119,000	119,000	11,000	-	11,000	-90.76%
Capital Outlay - CIP	47,201	1,266,500	430,709	3,450,000	-	3,450,000	172.40%
Contingency	-	100,000	100,000	200,000	-	200,000	100.00%
Total Other (Sources) Uses	328,634	1,485,500	649,709	3,661,000	-	3,661,000	146.45%
Total Expenditures & Transfers	\$ 2,383,697	\$ 4,030,223	\$ 3,113,017	\$ 6,468,852	\$ 259,000	\$ 6,727,852	66.93%
Total Increase (Decrease)*	\$ 870,324	\$ (530,523)	\$ 590,183	\$ (2,471,852)	\$ (259,000)	\$ (2,730,852)	
Measurement Focus Increase (Decrease)	(16,448)						
Ending Fund Balance	\$ 4,360,980	\$ 3,830,457	\$ 4,951,163	\$ 2,479,311	\$ (259,000)	\$ 2,220,311	-42.04%

* FY24 decrease due to planned capital improvement projects.

DRAINAGE FUND- SOURCES



DRAINAGE FUND- USES



**CITY OF COLLEGE STATION
DRAINAGE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Drainage Engineering	\$ 78,785	\$ 96,068	\$ 96,728	\$ 111,132	\$ -	\$ 111,132	15.68%
Drainage Maintenance	1,671,355	1,920,698	1,838,623	1,930,092	259,000	2,189,092	13.97%
Pay Plan Contingency	-	4,225	4,225	75,143	-	75,143	
TOTAL	\$ 1,750,140	\$ 2,020,991	\$ 1,939,576	\$ 2,116,367	\$ 259,000	\$ 2,375,367	17.53%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 814,243	\$ 1,014,935	\$ 933,520	\$ 1,019,302	\$ -	\$ 1,019,302	0.43%
Health Insurance	226,725	222,382	222,382	244,282	-	244,282	9.85%
Supplies	85,827	130,758	130,758	137,230	2,500	139,730	6.86%
Maintenance	134,500	178,760	178,760	187,335	6,000	193,335	8.15%
Purchased Services	401,971	404,931	404,931	453,075	25,500	478,575	18.19%
Capital Outlay	86,875	65,000	65,000	-	225,000	225,000	246.15%
Pay Plan Contingency	-	4,225	4,225	75,143	-	75,143	
TOTAL	\$ 1,750,140	\$ 2,020,991	\$ 1,939,576	\$ 2,116,367	\$ 259,000	\$ 2,375,367	17.53%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Drainage Engineering	1.00	1.00		1.00	-	1.00	0.00%
Drainage Maintenance	17.00	17.00		17.00	-	17.00	0.00%
TOTAL	18.00	18.00		18.00	-	18.00	0.00%

SYSTEM-WIDE IMPACT FEE FUNDS

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

SYSTEM-WIDE WATER AND WASTEWATER IMPACT FEES

Water and Wastewater Impact Fees collected are determined by water meter size on a citywide basis. Budgeted FY24 revenues total \$600,000 and \$1,393,000 for Water and Wastewater, respectively. The City uses Water and Wastewater Impact Fees to offset a portion of eligible projects' debt service payments. While FY23 has shown a decrease in permits, the Water Impact Fee revenue budget is set higher because of a Council directed 50% Water Impact Fee increase effective January 2024.

The FY24 revenue budget accounts for not only the lower number of permits this year, but also the timing of the Water Impact Fee increase (the first quarter will still be on the old impact fee schedule).

Budgeted FY24 Water and Wastewater transfers to service eligible debt are \$500,000 and \$2,000,000, respectively. These transfers are lower due to available fund balance. The FY24 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 FY24 revenues total \$918,100. Due to the decrease in impact fees received and due to existing fund balance, we are not budgeting any transfers in FY24.

CITY OF COLLEGE STATION SYSTEM-WIDE WATER IMPACT FEE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 284,131	\$ 411,926	\$ 411,926	\$ 140,664		\$ 140,664		
Revenues								
Charges for Services	\$ 474,025	\$ 435,000	\$ 213,510	\$ 600,000	\$ -	\$ 600,000		37.93%
Investment Earnings	4,274	900	15,228	4,900	-	4,900		444.44%
Total Revenues	<u>\$ 478,299</u>	<u>\$ 435,900</u>	<u>\$ 228,738</u>	<u>\$ 604,900</u>	<u>\$ -</u>	<u>\$ 604,900</u>		38.77%
Total Funds Available	<u>\$ 762,430</u>	<u>\$ 847,826</u>	<u>\$ 640,664</u>	<u>\$ 745,564</u>	<u>\$ -</u>	<u>\$ 745,564</u>		-
Transfers:								
Transfers Out	350,000	600,000	500,000	500,000	-	500,000		-16.67%
Total Transfers (Sources) Uses	<u>350,000</u>	<u>600,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>		-16.67%
Total Expenditures & Transfers	<u>\$ 350,000</u>	<u>\$ 600,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>		-16.67%
Total Increase (Decrease)	<u>\$ 128,299</u>	<u>\$ (164,100)</u>	<u>\$ (271,262)</u>	<u>\$ 104,900</u>	<u>\$ -</u>	<u>\$ 104,900</u>		
Measurement Focus Increase (Decrease)	(504)							
Ending Fund Balance	<u><u>\$ 411,926</u></u>	<u><u>\$ 247,826</u></u>	<u><u>\$ 140,664</u></u>	<u><u>\$ 245,564</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 245,564</u></u>		-0.91%

CITY OF COLLEGE STATION

SYSTEM-WIDE WASTEWATER IMPACT FEE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 3,338,965	\$ 3,103,487	\$ 3,103,487	\$ 1,084,350		\$ 1,084,350	
Revenues							
Charges for Services	\$ 2,333,880	\$ 2,339,000	\$ 1,372,400	\$ 1,393,000	\$ -	\$ 1,393,000	-40.44%
Investment Earnings	34,446	7,600	108,463	38,000	-	38,000	400.00%
Total Revenues	<u>\$ 2,368,326</u>	<u>\$ 2,346,600</u>	<u>\$ 1,480,863</u>	<u>\$ 1,431,000</u>	<u>\$ -</u>	<u>\$ 1,431,000</u>	-39.02%
Total Funds Available	<u>\$ 5,707,291</u>	<u>\$ 5,450,087</u>	<u>\$ 4,584,350</u>	<u>\$ 2,515,350</u>	<u>\$ -</u>	<u>\$ 2,515,350</u>	-
Transfers:							
Transfers Out	\$ 2,600,000	\$ 3,500,000	\$ 3,500,000	\$ 2,000,000	\$ -	\$ 2,000,000	-42.86%
Total Transfers (Sources) Uses	<u>2,600,000</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>	-42.86%
Total Expenditures & Transfers	<u>\$ 2,600,000</u>	<u>\$ 3,500,000</u>	<u>\$ 3,500,000</u>	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>	-42.86%
Total Increase (Decrease)	<u>\$ (231,674)</u>	<u>\$ (1,153,400)</u>	<u>\$ (2,019,137)</u>	<u>\$ (569,000)</u>	<u>\$ -</u>	<u>\$ (569,000)</u>	
Measurement Focus Increase (Decrease)		(3,804)					
Ending Fund Balance	<u><u>\$ 3,103,487</u></u>	<u><u>\$ 1,950,087</u></u>	<u><u>\$ 1,084,350</u></u>	<u><u>\$ 515,350</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 515,350</u></u>	-73.57%

CITY OF COLLEGE STATION ROADWAY IMPACT FEE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 1,692,668	\$ 2,198,752	\$ 2,198,752	\$ 1,483,052		\$ 1,483,052	
Revenues							
Charges for Services	\$ 1,493,736	\$ 1,220,000	\$ 500,000	\$ 866,200	\$ -	\$ 866,200	-29.00%
Investment Earnings	15,045	4,600	84,300	51,900	-	51,900	1028.26%
Total Revenues	<u>\$ 1,508,781</u>	<u>\$ 1,224,600</u>	<u>\$ 584,300</u>	<u>\$ 918,100</u>	<u>\$ -</u>	<u>\$ 918,100</u>	-25.03%
Total Funds Available	<u>\$ 3,201,449</u>	<u>\$ 3,423,352</u>	<u>\$ 2,783,052</u>	<u>\$ 2,401,152</u>	<u>\$ -</u>	<u>\$ 2,401,152</u>	-
Transfers:							
Capital Transfers Out	1,000,000	1,300,000	1,300,000	-	-	-	-100.00%
Total Transfers (Sources) Uses	<u>1,000,000</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.00%
Total Expenditures & Transfers	<u>\$ 1,000,000</u>	<u>\$ 1,300,000</u>	<u>\$ 1,300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-100.00%
Total Increase (Decrease)	<u>\$ 508,781</u>	<u>\$ (75,400)</u>	<u>\$ (715,700)</u>	<u>\$ 918,100</u>	<u>\$ -</u>	<u>\$ 918,100</u>	
Measurement Focus Increase (Decrease)	(2,697)						
Ending Fund Balance	<u><u>\$ 2,198,752</u></u>	<u><u>\$ 2,123,352</u></u>	<u><u>\$ 1,483,052</u></u>	<u><u>\$ 2,401,152</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,401,152</u></u>	13.08%

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 our 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. College Station is the only participant in this TIRZ currently. In FY24, the City anticipates collecting \$615,211 of ad valorem tax in the East Medical District TIRZ #19. We do not project any FY24 expenditures.

DARTMOUTH SYNTHETIC TIRZ

In August of 2017, 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 FY24, the City anticipates collecting \$176,282 of ad valorem tax in the Dartmouth Synthetic TIRZ. We do not project any FY24 expenditures.

CITY OF COLLEGE STATION

EAST MEDICAL DISTRICT TIRZ FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 231,141	\$ 539,589	\$ 539,589	\$ 859,922		\$ 859,922	
Revenues							
Ad Valorem Taxes	\$ 307,226	\$ 319,333	\$ 319,333	\$ 615,211	\$ -	\$ 615,211	92.66%
Investment Earnings	1,884	1,000	1,000	1,000	-	1,000	0.00%
Total Revenues	<u>\$ 309,110</u>	<u>\$ 320,333</u>	<u>\$ 320,333</u>	<u>\$ 616,211</u>	<u>\$ -</u>	<u>\$ 616,211</u>	92.37%
Total Funds Available	<u>\$ 540,251</u>	<u>\$ 859,922</u>	<u>\$ 859,922</u>	<u>\$ 1,476,133</u>	<u>\$ -</u>	<u>\$ 1,476,133</u>	-
Total Expenditures & Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-
Total Increase (Decrease)	<u>\$ 309,110</u>	<u>\$ 320,333</u>	<u>\$ 320,333</u>	<u>\$ 616,211</u>	<u>\$ -</u>	<u>\$ 616,211</u>	
Measurement Focus Increase (Decrease)		(662)					
Ending Fund Balance	<u><u>\$ 539,589</u></u>	<u><u>\$ 859,922</u></u>	<u><u>\$ 859,922</u></u>	<u><u>\$ 1,476,133</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,476,133</u></u>	71.66%

CITY OF COLLEGE STATION DARTMOUTH SYNTHETIC TIRZ FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 28,645	\$ 53,482	\$ 53,482	\$ 83,743		\$ 83,743		
Revenues								
Ad Valorem Taxes	\$ 24,670	\$ 30,261	\$ 30,261	\$ 176,282	\$ -	\$ 176,282		482.54%
Investment Earnings	233	-	-	-	-	-		-
Total Revenues	\$ 24,903	\$ 30,261	\$ 30,261	\$ 176,282	\$ -	\$ 176,282		482.54%
Total Funds Available	\$ 53,548	\$ 83,743	\$ 83,743	\$ 260,025	\$ -	\$ 260,025		-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
Total Increase (Decrease)	\$ 24,903	\$ 30,261	\$ 30,261	\$ 176,282	\$ -	\$ 176,282		
Measurement Focus Increase (Decrease)	(66)							
Ending Fund Balance	\$ 53,482	\$ 83,743	\$ 83,743	\$ 260,025	\$ -	\$ 260,025		210.50%



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 to purchase or maintain technological enhancements for a municipal court. Defendants convicted of a misdemeanor offense in the Municipal Court shall pay a Technology Fee of \$4.00.

The FY24 operating budget decreased because the FY23 budget year includes the one-time SLA for an upgrade to court software.

COURT SECURITY FEE FUND

Defendants convicted of a misdemeanor offense in the Municipal Court shall pay a building Security Fee of \$4.90. Proceeds may only be used for security personnel, services, and items related to buildings that house municipal court operations.

This fund supports 50% of the salary and benefits of one FTE. The remaining 50% of the FTE's salary and benefits are funded through the General Fund.



Continued historical increases with operating costs have resulted in a reduced fund balance. The Fund will continue to be monitored and corrective measures implemented as needed.

JUVENILE CASE MANAGER FEE FUND

Changes to the State ordinance required the Juvenile Case Manager Fund to merge with the Truancy Prevention Fee Fund in January 2020. However, revenue from prior citations were still being received in this fund through FY22. As historical citations were paid, revenues decreased dramatically as new citations and related revenue were received in the Truancy Prevention Fee Fund. As a result, the Fund was closed at the end of 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 \$5.00. Proceeds may only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager. Money may not be used to supplement the income of an employee whose primary role is not juvenile case manager.

The FY24 operating budget decreased slightly due to over-adjusted FY23 budgets for supplies and other operating expenses. Revenue budgets increased because the fees previously received in the Juvenile Case Manager Fund will be received in this fund instead. The City expects increased investment earnings in FY24 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 FY24 operating budget decreased largely due to prior year one-time SLAs. Revenues fluctuate from year to year because of the value and frequency of seizures. The City expects increased investment earnings in FY24 due to projected fund balance and higher interest rates.

CITY OF COLLEGE STATION COURT TECHNOLOGY FEE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 86,050	\$ 121,298	\$ 121,298	\$ 140,298		\$ 140,298		
Revenues								
Fines and Penalties	\$ 41,147	\$ 43,000	\$ 48,400	\$ 46,800	\$ -	\$ 46,800		8.84%
Investment Earnings	915	400	5,300	2,600	-	2,600		
Total Revenues	\$ 42,062	\$ 43,400	\$ 53,700	\$ 49,400	\$ -	\$ 49,400		13.82%
Total Funds Available	\$ 128,113	\$ 164,698	\$ 174,998	\$ 189,698	\$ -	\$ 189,698		-
Expenditures:								
Municipal Court	\$ 6,666	\$ 107,023	\$ 34,700	\$ 58,523	\$ -	\$ 58,523		-45.32%
Total Operating Expenditures	\$ 6,666	\$ 107,023	\$ 34,700	\$ 58,523	\$ -	\$ 58,523		-45.32%
Transfers:								
Transfers Out	-	-	-	-	-	-		-
Total Transfers (Sources) Uses	-	-	-	-	-	-		-
Total Expenditures & Transfers	\$ 6,666	\$ 107,023	\$ 34,700	\$ 58,523	\$ -	\$ 58,523		-45.32%
Total Increase (Decrease)	\$ 35,396	\$ (63,623)	\$ 19,000	\$ (9,123)	\$ -	\$ (9,123)		
Measurement Focus Increase (Decrease)	(149)							
Ending Fund Balance	\$ 121,298	\$ 57,675	\$ 140,298	\$ 131,175	\$ -	\$ 131,175		127.44%

**CITY OF COLLEGE STATION
COURT TECHNOLOGY FEE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Municipal Court	\$ 6,666	\$ 107,023	\$ 34,700	\$ 58,523	\$ -	\$ 58,523	-45.32%
TOTAL	\$ 6,666	\$ 107,023	\$ 34,700	\$ 58,523	\$ -	\$ 58,523	-45.32%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	3,460	17,750	10,000	18,060	-	18,060	1.75%
Maintenance	-	84,300	22,200	35,420	-	35,420	-57.98%
Purchased Services	3,206	4,973	2,500	5,043	-	5,043	1.41%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 6,666	\$ 107,023	\$ 34,700	\$ 58,523	\$ -	\$ 58,523	-45.32%

CITY OF COLLEGE STATION COURT SECURITY FEE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$16,762	\$12,453	\$12,453	\$10,623		\$10,623	
Revenues							
Fines and Penalties	\$ 49,305	\$ 48,000	\$ 58,700	\$ 54,800	\$ -	\$ 54,800	14.17%
Investment Earnings	118	30	600	300	-	300	
Total Revenues	\$ 49,423	\$ 48,030	\$ 59,300	\$ 55,100	\$ -	\$ 55,100	14.72%
Total Funds Available	\$ 66,185	\$ 60,483	\$ 71,753	\$ 65,723	\$ -	\$ 65,723	-
Expenditures:							
Municipal Court	\$ 53,717	\$ 60,584	\$ 58,400	\$ 60,416	\$ -	\$ 60,416	-0.28%
Pay Plan Contingency	-	2,730	2,730	3,668	-	3,668	34.36%
Total Operating Expenditures	\$ 53,717	\$ 63,314	\$ 61,130	\$ 64,084	\$ -	\$ 64,084	1.22%
Total Expenditures & Transfers	\$ 53,717	\$ 63,314	\$ 61,130	\$ 64,084	\$ -	\$ 64,084	1.22%
Total Increase (Decrease)	\$ (4,293)	\$ (15,284)	\$ (1,830)	\$ (8,984)	\$ -	\$ (8,984)	
Measurement Focus Increase (Decrease)	(15)						
Ending Fund Balance	\$ 12,453	\$ (2,831)	\$ 10,623	\$ 1,639	\$ -	\$ 1,639	-157.92%

**CITY OF COLLEGE STATION
COURT SECURITY FEE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Municipal Court	\$ 53,717	\$ 60,584	\$ 58,400	\$ 60,416	\$ -	\$ 60,416	-0.28%
Pay Plan Contingency	-	2,730	2,730	3,668	-	3,668	34.36%
TOTAL	\$ 53,717	\$ 63,314	\$ 61,130	\$ 64,084	\$ -	\$ 64,084	1.22%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 46,788	\$ 49,138	\$ 47,150	\$ 48,746	\$ -	\$ 48,746	-0.80%
Health Insurance	6,928	7,429	7,230	7,650	-	7,650	2.97%
Supplies	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-
Purchased Services	-	4,017	4,020	4,020	-	4,020	0.07%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	2,730	2,730	3,668	-	3,668	34.36%
TOTAL	\$ 53,717	\$ 63,314	\$ 61,130	\$ 64,084	\$ -	\$ 64,084	1.22%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Municipal Court	0.50	0.50		0.50		0.50	0.00%
TOTAL	0.50	0.50		0.50	-	0.50	0.00%

CITY OF COLLEGE STATION

JUVENILE CASE MANAGER FEE FUND SUMMARY

	FY22	FY23	FY23	FY24	FY24	FY24	% Change
	Actual	Revised Budget	Year-End Estimate	Base Budget	Proposed SLAs	Proposed Budget	Budget FY23 to FY24
Beginning Fund Balance	\$ 5,787	\$ -	\$ -	\$ -		\$ -	
Revenues							
Fines and Penalties	\$ 2,846	\$ -	\$ -	\$ -	\$ -	\$ -	-
Investment Earnings	32	-	-	-	-	-	-
Total Revenues	\$ 2,878	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Funds Available	\$ 8,665	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenditures:							
Municipal Court	\$ 4,003	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pay Plan Contingency	-	-	-	-	-	-	-
Total Operating Expenditures	\$ 4,003	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures & Transfers	\$ 8,664	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ (5,787)	\$ -	\$ -	\$ -	\$ -	\$ -	
Measurement Focus Increase (Decrease)	(0)						
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**CITY OF COLLEGE STATION
 JUVENILE CASE MANAGER FUND
 OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Municipal Court	\$ 4,003	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 4,003	\$ -	\$ -	\$ -	\$ -	\$ -	-

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	199	-	-	-	-	-	-
Supplies	258	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-
Purchased Services	2,826	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 4,003	\$ -	\$ -	\$ -	\$ -	\$ -	-

CITY OF COLLEGE STATION

TRUANCY PREVENTION FEE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 156,111	\$ 210,848	\$ 210,848	\$ 283,148		\$ 283,148	
Revenues							
Fines and Penalties	\$ 48,983	\$ 46,000	\$ 67,000	\$ 55,900	\$ -	\$ 55,900	21.52%
Investment Earnings	1,555	450	8,900	4,400	-	4,400	
Total Revenues	\$ 50,538	\$ 46,450	\$ 75,900	\$ 60,300	\$ -	\$ 60,300	29.82%
Total Funds Available	\$ 206,649	\$ 257,298	\$ 286,748	\$ 343,448	\$ -	\$ 343,448	-
Expenditures:							
Municipal Court	\$ 205	\$ 16,515	\$ 3,600	\$ 9,630	\$ -	\$ 9,630	-41.69%
Total Operating Expenditures	\$ 205	\$ 16,515	\$ 3,600	\$ 9,630	\$ -	\$ 9,630	-41.69%
Transfers:							
Transfers In	(4,661)	-	-	-	-	-	-
Total Expenditures & Transfers	\$ (4,457)	\$ 16,515	\$ 3,600	\$ 9,630	\$ -	\$ 9,630	-41.69%
Total Increase (Decrease)	\$ 54,995	\$ 29,935	\$ 72,300	\$ 50,670	\$ -	\$ 50,670	
Measurement Focus Increase (Decrease)	(258)						
Ending Fund Balance	\$ 210,848	\$ 240,783	\$ 283,148	\$ 333,818	\$ -	\$ 333,818	38.64%

**CITY OF COLLEGE STATION
TRUANCY PREVENTION FEE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT								
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24	
Municipal Court	\$ 205	\$ 16,515	\$ 3,600	\$ 9,630	\$ -	\$ 9,630	-41.69%	
TOTAL	\$ 205	\$ 16,515	\$ 3,600	\$ 9,630	\$ -	\$ 9,630	-41.69%	

EXPENDITURE BY CLASSIFICATION								
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24	
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Health Insurance	-	-	-	-	-	-	-	
Supplies	29	2,100	270	1,100	-	1,100	-47.62%	
Maintenance	-	-	-	-	-	-	-	
Purchased Services	176	14,415	3,330	8,530	-	8,530	-40.83%	
Capital Outlay	-	-	-	-	-	-	-	
Pay Plan Contingency	-	-	-	-	-	-	-	
TOTAL	\$ 205	\$ 16,515	\$ 3,600	\$ 9,630	\$ -	\$ 9,630	-41.69%	

CITY OF COLLEGE STATION POLICE SEIZURE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 268,799	\$ 388,475	\$ 388,475	\$ 278,075		\$ 278,075		
Revenues								
Intergovernmental	\$ 151,840	\$ 30,000	\$ 30,000	\$ 35,000	\$ -	\$ 35,000		16.67%
Investment Earnings	2,002	1,300	12,500	13,800	-	13,800		
Gain (Loss) on Sale of Assets	11,576	-	1,600	-	-	-		-
Total Revenues	\$ 165,418	\$ 31,300	\$ 44,100	\$ 48,800	\$ -	\$ 48,800		55.91%
Total Funds Available	\$ 434,217	\$ 419,775	\$ 432,575	\$ 326,875	\$ -	\$ 326,875		-
Expenditures:								
Police Dept	\$ 45,742	\$ 146,191	\$ 154,500	\$ 33,080	\$ -	\$ 33,080		-77.37%
Total Operating Expenditures	\$ 45,742	\$ 146,191	\$ 154,500	\$ 33,080	\$ -	\$ 33,080		-77.37%
Total Expenditures & Transfers	\$ 45,742	\$ 146,191	\$ 154,500	\$ 33,080	\$ -	\$ 33,080		-77.37%
Total Increase (Decrease)	\$ 119,675	\$ (114,891)	\$ (110,400)	\$ 15,720	\$ -	\$ 15,720		
Measurement Focus Increase (Decrease)								
Ending Fund Balance	\$ 388,475	\$ 273,584	\$ 278,075	\$ 293,795	\$ -	\$ 293,795		7.39%

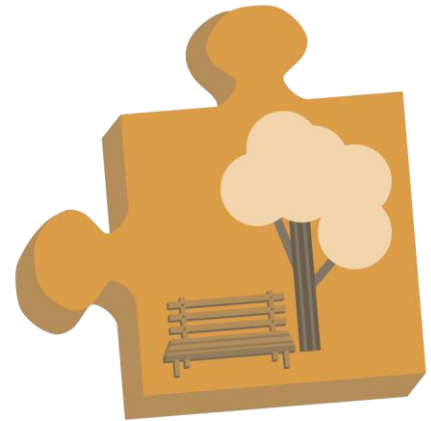
**CITY OF COLLEGE STATION
POLICE SEIZURE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Police Dept	\$ 45,742	\$ 146,191	\$ 154,500	\$ 33,080	\$ -	\$ 33,080	-77.37%
TOTAL	\$ 45,742	\$ 146,191	\$ 154,500	\$ 33,080	\$ -	\$ 33,080	-77.37%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	38,092	146,191	154,500	33,080	-	33,080	-77.37%
Maintenance	7,650	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 45,742	\$ 146,191	\$ 154,500	\$ 33,080	\$ -	\$ 33,080	-77.37%

CEMETERY FUNDS

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



MEMORIAL CEMETERY FUND

Two-thirds of Memorial Cemetery and Aggie Field of Honor lot sales and other miscellaneous revenue are deposited 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.

There is current debt issued for the Cemetery's initial construction, perimeter fencing, and the new shop which 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. The City deferring this debt payment transfer in FY24 but will continue it in future years.

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 Texas Avenue Cemetery Fund was established in 1996 to provide "a reliable future funding through an endowment that receives gifts that will provide a corpus that may be used to produce income and such income may be used for future care, maintenance, operations, and improvements of the Cemetery." This Fund accounts for College Station Cemetery lot sales and other miscellaneous revenues.

CITY OF COLLEGE STATION MEMORIAL CEMETERY FUND SUMMARY

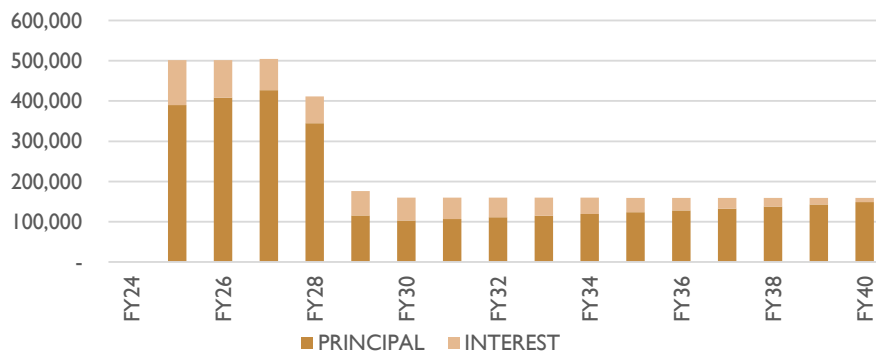
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 1,504,506	\$ 1,408,682	\$ 1,408,682	\$ 1,352,542		\$ 1,352,542	
Revenues							
Charges for Services	\$ 379,401	\$ 420,000	\$ 420,000	\$ 372,000	\$ -	\$ 372,000	-11.43%
Investment Earnings	11,203	25,000	25,000	37,000	-	37,000	48.00%
Total Revenues	\$ 390,604	\$ 445,000	\$ 445,000	\$ 409,000	\$ -	\$ 409,000	-8.09%
Total Funds Available	\$ 1,895,110	\$ 1,853,682	\$ 1,853,682	\$ 1,761,542	\$ -	\$ 1,761,542	-
Expenditures:							
Transfers:							
Transfers Out	466,164	468,073	468,073	-	-	-	-100.00%
Total Transfers (Sources) Uses	466,164	468,073	468,073	-	-	-	-100.00%
Other (Sources) Uses							
Other	18,633	33,067	33,067	35,000	-	35,000	5.85%
Total Other (Sources) Uses	18,633	33,067	33,067	35,000	-	35,000	5.85%
Total Expenditures & Transfers	\$ 484,797	\$ 501,140	\$ 501,140	\$ 35,000	\$ -	\$ 35,000	-93.02%
Total Increase (Decrease)	\$ (94,193)	\$ (56,140)	\$ (56,140)	\$ 374,000	\$ -	\$ 374,000	
Measurement Focus Increase (Decrease)	(1,631)						
Ending Fund Balance	\$ 1,408,682	\$ 1,352,542	\$ 1,352,542	\$ 1,726,542	\$ -	\$ 1,726,542	27.65%

MEMORIAL CEMETERY FUND* DEBT SERVICE REQUIREMENTS

ALL GOB & CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DUE ANNUALLY	PRINCIPAL OUTSTANDING AS OF OCT. 1
FY24	-	-	-	3,053,904
FY25	390,019	111,618	501,636	3,053,904
FY26	408,460	93,072	501,531	2,663,885
FY27	427,093	77,423	504,516	2,255,425
FY28	344,473	66,865	411,338	1,828,332
FY29	115,343	60,485	175,827	1,483,860
FY30	103,308	56,652	159,960	1,368,517
FY31	106,978	52,892	159,870	1,265,209
FY32	110,828	48,963	159,791	1,158,231
FY33	114,838	44,857	159,695	1,047,403
FY34	119,038	40,566	159,604	932,565
FY35	123,418	36,083	159,501	813,527
FY36	128,008	31,397	159,405	690,109
FY37	132,788	26,501	159,288	562,102
FY38	137,798	21,384	159,182	429,314
FY39	143,028	16,037	159,065	291,516
FY40	148,488	10,449	158,937	148,488

DEBT SERVICE FUND PRINCIPAL AND INTEREST



*Amounts reflect only one-half of the debt service as paid from the Memorial Cemetery Fund from FY20 through FY29. The remainder is projected to be supported by the Debt Service Fund. Debt service will be evaluated annually and will be adjusted based on available resources in the Memorial Cemetery and Debt Service Funds.

CITY OF COLLEGE STATION

MEMORIAL CEMETERY MAINTENANCE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 1,674,408	\$ 1,867,827	\$ 1,867,827	\$ 2,037,287		\$ 2,037,287	
Revenues							
Charges for Services	\$ 184,619	\$ 206,000	\$ 206,000	\$ 184,000	\$ -	\$ 184,000	-10.68%
Investment Earnings	14,539	4,000	4,000	60,000	-	60,000	
Total Revenues	\$ 199,158	\$ 210,000	\$ 210,000	\$ 244,000	\$ -	\$ 244,000	16.19%
Total Funds Available	\$ 1,873,566	\$ 2,077,827	\$ 2,077,827	\$ 2,281,287	\$ -	\$ 2,281,287	-
Expenditures:							
Parks and Recreation	\$ -	\$ 40,540	\$ 40,540	\$ 42,540	\$ -	\$ 42,540	4.93%
Total Operating Expenditures	\$ -	\$ 40,540	\$ 40,540	\$ 42,540	\$ -	\$ 42,540	4.93%
Other (Sources) Uses							
Other	3,450	-	-	-	-	-	-
Total Other (Sources) Uses	3,450	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 3,450	\$ 40,540	\$ 40,540	\$ 42,540	\$ -	\$ 42,540	4.93%
Total Increase (Decrease)	\$ 195,708	\$ 169,460	\$ 169,460	\$ 201,460	\$ -	\$ 201,460	
Measurement Focus Increase (Decrease)	(2,289)						
Ending Fund Balance	\$ 1,867,827	\$ 2,037,287	\$ 2,037,287	\$ 2,238,747	\$ -	\$ 2,238,747	9.89%

**CITY OF COLLEGE STATION
MEMORIAL CEMETERY MAINTENANCE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Parks and Recreation	\$ -	\$ 40,540	\$ 40,540	\$ 42,540	\$ -	\$ 42,540	4.93%
TOTAL	\$ -	\$ 40,540	\$ 40,540	\$ 42,540	\$ -	\$ 42,540	4.93%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	-	30,000	30,000	31,500	-	31,500	5.00%
Maintenance	-	-	-	-	-	-	-
Purchased Services	-	10,540	10,540	11,040	-	11,040	4.74%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ -	\$ 40,540	\$ 40,540	\$ 42,540	\$ -	\$ 42,540	4.93%

**CITY OF COLLEGE STATION
TEXAS AVENUE CEMETERY FUND SUMMARY**

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 1,949,312	\$ 1,983,092	\$ 1,983,092	\$ 2,025,092		\$ 2,025,092	
Revenues							
Charges for Services	\$ 24,920	\$ 5,000	\$ 5,000	\$ 14,500	\$ -	\$ 14,500	190.00%
Investment Earnings	15,794	40,000	40,000	60,000	-	60,000	50.00%
Total Revenues	\$ 40,714	\$ 45,000	\$ 45,000	\$ 74,500	\$ -	\$ 74,500	65.56%
Total Funds Available	\$ 1,990,026	\$ 2,028,092	\$ 2,028,092	\$ 2,099,592	\$ -	\$ 2,099,592	-
Other (Sources) Uses							
Other	4,500	3,000	3,000	3,000	-	3,000	0.00%
Total Other (Sources) Uses	4,500	3,000	3,000	3,000	-	3,000	0.00%
Total Expenditures & Transfers	\$ 4,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	0.00%
Total Increase (Decrease)	\$ 36,214	\$ 42,000	\$ 42,000	\$ 71,500	\$ -	\$ 71,500	
Measurement Focus Increase (Decrease)	(2,434)						
Ending Fund Balance	\$ 1,983,092	\$ 2,025,092	\$ 2,025,092	\$ 2,096,592	\$ -	\$ 2,096,592	3.53%

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 Optimum 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 support Channel 19 programming needs.

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. The Meyer Estate has been fully paid out and the City does not expect any more revenues for this fund. The Parks Department plans on spending the remaining funds on programming for seniors. This fund will be closed when it has been depleted.

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. The Fun for All Playground Committee that fundraises for this park will transfer current contributions to the City in FY23 with the request that the Parks Department implement additional improvements, such as sunshades and benches, to improve the experience of the area.



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. FY24 revenue includes a CPI-U adjustment of 6%.

Operating expenditure budget is projected to increase 15% primarily due to an increase in planned preventive maintenance work. Fund balance is projected to increase in FY24 due to increased revenue due to customer growth and the CPI-U adjustment.

**CITY OF COLLEGE STATION
PUBLIC, EDUCATIONAL AND GOVERNMENTAL (PEG)
FUND SUMMARY**

	FY22	FY23	FY23	FY24	FY24	FY24	% Change
	Actual	Revised	Year-End	Base	Proposed	Proposed	Budget
		Budget	Estimate	Budget	SLAs	Budget	FY23 to FY24
Beginning Fund Balance	\$ 312,374	\$ 368,034	\$ 368,034	\$ 325,634		\$ 325,634	
Revenues							
Other Taxes	\$ 144,951	\$ 161,800	\$ 161,800	\$ 165,000	\$ -	\$ 165,000	1.98%
Investment Earnings	2,919	1,800	1,800	15,000	-	15,000	
Total Revenues	\$ 147,870	\$ 163,600	\$ 163,600	\$ 180,000	\$ -	\$ 180,000	10.02%
Total Funds Available	\$ 460,244	\$ 531,634	\$ 531,634	\$ 505,634	\$ -	\$ 505,634	-
Expenditures:							
Public Communications	\$ 91,754	\$ 106,000	\$ 106,000	\$ 106,000	\$ -	\$ 106,000	0.00%
Total Operating Expenditures	\$ 91,754	\$ 106,000	\$ 106,000	\$ 106,000	\$ -	\$ 106,000	0.00%
Transfers:							
Capital Transfers Out	-	-	-	-	-	-	-
Total Transfers (Sources) Uses	-	-	-	-	-	-	-
Other (Sources) Uses							
Capital Outlay	-	100,000	100,000	30,000	-	30,000	-70.00%
Total Other (Sources) Uses	-	100,000	100,000	30,000	-	30,000	-70.00%
Total Expenditures & Transfers	\$ 91,754	\$ 206,000	\$ 206,000	\$ 136,000	\$ -	\$ 136,000	-33.98%
Total Increase (Decrease)	\$ 56,116	\$ (42,400)	\$ (42,400)	\$ 44,000	\$ -	\$ 44,000	
Measurement Focus Increase (Decrease)	(456)						
Ending Fund Balance	\$ 368,034	\$ 325,634	\$ 325,634	\$ 369,634	\$ -	\$ 369,634	13.51%

CITY OF COLLEGE STATION
PUBLIC, EDUCATIONAL AND GOVERNMENTAL FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Public Communications	\$ 91,754	\$ 106,000	\$ 106,000	\$ 106,000	\$ -	\$ 106,000	0.00%
TOTAL	\$ 91,754	\$ 106,000	\$ 106,000	\$ 106,000	\$ -	\$ 106,000	0.00%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	1,162	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-
Purchased Services	90,592	106,000	106,000	106,000	-	106,000	0.00%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-	-	-
TOTAL	\$ 91,754	\$ 106,000	\$ 106,000	\$ 106,000	\$ -	\$ 106,000	0.00%

CITY OF COLLEGE STATION

R.E. MEYER ESTATE RESTRICTED GIFT FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 30,975	\$ 29,831	\$ 29,831	\$ 20,500			\$ 20,500	
Revenues								
Contributions	\$ 181	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ -	-
Investment Earnings	251	-	549	-	-	-	-	-
Total Revenues	\$ 432	\$ -	\$ 669	\$ -	\$ -	\$ -	\$ -	-
Total Funds Available	\$ 31,407	\$ 29,831	\$ 30,500	\$ 20,500	\$ -	\$ 20,500	\$ 20,500	-
Expenditures:								
Parks & Recreation	\$ 1,538	\$ 30,975	\$ 10,000	\$ 20,500	\$ -	\$ 20,500	\$ 20,500	-33.82%
Total Operating Expenditures	\$ 1,538	\$ 30,975	\$ 10,000	\$ 20,500	\$ -	\$ 20,500	\$ 20,500	-33.82%
Total Expenditures & Transfers	\$ 1,538	\$ 30,975	\$ 10,000	\$ 20,500	\$ -	\$ 20,500	\$ 20,500	-33.82%
Total Increase (Decrease)	\$ (1,105)	\$ (30,975)	\$ (9,331)	\$ (20,500)	\$ -	\$ (20,500)	\$ (20,500)	
Measurement Focus Increase (Decrease)		(39)						
Ending Fund Balance	<u>\$ 29,831.00</u>	<u>\$ (1,144)</u>	<u>\$ 20,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF COLLEGE STATION
R. E. MEYER ESTATE RESTRICTED GIFT FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT								
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Parks and Recreation	\$ 1,538	\$ 30,975	\$ 10,000	\$ 20,500	\$ -	\$ 20,500		-33.82%
TOTAL	\$ 1,538	\$ 30,975	\$ 10,000	\$ 20,500	\$ -	\$ 20,500		-33.82%

EXPENDITURE BY CLASSIFICATION								
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
Health Insurance	-	-	-	-	-	-		-
Supplies	1,538	30,975	10,000	20,500	-	20,500		-33.82%
Maintenance	-	-	-	-	-	-		-
Purchased Services	-	-	-	-	-	-		-
Capital Outlay	-	-	-	-	-	-		-
Pay Plan Contingency	-	-	-	-	-	-		-
TOTAL	\$ 1,538	\$ 30,975	\$ 10,000	\$ 20,500	\$ -	\$ 20,500		-33.82%

CITY OF COLLEGE STATION

FUN FOR ALL PLAYGROUND FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 363,899	\$ 322,633	\$ 322,633	\$ 479,133		\$ 479,133	
Revenues							
Contributions	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -	-
Investment Earnings	2,726	-	6,500	-	-	-	-
Total Revenues	\$ 2,726	\$ -	\$ 176,500	\$ -	\$ -	\$ -	-
Total Funds Available	\$ 366,625	\$ 322,633	\$ 499,133	\$ 479,133	\$ -	\$ 479,133	-
Expenditures:							
Parks & Recreation	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operating Expenditures	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other (Sources) Uses							
Capital Outlay - CIP	1,992	-	20,000	250,000	-	250,000	-
Total Other (Sources) Uses	1,992	-	20,000	250,000	-	250,000	-
Total Expenditures & Transfers	\$ 43,992	\$ -	\$ 20,000	\$ 250,000	\$ -	\$ 250,000	-
Total Increase (Decrease)	\$ (41,266)	\$ -	\$ 156,500	\$ (250,000)	\$ -	\$ (250,000)	
Measurement Focus Increase (Decrease)	-						
Ending Fund Balance	\$ 322,633	\$ 322,633	\$ 479,133	\$ 229,133	\$ -	\$ 229,133	-28.98%

CITY OF COLLEGE STATION

ROADWAY MAINTENANCE FEE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 232,484	\$ 196,092	\$ 196,092	\$ 483,831		\$ 483,831	
Revenues							
Residential	\$ 4,333,801	\$ 4,755,000	\$ 4,921,600	\$ 5,300,000	\$ -	\$ 5,300,000	11.46%
Commercial	980,841	1,049,000	1,085,800	1,200,000	-	1,200,000	14.39%
Fines and Penalties	45,682	43,600	46,300	47,000	-	47,000	7.80%
Investment Earnings	278	300	20,000	17,000	-	17,000	
Total Revenues	<u>\$ 5,360,603</u>	<u>\$ 5,847,900</u>	<u>\$ 6,073,700</u>	<u>\$ 6,564,000</u>	<u>\$ -</u>	<u>\$ 6,564,000</u>	12.25%
Total Funds Available	5,593,087	6,043,992	6,269,792	7,047,831	-	7,047,831	-
Expenditures:							
Public Works Dept	\$ 5,049,268	\$ 5,315,000	\$ 5,315,000	\$ 6,100,000	\$ -	\$ 6,100,000	14.77%
Total Operating Expenditures	<u>\$ 5,049,268</u>	<u>\$ 5,315,000</u>	<u>\$ 5,315,000</u>	<u>\$ 6,100,000</u>	<u>\$ -</u>	<u>\$ 6,100,000</u>	14.77%
Transfers:							
Interdept Exp - Utility Billing	113,004	113,000	113,000	88,000	-	88,000	-22.12%
G&A Transfers Out	215,760	257,961	257,961	289,783	-	289,783	12.34%
Total Transfers (Sources) Uses	<u>328,764</u>	<u>370,961</u>	<u>370,961</u>	<u>377,783</u>	<u>-</u>	<u>377,783</u>	1.84%
Other (Sources) Uses							
Contingency	-	100,000	100,000	100,000	-	100,000	0.00%
Total Other (Sources) Uses	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>	0.00%
Total Expenditures & Transfers	<u>\$ 5,378,032</u>	<u>\$ 5,785,961</u>	<u>\$ 5,785,961</u>	<u>\$ 6,577,783</u>	<u>\$ -</u>	<u>\$ 6,577,783</u>	13.69%
Total Increase (Decrease)	<u>\$ (17,429)</u>	<u>\$ 61,939</u>	<u>\$ 287,739</u>	<u>\$ (13,783)</u>	<u>\$ -</u>	<u>\$ (13,783)</u>	
Measurement Focus Increase (Decrease)	(18,963)		-				
Ending Fund Balance	<u><u>\$ 196,092</u></u>	<u><u>\$ 258,031</u></u>	<u><u>\$ 483,831</u></u>	<u><u>\$ 470,048</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 470,048</u></u>	82.17%

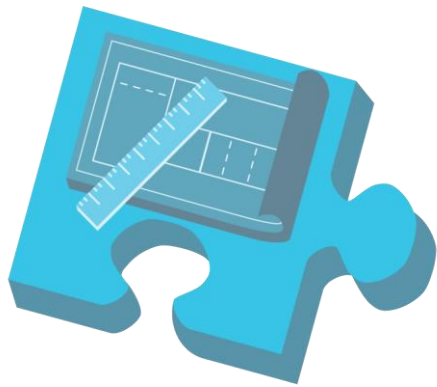
**CITY OF COLLEGE STATION
ROADWAY MAINTENANCE FEE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Public Works	\$ 5,049,268	\$ 5,315,000	\$ 5,315,000	\$ 6,100,000	\$ -	\$ 6,100,000	14.77%
TOTAL	\$ 5,049,268	\$ 5,315,000	\$ 5,315,000	\$ 6,100,000	\$ -	\$ 6,100,000	14.77%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Maintenance	462,415	515,000	515,000	600,000	-	600,000	16.50%
Purchased Services	4,586,853	4,800,000	4,800,000	5,500,000	-	5,500,000	14.58%
Capital Outlay	-	-	-	-	-	-	-
TOTAL	\$ 5,049,268	\$ 5,315,000	\$ 5,315,000	\$ 6,100,000	\$ -	\$ 6,100,000	14.77%



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



CAPITAL IMPROVEMENT PROJECTS

The CIP Budget includes Governmental, Utility, and Special Revenue projects. When projects impact a variety of assets, they are coordinated between the relevant departments.

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 neighborhoods. These projects help lower operating costs (e.g., roadway maintenance) and improve community conditions (e.g., more efficient traffic flows). Additionally, projects expand amenities, leading to more events and visitors.

Enterprise CIP primarily encompasses Electric, Water, and Wastewater projects (e.g., rehabilitated or expanded utility lines) that improve or add infrastructure and service to existing or developing neighborhoods. These projects lower operating costs (e.g., maintenance and repairs) and improve community conditions (e.g., increased service areas/capacity and greater reliability). Additionally, some projects fulfill regulatory requirements, leading to reduced penalties and fines. Some projects, like Advanced Metering Infrastructure, result in more accurate and efficient utility management. Northgate is also included in Enterprise CIP.

Special Revenue CIP includes Hotel Tax, Cemetery, Fun for All, Park Land Dedication, Sidewalk, and Drainage projects. In general, Special Revenue projects add or improve community amenities (e.g., parks, trails, and sidewalks) and infrastructure (e.g., culverts) in existing and developing neighborhoods. These projects 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 forecasts future debt issuances aligned with estimated project costs. Depending on the type of project, the forecasted debt is either supported by the property tax rate or utility rates. These forecasts, including funding source, timing, scope, and project expenses are subject to change. Some Governmental projects were identified from the 2015 Citizen Advisory Committee (2015 CAC) that ranked citizens' capital concerns and interests at that time. 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.

In FY22, the City established a new Citizen Advisory Committee (2022 CAC) to determine future Governmental projects for a General Obligation bond election. The 2022 CAC consisted of community representatives who identified and prioritized new unfunded capital projects in collaboration with City staff. During the November 2022 election, citizens voted to approve three of the five bond propositions, with a total estimated cost of \$56.1 million.

The City typically identifies unfunded capital needs in Winter/Spring. Departments with capital needs draft a prioritized unfunded capital list for consideration, with tentative project names, scopes, and estimated

costs. The 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. Departments and Finance then present the unfunded requests to the City Manager's Office for review and direction. Departments also consider public input when prioritizing their unfunded list (e.g., citizen concerns about a specific road section, recurring water main issues etc.). In coordination with the City Manager's Office, Finance submits selected unfunded projects, their budget appropriations, and funding to City Council as part of the Budget process.

The CIP Budget also includes projects from 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 FY23 and projected costs in future fiscal years not covered by the FY24 Budget (e.g., FY25 and beyond) 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

Governmental projects are funded by the debt portion of the property tax rate.

STREETS PROJECTS

Street capital appropriations total \$18,067,801 with funding of \$12,933,200. Funding sources include forecasted Certificates of Obligation and 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
 - Marion Pugh Rehabilitation
 - Future Street(s) Rehabilitation/Revolver
- **Extension/Capacity Improvement Projects:**
 - Cain/Deacon Union Pacific Railroad Crossing
 - Rock Prairie Road – State Highway 6 to Town Lake (formerly to Medical Way, Bird Pond)
 - Barron Realignment (previously known as Capstone/Barron Realignment)
 - Greens Prairie Road - Arrington to City Limits West of WS Phillips
 - Greens Prairie Road – County Portion
 - Jones Butler Road Extension and Roundabout
 - Rock Prairie Road East – Town Lake to W.D. Fitch (2022 Bond Election)
- **Traffic, Sidewalk, and Trails Projects:**
 - Holleman Drive West / Jones Butler Roundabout
 - Signal Work at University Drive and Veterans Park
 - Lick Creek Hike and Bike Trail Improvements
 - Sidewalk/Neighborhood Plan Improvements

PARKS PROJECTS

Parks capital appropriations total \$2,111,351, with funding of \$21,338,200. Funding sources include \$15,440,000 in anticipated General Obligation bonds, Certificates of Obligation totaling \$5,600,000, and additional Investment Earnings and Field Redevelopment Revenue. In FY23, the City amended the budget by \$22,000,000 and appropriated the approved projects from the November 2022 Bond Election (Proposition D). The following Parks projects have either significant activity or appropriations:

- Various Field Redevelopment projects
- Neighborhood Parks Revolver
- Texas Independence Ballpark at Midtown
- System-Wide Park Improvements
- Mable Clare Thomas Park Infrastructure Improvements (formerly Thomas Park Rehabilitation)
- Veterans Park Improvements (Council directed)
- Bird Blinds (Council directed)
- Bachmann Little and Senior League Buildings (2022 Bond Election)

- Pickleball/Futsal Courts (2022 Bond Election)
- Bee Creek and Central Park Tennis Courts (2022 Bond Election)
- Mable Clare Thomas Park Redevelopment (2022 Bond Election)
- Lincoln Center Area Improvements (2022 Bond Election)
- Central Park Operations Shop (2022 Bond Election)

FACILITIES & IT PROJECTS

Facilities & IT capital appropriations total \$6,405,802 with funding of \$2,649,50, the majority of which are Certificates of Obligation. Projects with significant activity or appropriations include:

- **Facilities Projects:**
 - Fleet Fuel System Rehabilitation – Arnold Road
 - Fleet Fuel System Rehabilitation – King Cole
 - Fire Station #7 (2022 Bond Election)
 - Facilities Maintenance Revolver
- **IT Projects:**
 - Fiber Optic Infrastructure
 - IT Revolver

FY23 GOVERNMENTAL CIP DEBT ISSUE

In FY23, the City issued the first General Obligation bonds approved by voters in the November 2022 election. The City also issued some Certificates of Obligation for upcoming projects. In FY23, the City issued debt for the following projects:

- **Street Projects – General Obligations – (\$2,000,000):**
 - Rock Prairie Road East – Town Lake to W.D. Fitch
- **Parks Projects – General Obligations – (\$2,400,000):**
 - Bachmann Little and Senior League Buildings
 - Pickleball/Futsal Courts
 - Bee Creek and Central Park Tennis Courts
 - Mable Clare Thomas Park Redevelopment
 - Lincoln Center Area Improvements
 - Central Park Operations Shop
- **Facilities & IT Projects – General Obligations – (\$2,500,000):**
 - Fire Station #7
- **Street Projects – Certificates of Obligation – (\$8,800,000):**
 - Jones Butler Road Extension and Roundabout
 - Streets Revolver
- **Facilities & IT Projects – Certificates of Obligation – (\$1,000,000):**
 - IT Revolver

ENTERPRISE CIP

Enterprise projects are funded through the utility rates charged to utility customers.

ELECTRIC PROJECTS

Electric capital appropriations total \$24,265,087, with funding of \$18,787,500. Funding sources include Certificates of Obligation totaling \$16,000,000, a transfer of \$2,500,000 from operations, and additional Investment Earnings. Projects with significant activity or appropriations include:

- **General Plant:** general plant items, including engineering for a Supervisory Control and Data Acquisition (SCADA) building.
- **Overhead System Improvement:** existing infrastructure upgrades; Distribution Automation system maintenance to reduce outage response times; and improving feeder performance.
- **Underground System Improvement:** various feeder bores, installations, and tie-ins; padmount transformer rehabilitation; and feeder exits for the Northwest substation.
- **New Service and System Extension:** new services for various customer classes.
- **Thoroughfare Street Lighting:** replacement and upgrades to existing streetlights.
- **Distribution and Transmission:** initial work for a new substation, including ordering of long lead time items, engineering, and preliminary construction; various transformer relocations and upgrades; and continued transmission line relocation from the Post Oak substation.

After Winter Storm Uri, Electric reduced their capital plan by approximately \$29 million. The Utility added back some projects, primarily the Post Oak substation transmission line relocation in coordination with a planned highway expansion. The Utility must also contend with significant increases in capital materials/equipment and labor costs. 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 \$23,955,493, with funding of \$19,868,750. Funding sources include Certificates of Obligation totaling \$17,150,000, a \$2,000,000 transfer from operations, and investment earnings of \$633,000. Projects with significant activity or appropriations include:

- **Production Projects:**
 - Well Field Collection Line Rehabilitation
 - Greens Prairie Water Tank Rehabilitation
 - Replacement of the Motor Control Centers at Wells 1, 2, and 3
- **Distribution Projects:**
 - Dowling Road Pump Station to Wellborn Road Rehabilitation
 - 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
 - State Highway 6 Water Line Relocations

WASTEWATER PROJECTS

Wastewater capital appropriations total \$54,435,882, with funding of \$31,015,500. Funding sources include Certificates of Obligation totaling \$25,100,000, transfers totaling \$5,000,000, and investment earnings of \$790,000. 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
 - Northeast Sewer Trunk Line Phase IV
 - Medical District Interceptor Phases II-III
- **Rehabilitation Projects:**
 - College Heights Rehabilitation
 - McCulloch Utility Rehabilitation
 - Lincoln Avenue Rehabilitation
 - James Parkway & Puryear Drive Rehabilitation
 - Krenek Tap Rehabilitation
 - State Highway 6 Sewer Line Relocations
- **Treatment and Disposal Projects:**
 - CCWWTP Fueling Station
 - CCWWTP Plants #2 and #3 Blower Replacements
 - CCWWTP Outfall Rehabilitation
 - CCWWTP Phased Improvements (previously known as Effluent Cloth Filtration System)
 - Carter Lake Wastewater Treatment Decommissioning
- **General Plant Projects:**
 - CCWWTP Equipment Building
 - Repurpose CCWWTP Buildings

NORTHGATE PARKING GARAGE PROJECTS

Northgate capital appropriations total \$100,000 for minor projects, that are funded by parking fees.

FY23 ENTERPRISE CIP DEBT ISSUE

In FY23, the City issued Certificates of Obligation totaling \$20,300,000 for the below projects:

- **Electric Projects (\$10,500,000):**
 - General Plant projects
 - Overhead & Underground Improvements; Distribution projects
 - Transmission projects
- **Water Projects (\$7,800,000):**
 - Replacement of the Motor Control Centers at Wells 1, 2, and 3
 - Lincoln Avenue Rehabilitation
 - Jones Butler Water Line Rehabilitation
 - State Highway 6 Water Line Relocations
- **Wastewater Projects (\$2,000,000):**
 - McCulloch Utility Rehabilitation
 - CCWWTP Plants #2 and #3 Blower Replacements
 - Alum Creek Sewer Trunk Line
 - Krenek Tap Rehabilitation

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 does not have any FY24 capital appropriations or projected expenses.

CEMETERY FUND PROJECTS

For Cemetery capital budgets and expenditures, please see the Cemetery Fund Summaries and accompanying text. Debt for the Memorial Cemetery Shop is serviced via a transfer to the Debt Service Fund, which was deferred for FY24. There are no FY24 Cemetery capital appropriations.

FUN FOR ALL FUND PROJECTS

Please see the Fun for All Fund Summary and related text for budgeted capital expenses. Fun for All has FY24 capital appropriations of \$250,000 for minor improvements and new amenities.

PARK LAND DEDICATION PROJECTS

The City collects Park Land contributions in in dedicated Zones and retains these funds until projects are identified. Contributions accumulate until projects are identified and budgeted. The City anticipates FY24 contributions of \$500,000. If the City realizes significantly more contributions, staff will identify possible projects and submit them for consideration via Budget Amendment. Park Land Zones have FY24 capital appropriations of \$1,665,000, which include increases for existing projects and newly identified ones. Existing project budgets approved in prior fiscal years carry forward until the project is complete.

SIDEWALK ZONE PROJECTS

In accordance with the City's Sidewalk ordinance, these projects are funded with fees paid by developers in lieu of constructing required sidewalks and/or multi-use paths. Sidewalk fees are restricted to the same Zone they were received in. Additionally, the City can only use the collected revenue for sidewalk and non-vehicular multi-use path construction, reconstruction, and/or land acquisition.

Sidewalk Zones' FY24 capital appropriations total \$239,000 across all Zones. Sidewalk Zone contributions remain highly variable. As a result, the City anticipates receiving only investment earnings as revenue in FY24. If additional contributions are received in FY24, staff will identify possible projects and submit them for consideration via Budget Amendment. Unspent contributions remain in the Zone they were received in and are available for future use.

DRAINAGE UTILITY PROJECTS

Drainage projects are funded by residential and commercial drainage revenue. FY24 drainage capital appropriations total \$3,450,000 for the following projects:

- Minor Drainage Improvements for unscheduled/emergency projects
- The John Milliff Road and Redmond Drive culvert replacement and creek bank stabilization
- The University Oaks and Stallings storm drain replacement and culvert end treatments
- Drainage improvements in the Southwood neighborhood

CIP O&M COSTS

Due to the nature of capital projects, the City may incur additional ongoing Operations and Maintenance (O&M) expenses in various funds (e.g., Governmental projects affect the General Fund). As part of their 5-year Strategic Plan, departments include the O&M impact of current and future projects. The City covers these additional costs via (i) existing departmental budgets; (ii) increases to the base budget; (iii) or Budget Amendments. 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.

Estimated O&M expenses for projects near completion are summarized later in this section. The City anticipates limited future funding for project related O&M expenses. As a result, departments continuously evaluate current operations before budget increases are requested. The City may also recommend delaying projects when recurring O&M expenses cannot be supported.

Historically, 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). As a result, we no longer include a Special Revenue Projects O&M schedule.



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GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	FY23 BUDGET	PROPOSED FY24 BUDGET	BUDGET APPROPRIATIONS		
				THROUGH FY22	FY23	FY24
BEGINNING FUND BALANCE:						
ADDITIONAL RESOURCES:						
	GENERAL OBLIGATION BONDS (22 GOB)				\$ 2,000,000	\$ -
	CERTIFICATES OF OBLIGATIONS				8,800,000	11,040,000
	INTRAGOVERNMENTAL TRANSFERS				-	-
	IMPACT FEE TRANSFERS				1,300,000	-
	INTERGOVERNMENTAL TRANSFERS				-	-
	INVESTMENT EARNINGS				2,452,000	1,842,000
	OTHER				54,000	51,200
	SUBTOTAL ADDITIONAL RESOURCES				\$ 14,606,000	\$ 12,933,200
TOTAL RESOURCES AVAILABLE						
STREET REHABILITATION PROJECTS						
	4 FRANCIS DRIVE REHABILITATION PH III		ST2100 2,050,000	2,500,000	2,050,000	- 450,000
	4 LINCOLN AVENUE REHABILITATION		ST1801 6,800,000	7,800,000	6,500,000	1,300,000 -
	4 WILLIAM D FITCH REHAB PH I - SH30 TO TONKAWAY LAKE RD		ST2000 7,150,000	7,150,000	7,150,000	- -
	4 WILLIAM D FITCH REHAB PH II - TONKAWAY LAKE RD to RPR		ST2001 6,700,000	6,700,000	6,700,000	- -
	4 VICTORIA REHAB (FM 2154 TO WOODLAKE DR)		ST1901 4,300,000	4,300,000	4,300,000	- -
	4 LUTHER ST REHAB - MARION PUGH TO PENBERTHY		ST2002 2,150,000	3,050,000	1,810,000	890,000 350,000
COUNCIL	4 JAMES PKWY & PURYEAR DR - SOUTH OF FRANCIS		ST2003 3,100,000	3,100,000	2,540,000	560,000 -
	4 KRENEK TAP REHAB		ST2101 5,254,000	9,050,000	750,000	4,504,000 3,796,000
	4 PATRICIA STREET REHAB		NG2100 300,000	300,000	300,000	- -
	4 EISENHOWER STREET REHABILITATION		ST2202 850,000	850,000	766,500	83,500 -
	4 JANE STREET REHABILITATION		ST2201 950,000	950,000	655,000	300,000 -
	4 MARION PUGH REHAB - LUTHER TO GEORGE BUSH		ST1902 3,000,000	3,100,000	680,000	- 2,420,000
	EGREMONT COURT IMPROVEMENTS		ST2204 150,000	350,000	150,000	200,000 -
	4 SHADY DRIVE REHAB		TBD -	1,000,000	-	- -
	4 ROCK PRAIRIE RD REHAB - WD FITCH TO CITY LIMITS		ST2400 2,200,000	2,800,000	-	- 350,000
	4 STREETS REVOLVER		ST2301 5,000,000	7,000,000	-	2,000,000 5,000,000
	SUBTOTAL				\$ 34,351,500	\$ 9,837,500
						\$ 12,366,000
STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS						
	2 OVERSIZE PARTICIPATION (HOLLEMAN ASSESSMENT)		ST1204 203,303	203,303	203,303	- -
	4 OVERSIZE PARTICIPATION		ST1701 250,000	250,000	-	250,000 -
	4 PEBBLE CREEK PARKWAY DESIGN		ST1903 570,500	570,500	570,000	- -
FY15 CAC	RR/4 CAIN/DEACON UNION PACIFIC RAILROAD CROSS SWITCH		ST1602 8,090,000	8,090,000	7,768,900	321,100 -
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 7,410,000	7,410,000	7,410,000	- -
	IF/4 ROCK PRAIRIE RD - SH6 TO TOWN LAKE		ST2004 7,300,000	8,400,000	6,100,000	2,450,000 -
FY15 CAC	IF/RR/4 BARRON REALIGNMENT*		ST1605 8,000,000	10,000,000	8,000,000	- 2,000,000
FY15 CAC	IF/RR/4 CAPSTONE REALIGNMENT		STTBD -	5,000,000	-	- -
	RR/2 DESIGN OF FM2154 & HOLLEMAN INTERSECTION IMP		ST1708 677,900	677,900	677,900	- -
FY15 CAC	IF/4 GREENS PRAIRIE RD-ARRINGTON TO CL W OF WS PHILLIPS		ST1702 10,717,200	10,717,200	10,717,200	- -
	1 GREENS PRAIRIE RD - COUNTY PORTION		ST2300 4,500,000	6,300,000	-	4,500,000 1,800,000
	4 SH40 AND FM 2154 INTERCHANGE		ST1803 1,834,008	1,834,008	1,834,008	- -
	4 JONES BUTLER ROAD EXTENSION AND ROUNDABOUT		ST2006 5,725,000	5,725,000	1,000,000	4,725,000 -
2022 GOB	6 ROCK PRAIRIE RD EAST - TOWN LAKE TO W.D. FITCH		ST2303 16,100,000	16,100,000	-	16,100,000 -
	SUBTOTAL				\$ 45,978,311	\$ 28,346,100
						\$ 3,800,000
TRAFFIC PROJECTS						
	3 ITS MASTER PLAN		ST1501 4,718,000	4,718,000	4,718,000	- -
	4 FUTURE TRAFFIC SIGNAL PROJECTS		ST1704 450,000	500,000	165,000	- 335,000
	4 HOLLEMAN DR WEST/JONES BUTLER ROUNDABOUT		ST2102 1,000,000	1,200,000	605,000	395,000 200,000
	4 SH40 AND FM2154 SIGNAL WORK		ST2103 50,000	50,000	50,000	- -
	UNIVERSITY @ VPAC SIGNAL AFA		ST2304 285,000	285,000	285,000	- -
	FUTURE SIGNAL		ST2401 592,386	650,000	-	- 650,000
	SUBTOTAL				\$ 5,823,000	\$ 395,000
						\$ 1,185,000
SIDEWALKS & TRAILS						
	4 SIDEWALK/NH PLAN/STREET MODIFICATION PROJECTS		ST1804 750,000	750,000	-	750,000 -
GRANT	GEORGE BUSH DRIVE SEPARATED BIKE LANES		GT2206 750,000	750,000	750,000	- -
GRANT	FM2818 SHARED USE PATH		GT2205 137,000	137,000	137,000	- -
	LICK CREEK HIKE AND BIKE TRAIL IMPROVEMENTS		ST2200 468,000	468,000	150,000	318,000 -
	ADDITIONAL SIDEWALK IMPROVEMENTS		ST2205 63,860	63,860	63,860	- -
	SUBTOTAL				\$ 1,100,860	\$ 1,068,000
						\$ -
COMMITTED SUBTOTAL					\$ 87,253,671	\$ 39,646,600
					\$ 17,351,000	

GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

	ACTUALS		PROJECTED EXPENDITURES						
	THROUGH FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
	\$ 39,789,480	\$ 70,066,706	\$ 55,410,336	\$ 10,473,100	\$ 4,580,318	\$ 2,721,351	\$ 2,780,351	\$ 2,626,351	
	\$ -	\$ 2,000,000	\$ -	\$ 7,050,000	\$ 7,050,000	\$ -	\$ -	\$ -	\$ -
	33,383,762	8,800,000	11,040,000	13,700,000	15,800,000	4,000,000	-	-	900,000
	2,735,525	-	-	-	-	-	-	-	-
	1,000,000	1,300,000	-	-	-	-	-	-	-
	5,591,321	-	-	-	-	-	-	-	-
	391,853	2,452,000	1,842,000	209,000	92,000	54,000	56,000	53,000	
	246,130	54,000	51,200	103,750	114,250	20,000	-	4,500	
	<u>\$ 43,348,591</u>	<u>\$ 14,606,000</u>	<u>\$ 12,933,200</u>	<u>\$ 21,062,750</u>	<u>\$ 23,056,250</u>	<u>\$ 4,074,000</u>	<u>\$ 56,000</u>	<u>\$ 957,500</u>	
	\$ 83,138,071	\$ 84,672,706	\$ 68,343,536	\$ 31,535,850	\$ 27,636,568	\$ 6,795,351	\$ 2,836,351	\$ 3,583,851	
107	90,167	101,435	1,086,000	1,056,953	-	-	-	-	-
640,317	127,260	1,739,506	5,015,518	-	-	-	-	-	-
128,636	35,160	118,154	5,805,150	-	-	-	-	-	-
110,239	29,215	117,864	5,793,682	-	-	-	-	-	-
337,883	53,285	576,730	1,763,652	-	-	-	-	-	-
240,395	3,854	815,000	1,711,600	-	-	-	-	-	-
75,322	184,460	64,850	2,155,951	-	-	-	-	-	-
-	136,420	1,017,606	6,327,999	1,453,621	-	-	-	-	-
214	-	299,786	-	-	-	-	-	-	-
-	-	-	-	850,000	-	-	-	-	-
-	-	-	-	950,000	-	-	-	-	-
-	-	1,570,000	1,440,600	-	-	-	-	-	-
-	8,922	304,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	100,000	900,000	-
-	-	-	-	225,000	1,675,000	800,000	-	-	-
-	-	2,000,000	5,000,000	-	-	-	-	-	-
<u>\$ 1,533,114</u>	<u>\$ 668,744</u>	<u>\$ 8,724,931</u>	<u>\$ 36,100,152</u>	<u>\$ 4,535,574</u>	<u>\$ 1,675,000</u>	<u>\$ 800,000</u>	<u>\$ 100,000</u>	<u>\$ 900,000</u>	
-	-	203,303	-	-	-	-	-	-	-
-	-	250,000	100,000	100,000	100,000	100,000	100,000	100,000	
275,011	26,472	242,199	-	-	-	-	-	-	-
959,375	2,117,103	4,450,000	504,000	-	-	-	-	-	-
1,407,527	9,395	280,000	-	-	-	-	-	-	-
1,197,410	3,843,308	2,362,209	-	-	-	-	-	-	-
128,021	68,685	1,428,300	6,696,000	-	-	-	-	-	-
1,751,292	81,917	2,067,000	5,695,000	-	-	-	-	-	-
-	-	-	-	1,500,000	2,500,000	1,000,000	-	-	-
644,542	26,291	6,334	-	-	-	-	-	-	-
1,292,292	3,641,596	5,360,309	-	-	-	-	-	-	-
-	751	160,000	1,260,000	4,809,250	-	-	-	-	-
934,931	379,807	510,000	-	-	-	-	-	-	-
124,729	196,191	319,917	4,111,537	972,626	-	-	-	-	-
-	-	680,000	1,130,000	7,268,000	7,022,000	-	-	-	-
<u>\$ 8,715,130</u>	<u>\$ 10,391,516</u>	<u>\$ 18,319,571</u>	<u>\$ 19,496,537</u>	<u>\$ 14,649,876</u>	<u>\$ 9,622,000</u>	<u>\$ 1,100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	
3,962,442	128,839	372,573	-	-	-	-	-	-	-
-	-	-	-	500,000	-	-	-	-	-
41,117	99,540	127,490	817,853	-	-	-	-	-	-
31,625	58	-	-	-	-	-	-	-	-
-	-	285,000	-	-	-	-	-	-	-
-	-	-	-	650,000	-	-	-	-	-
<u>\$ 4,035,184</u>	<u>\$ 228,438</u>	<u>\$ 785,063</u>	<u>\$ 817,853</u>	<u>\$ 1,150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
-	-	-	350,000	350,000	-	-	-	-	-
-	12,091	229,000	389,093	-	-	-	-	-	-
-	126,051	-	-	-	-	-	-	-	-
-	29,013	438,987	-	-	-	-	-	-	-
-	-	63,860	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 167,155</u>	<u>\$ 731,847</u>	<u>\$ 739,093</u>	<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<u>\$ 14,283,428</u>	<u>\$ 11,455,853</u>	<u>\$ 28,561,411</u>	<u>\$ 57,153,635</u>	<u>\$ 20,685,450</u>	<u>\$ 11,297,000</u>	<u>\$ 1,900,000</u>	<u>\$ 200,000</u>	<u>\$ 1,000,000</u>	

GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

PROJECT #	FY23 BUDGET	FY24 BUDGET	BUDGET APPROPRIATIONS			
			THROUGH FY22	FY23	FY24	
APPROVED PROJECTS WITH EXPECTED FUTURE DEBT						
RR/4	ROYDER RD PH III - FM 2154 to I&GN RD	ST1904	3,400,000	3,400,000	940,000	-
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	-	-
	SUBTOTAL				\$ 940,000	\$ -
	ASSIGNED SUBTOTAL				\$ 940,000	\$ -
CLOSED PROJECTS						
	CAPITAL PROJECTS SUBTOTAL				\$ 88,193,671	\$ 39,646,600
	OTHER					250,000
	TRANSFERS OUT					-
	COST CONTINGENCY					-
	DEBT ISSUANCE COSTS				54,000	51,200
	RAILROAD MAINTENANCE COSTS					-
	GENERAL AND ADMINISTRATIVE CHARGES				646,958	415,601
	TOTAL EXPENDITURES				\$ 40,347,558	\$ 18,067,801

MEASUREMENT FOCUS INCREASE (DECREASE)

ENDING FUND BALANCE:

ASSIGNED BALANCE: LAND SALE PROCEEDS (ST2302)

ENDING UNASSIGNED FUND BALANCE:

- * Project previously titled Capstone and Barron Realignment
- IF Project is Roadway Impact Fee eligible.
- RR Project involves railroad crossing and/or coordination plus additional crossing maintenance.
- 1 Partially funded via a transfer from Brazos County.
- 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 November 2022 GOB Authorization

GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

ACTUALS		PROJECTED EXPENDITURES							
THROUGH FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	
101,355	-	-	-	608,438	2,690,207	-	-	-	
-	-	-	-	890,000	6,893,000	-	-	-	
-	-	-	-	294,000	835,000	-	-	-	
\$ 101,355	\$ -	\$ -	\$ -	\$ 1,792,438	\$ 10,418,207	\$ -	\$ -	\$ -	
\$ 101,355	\$ -	\$ -	\$ -	\$ 1,792,438	\$ 10,418,207	\$ -	\$ -	\$ -	
601,221									
\$ 14,384,783	\$ 12,057,074	\$ 28,561,411	\$ 57,153,635	\$ 22,477,888	\$ 21,715,207	\$ 1,900,000	\$ 200,000	\$ 1,000,000	
	26,775	-	250,000	250,000	-	-	-	-	
	91,674	-	-	-	-	-	-	-	
	-	-	-	3,000,000	2,000,000	2,000,000	-	-	
	273,762	54,000	51,200	103,750	114,250	20,000	-	4,500	
	-	-	-	-	-	-	-	-	
	487,548	646,958	415,601	1,123,894	1,085,760	95,000	10,000	50,000	
\$ 12,936,833	\$ 29,262,369	\$ 57,870,436	\$ 26,955,532	\$ 24,915,217	\$ 4,015,000	\$ 210,000	\$ 1,054,500		
(134,532)									
\$ 70,066,706	\$ 55,410,336	\$ 10,473,100	\$ 4,580,318	\$ 2,721,351	\$ 2,780,351	\$ 2,626,351	\$ 2,529,351		
	2,385,525	\$ 2,385,525	\$ 2,385,525	\$ 2,385,525	\$ 2,385,525	\$ 2,385,525	\$ 2,385,525		
\$ 70,066,706	\$ 53,024,811	\$ 8,087,575	\$ 2,194,793	\$ 335,826	\$ 394,826	\$ 240,826	\$ 143,826		

GENERAL GOVERNMENT

PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS

PROJECT #	FY23 BUDGET	PROPOSED FY24 BUDGET	BUDGET APPROPRIATIONS					
			THROUGH	FY23	FY24			
BEGINNING FUND BALANCE:								
ADDITIONAL RESOURCES:								
GENERAL OBLIGATION BONDS				\$ 2,400,000	\$ 15,440,000			
CERTIFICATES OF OBLIGATIONS				-	5,600,000			
HOT FUND TRANSFERS				-	-			
GENERAL FUND TRANSFERS				450,000	-			
INVESTMENT EARNINGS				756,000	107,000			
FIELD REDEVELOPMENT FEE REVENUE				61,450	105,000			
OTHER				12,000	86,200			
SUBTOTAL ADDITIONAL RESOURCES				\$3,679,450	\$21,338,200			
TOTAL RESOURCES AVAILABLE								
PARK PROJECTS								
1	FIELD REDEVELOPMENT	MULTIPLE	2,000,000	2,100,000	1,900,000	100,000	100,000	
	NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,696,898	1,696,898	1,696,898	-	-	
*/3	TEXAS INDEPENDENCE BALLPARK AT MIDTOWN	HM1607	23,100,000	23,100,000	16,000,000	7,100,000	-	
2	SYSTEM-WIDE PARK IMPROVEMENTS	PK1702	3,300,000	3,300,000	3,300,000	-	-	
**/2	MABLE CLARE THOMAS PARK INFRASTRUCTURE IMP.	PK1901	1,000,000	1,750,000	1,000,000	-	750,000	
2	MEMORIAL CEMETERY MAINTENANCE SHOP	PK2002	2,500,000	2,500,000	2,200,000	300,000	-	
	BUTTERFLY ALLEY TRAIL	PK2105	50,000	50,000	50,000	-	-	
4	VPAC IMPROVEMENTS	PK2200	300,000	600,000	300,000	-	300,000	
4	BIRD BLINDS	PK2302	150,000	150,000	-	150,000	-	
5	BACHMANN LITTLE AND SENIOR LEAGUE BLDGS.	PK2304	7,000,000	7,000,000	-	7,000,000	-	
5	PICKLEBALL/FUTSAL COURTS	PK2305	1,700,000	1,700,000	-	1,700,000	-	
5	BEE CREEK AND CENTRAL PARK TENNIS COURTS	PK2306	1,700,000	1,700,000	-	1,700,000	-	
5	MABLE CLARE THOMAS PARK REDEVELOPMENT	PK2307	3,000,000	3,000,000	-	3,000,000	-	
5	LINCOLN CENTER AREA IMPROVEMENTS	PK2308	1,200,000	1,200,000	-	1,200,000	-	
5	CENTRAL PARK OPERATIONS SHOP	PK2309	7,400,000	7,400,000	-	7,400,000	-	
COMMITTED CAPITAL PROJECTS SUBTOTAL			\$ 26,446,898			\$ 29,650,000		\$ 1,150,000
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	1,200,000	500,000	-	700,000	
ASSIGNED CAPITAL PROJECTS SUBTOTAL			\$ 1,500,000			\$ -		\$ 700,000
CLOSED PROJECTS								
CAPITAL PROJECTS SUBTOTAL						\$ 29,650,000		\$ 1,850,000
MISCELLANEOUS						-		-
PARKS PROJECT TRANSFERS						21,789		-
TRANSFERS OUT						23,731		-
DEBT ISSUANCE COST						12,000		86,200
GENERAL & ADMIN. CHARGES						94,249		175,151
TOTAL EXPENDITURES				\$ 29,801,769		\$ 2,111,351		
MEASUREMENT FOCUS ADJUSTMENT								
ENDING FUND BALANCE:								
ASSIGNED FIELD REDEVELOPMENT BALANCE								
ENDING UNASSIGNED FUND BALANCE:								

- 1 Field Redevelopment includes projects PK0300, PK1011, PK1012, and PK1014. These projects are funded via fees collected from field users.
- 2 Indicates projects funded through Certificates of Obligation.
- 3 Project funded via Certificates of Obligation and a transfer from the HOT fund.
- 4 Project funded via transfers from the General Fund.
- 5 Approved by voters during the November 2022 Bond Election
- * Project previously known as Southeast Park; was originally split funded with the HOT Fund. Budget transferred via FY22 Budget Amendment #4.
- ** Project previously known as Thomas Park Rehab.
- *** Additional expenses are anticipated on this project in a future fiscal year.

GENERAL GOVERNMENT

PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY21	FY22	PROJECTED EXPENDITURES						
		FY23	FY24	FY25	FY26	FY27	FY28	FY29
	\$ 5,795,676	\$21,602,047	\$ 3,142,880	\$ 494,661	\$ 600,080	\$ 656,480	\$ 689,699	\$ 748,099
	\$ -	\$ 2,400,000	\$ 15,440,000	\$ 4,160,000	\$ -	\$ -	\$ -	\$ -
	10,088,705	-	5,600,000	1,200,000	-	-	-	-
	6,800,000	-	-	-	-	-	-	-
	695,000	450,000	-	-	-	-	-	-
	79,820	756,000	107,000	10,000	12,000	13,000	14,000	15,000
	178,034	61,450	105,000	85,919	105,000	85,919	105,000	105,000
	-	12,000	86,200	26,800	-	-	-	-
	<u>\$17,841,559</u>	<u>\$3,679,450</u>	<u>\$21,338,200</u>	<u>\$5,482,719</u>	<u>\$117,000</u>	<u>\$98,919</u>	<u>\$119,000</u>	<u>\$120,000</u>
	<u>\$23,637,235</u>	<u>\$25,281,497</u>	<u>\$24,481,080</u>	<u>\$5,977,380</u>	<u>\$717,080</u>	<u>\$755,399</u>	<u>\$808,699</u>	<u>\$868,099</u>
	1,749,537	-	40,000	45,000	60,000	65,000	60,000	60,000
	715,980	779	980,138	-	-	-	-	-
	1,004,041	95,216	17,464,286	4,536,467	-	-	-	-
	2,299,444	11,818	988,725	-	-	-	-	-
	220,975	142,130	70,217	1,215,938	-	-	-	-
	116,463	1,506,746	753,182	-	-	-	-	-
	-	32,719	12,063	-	-	-	-	-
	-	-	60,750	539,250	-	-	-	-
	-	-	147,000	-	-	-	-	-
	-	-	757,500	4,695,000	1,547,500	-	-	-
	-	-	183,125	1,511,875	-	-	-	-
	-	-	200,000	1,500,000	-	-	-	-
	-	-	400,000	-	2,600,000	-	-	-
	-	-	150,000	1,050,000	-	-	-	-
	-	-	800,000	6,600,000	-	-	-	-
	<u>\$ 6,106,440</u>	<u>\$ 1,789,408</u>	<u>\$ 21,986,848</u>	<u>\$ 22,668,668</u>	<u>\$ 4,192,500</u>	<u>\$ 60,000</u>	<u>\$ 65,000</u>	<u>\$ 60,000</u>
	-	-	1,000,000	-	-	-	-	-
	15,233	-	56,400	1,105,000	-	-	-	-
	<u>\$ 15,233</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,056,400</u>	<u>\$ 1,105,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	25,000							
	<u>\$ 1,814,408</u>	<u>\$ 21,986,848</u>	<u>\$ 23,725,068</u>	<u>\$ 5,297,500</u>	<u>\$ 60,000</u>	<u>\$ 65,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>
	49	-	-	-	-	-	-	-
	-	21,789	-	-	-	-	-	-
	54,681	23,731	-	-	-	-	-	-
	88,705	12,000	86,200	26,800	-	-	-	-
	23,592	94,249	175,151	53,000	600	700	600	600
	<u>\$ 1,981,435</u>	<u>\$ 22,138,617</u>	<u>\$ 23,986,419</u>	<u>\$ 5,377,300</u>	<u>\$ 60,600</u>	<u>\$ 65,700</u>	<u>\$ 60,600</u>	<u>\$ 60,600</u>
	(53,752)							
	\$ 21,602,047	\$ 3,142,880	\$ 494,661	\$ 600,080	\$ 656,480	\$ 689,699	\$ 748,099	\$ 807,499
		356,117	417,567	482,567	523,486	568,486	589,405	634,405
	<u>\$ 21,602,047</u>	<u>\$ 2,786,763</u>	<u>\$ 77,094</u>	<u>\$ 117,512</u>	<u>\$ 132,994</u>	<u>\$ 121,212</u>	<u>\$ 158,694</u>	<u>\$ 173,094</u>

GENERAL GOVERNMENT

FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

PROJECT #	FY23 BUDGET	PROPOSED		BUDGET APPROPRIATIONS		
		FY24 BUDGET	THROUGH FY22	FY23	FY24	
BEGINNING FUND BALANCE:						
	GENERAL OBLIGATION BONDS				\$ 2,500,000	\$ -
	CERTIFICATES OF OBLIGATIONS				1,000,000	2,500,000
	INTRAGOVERNMENTAL TRANSFERS				-	-
	INVESTMENT EARNINGS				343,000	137,000
	OTHER				17,500	12,500
	SUBTOTAL				\$ 3,860,500	\$ 2,649,500
	TOTAL RESOURCES AVAILABLE					
PUBLIC FACILITIES PROJECTS						
2	STORAGE TANKS & CONTAINMENT	GG1601	137,000	137,000	137,000	-
	NEW POLICE STATION	GG1604	28,900,000	28,900,000	28,900,000	-
3	NEW CITY HALL	GG1801	38,495,000	38,495,000	38,495,000	-
1	RENOVATION OF EXISTING PD BUILDING	GG1805	995,000	995,000	935,000	60,000
1	FLEET UPGRADES - OIL PIT & STORM DRAIN	GG1902	405,000	405,000	405,000	-
1	FLEET FUEL SYSTEM REHAB - ARNOLD ROAD	CO1902	2,585,000	2,585,000	2,435,000	150,000
1	FLEET FUEL SYSTEM REHAB - KING COLE	GG2300	1,000,000	1,150,000	-	1,000,000
1	FACILITIES MAINTENANCE RELOCATION	GG2000	2,054,000	2,054,000	2,054,000	-
4	1207 TEXAS AVENUE RENOVATION	HM2100	3,305,000	3,305,000	3,305,000	-
5	FIRE STATION #7	GG2306	18,000,000	18,000,000	-	18,000,000
1	FACILITIES REVOLVER	GG2401	-	5,000,000	-	-
	COURT/PW AWNING REHAB	GG2402	-	100,000	-	-
	SUBTOTAL				\$ 76,666,000	\$ 19,210,000
	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 REVOLVER	CO2001	340,000	1,000,000	-	340,000
1	UTILITY BILLING REPLACEMENT	CO2200	1,235,000	1,235,000	1,030,000	205,000
1	STORAGE REPLACEMENT	CO2202	425,000	425,000	425,000	-
	SUBTOTAL				\$ 6,443,900	\$ 545,000
	COMMITTED SUBTOTAL				\$ 83,109,900	\$ 19,755,000
	APPROVED PROJECTS WITH EXPECTED FUTURE DEBT					
1	CITY GATEWAY SIGN #4 (EAST)	GG2400	210,000	325,000	-	-
1	CITY GATEWAY SIGN #3 (WEST)	GG1901	210,000	325,000	190,000	20,000
1	FUTURE IT REVOLVING PROJECT	COTBD	2,000,000	2,000,000	-	-
	SUBTOTAL				\$ 190,000	\$ 20,000
	ASSIGNED SUBTOTAL				\$ 190,000	\$ 20,000
	CLOSED PROJECTS					
	CAPITAL PROJECTS SUBTOTAL				\$ 83,299,900	\$ 19,775,000
	DEBT ISSUANCE COSTS				17,500	12,500
	CONTINGENCY				-	-
	TRANSFERS				300,000	-
	OTHER MISC				-	-
	GENERAL & ADMIN. CHARGES				51,903	43,302
	TOTAL EXPENDITURES				\$ 20,144,403	\$ 6,405,802
	MEASUREMENT FOCUS INCREASE (DECREASE)					
	ENDING FUND BALANCE:					
1	Funded primarily with Certificates of Obligation (CO) debt					
2	Funded via General Fund transfer					
3	Funded via various cash contributions and CO debt					
4	Funded via General Fund transfers and the HOT fund					
5	Funded via 2022 General Obligation Bond Authorization					

GENERAL GOVERNMENT

FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY21	FY22	PROJECTED EXPENDITURES						
		FY23	FY24	FY25	FY26	FY27	FY28	FY29
	\$ 17,906,457	\$ 9,799,170	\$ 3,928,280	\$ 455,378	\$ 217,978	\$ 172,478	\$ 175,478	\$ 179,478
	\$ -	\$ 2,500,000	\$ -	\$ 11,550,000	\$ 3,950,000	\$ -	\$ -	\$ -
	2,591,409	1,000,000	2,500,000	4,000,000	1,000,000	-	-	-
	3,000,000	-	-	-	-	-	-	-
	112,145	343,000	137,000	9,000	4,000	3,000	4,000	4,000
	-	17,500	12,500	77,750	24,750	-	-	-
	\$ 5,703,554	\$ 3,860,500	\$ 2,649,500	\$ 15,636,750	\$ 4,978,750	\$ 3,000	\$ 4,000	\$ 4,000
	\$ 23,610,011	\$ 13,659,670	\$ 6,577,780	\$ 16,092,128	\$ 5,196,728	\$ 175,478	\$ 179,478	\$ 183,478
130,300	-	6,700	-	-	-	-	-	-
28,850,573	30,248	3,000	-	-	-	-	-	-
25,914,747	6,295,296	789,957	-	-	-	-	-	-
41,449	27,833	-	-	-	-	-	-	-
37,361	343,939	10,700	-	-	-	-	-	-
180,399	7,710	2,396,892	-	-	-	-	-	-
-	-	-	1,150,000	-	-	-	-	-
443,797	1,556,661	53,542	-	-	-	-	-	-
30,412	257,645	3,016,943	-	-	-	-	-	-
-	-	1,200,000	1,000,000	11,850,000	3,950,000	-	-	-
-	-	-	2,500,000	2,500,000	-	-	-	-
-	-	-	100,000	-	-	-	-	-
\$ 55,629,038	\$ 8,519,331	\$ 7,477,734	\$ 4,750,000	\$ 14,350,000	\$ 3,950,000	\$ -	\$ -	\$ -
281,317	79,959	313,724	-	-	-	-	-	-
711,826	72,075	-	-	-	-	-	-	-
1,285	270,992	95,414	-	-	-	-	-	-
2,648,169	19,695	13,615	-	-	-	-	-	-
31,074	68,569	65,000	-	-	-	-	-	-
-	-	-	1,000,000	-	-	-	-	-
-	-	1,235,000	-	-	-	-	-	-
-	-	425,000	-	-	-	-	-	-
\$ 3,673,671	\$ 511,290	\$ 2,147,753	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 59,302,709	\$ 9,030,621	\$ 9,625,487	\$ 5,750,000	\$ 14,350,000	\$ 3,950,000	\$ -	\$ -	\$ -
-	-	-	35,000	290,000	-	-	-	-
294	174	36,500	281,600	-	-	-	-	-
-	-	-	-	1,000,000	1,000,000	-	-	-
\$ 294	\$ 174	\$ 36,500	\$ 316,600	\$ 1,290,000	\$ 1,000,000	\$ -	\$ -	\$ -
\$ 294	\$ 174	\$ 36,500	\$ 316,600	\$ 1,290,000	\$ 1,000,000	\$ -	\$ -	\$ -
\$ 59,303,003	\$ 9,030,795	\$ 9,661,987	\$ 6,066,600	\$ 15,640,000	\$ 4,950,000	\$ -	\$ -	\$ -
	26,409	17,500	12,500	77,750	24,750	-	-	-
	-	-	-	-	-	-	-	-
	4,673,000	-	-	-	-	-	-	-
	54,744	-	-	-	-	-	-	-
	68,496	51,903	43,302	156,400	49,500	-	-	-
	\$ 13,853,444	\$ 9,731,390	\$ 6,122,402	\$ 15,874,150	\$ 5,024,250	\$ -	\$ -	\$ -
	42,605							
	\$ 9,799,170	\$ 3,928,280	\$ 455,378	\$ 217,978	\$ 172,478	\$ 175,478	\$ 179,478	\$ 183,478

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

	Projected					Comments
	FY24	FY25	FY26	FY27	FY28	
Street/Traffic Projects						
University @ VPAC Signal	1,250	1,500	1,750	2,000	2,250	Signal maintenance & utility costs
Future Signal Projects	-	5,000	5,250	5,500	5,750	Signal maintenance & utility costs
Lick Creek Trail Improvements	1,000	1,250	1,500	1,750	2,000	General maintenance
Jones Butler Extension and Roundabout	-	5,000	5,250	5,500	5,750	General maintenance
Street/Traffic Projects Subtotal	\$ 2,250	\$ 12,750	\$ 13,750	\$ 14,750	\$ 15,750	
Parks Projects						
Texas Independence Ballpark	TBD	TBD	TBD	TBD	TBD	Equipment, supplies, utilities, and 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	Staffing, utilities, supplies, and maintenance
1207 Texas Avenue Renovation	80,000	82,000	84,000	87,000	90,000	Utilities, supplies, and maintenance
Fleet Fuel System Replacement - both sites	5,000	5,500	6,000	6,500	7,000	Licensing and support
Utility Billing Replacement	235,000	235,000	235,000	235,000	235,000	Subscription/maintenance costs
Land/Property purchase at Post Oak Mall	150,000	155,000	160,000	165,000	170,000	Utilities and maintenance
Facilities and Technology Projects Totals	\$ 470,000	\$ 477,500	\$ 485,000	\$ 493,500	\$ 502,000	
Total Estimated O&M Costs	\$ 487,250	\$ 505,750	\$ 514,750	\$ 524,750	\$ 534,750	

*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
Home of Texas A&M University®

ELECTRIC UTILITY CAPITAL IMPROVEMENT PROJECTS

	APPROPRIATIONS			FY22 ACTUALS
	FY22	FY23	FY24	
BEGINNING FUND BALANCE:				\$ 11,394,953
CERTIFICATES OF OBLIGATION				\$ 10,000,000
INTEREST ON INVESTMENTS				56,161
OTHER				-
INTRAGOVERNMENTAL TRANSFERS				-
SUBTOTAL ADDITIONAL RESOURCES				<u>\$ 10,056,161</u>
TOTAL RESOURCES AVAILABLE				<u>\$ 21,451,114</u>
CAPITAL PROJECTS:				
GENERAL PLANT	350,000	350,000	250,000	81,549
OVERHEAD SYSTEM IMPROV.	2,700,000	2,690,000	3,775,000	2,577,191
UNDERGROUND SYSTEM IMPROV.	3,495,000	4,105,000	5,165,000	3,035,740
NEW SERVICES & SYSTEM EXT.	2,660,000	2,800,000	4,375,000	1,963,286
THOR. STREET LIGHTING	355,000	400,000	520,000	352,808
DISTRIBUTION	3,007,000	4,085,000	4,135,000	526,191
TRANSMISSION	4,865,000	5,150,000	5,800,000	1,692,925
GENERAL AND ADMINISTRATIVE	104,137	166,514	165,087	104,136
DEBT ISSUANCE COST/OTHER	40,500	37,500	80,000	-
TOTAL EXPENDITURES	<u>\$ 17,576,637</u>	<u>\$ 19,784,014</u>	<u>\$ 24,265,087</u>	<u>\$ 10,333,827</u>
MEASUREMENT FOCUS INCREASE (DECREASE)				\$ (34,695)
ENDING FUND BALANCE:				<u><u>\$ 11,082,592</u></u>

ELECTRIC UTILITY CAPITAL IMPROVEMENT PROJECTS

PROJECTED					
FY23	FY24	FY25	FY26	FY27	FY28
\$ 11,082,592	\$ 5,929,682	\$ 452,095	\$ 961,095	\$ 680,295	\$ 678,895
\$ 10,500,000	\$ 16,000,000	\$ 14,500,000	\$ 14,500,000	\$ 16,000,000	\$ 9,000,000
387,900	207,500	9,000	19,200	13,600	13,600
52,500	80,000	72,500	72,500	80,000	45,000
1,500,000	2,500,000	3,500,000	3,500,000	3,500,000	3,000,000
\$ 12,440,400	\$ 18,787,500	\$ 18,081,500	\$ 18,091,700	\$ 19,593,600	\$ 12,058,600
\$ 23,522,992	\$ 24,717,182	\$ 18,533,595	\$ 19,052,795	\$ 20,273,895	\$ 12,737,495
453,198	250,000	1,300,000	1,550,000	450,000	275,000
3,153,422	3,775,000	3,775,000	3,540,000	3,225,000	3,075,000
5,249,178	5,165,000	5,125,000	4,675,000	4,375,000	4,175,000
1,400,158	4,375,000	4,375,000	3,950,000	3,750,000	3,550,000
374,879	520,000	520,000	475,000	1,450,000	500,000
2,210,306	4,135,000	1,135,000	1,985,000	2,685,000	250,000
4,533,155	5,800,000	1,100,000	1,950,000	3,400,000	250,000
166,514	165,087	170,000	175,000	180,000	185,000
52,500	80,000	72,500	72,500	80,000	45,000
\$ 17,593,310	\$ 24,265,087	\$ 17,572,500	\$ 18,372,500	\$ 19,595,000	\$ 12,305,000
\$ 5,929,682	\$ 452,095	\$ 961,095	\$ 680,295	\$ 678,895	\$ 432,495

WATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

PROJECT #	FY23 BUDGET	PROPOSED		BUDGET APPROPRIATIONS		
		FY24 BUDGET	THROUGH FY22	FY23	FY24	
BEGINNING FUND BALANCE:						
ADDITIONAL RESOURCES:						
CERTIFICATES OF OBLIGATION				\$ 7,800,000	\$ 17,150,000	
INTEREST ON INVESTMENTS				648,000	633,000	
TRANSFERS FROM OPERATIONS				500,000	2,000,000	
OTHER				2,439,000	85,750	
SUBTOTAL ADDITIONAL RESOURCES				<u>\$ 11,387,000</u>	<u>\$ 19,868,750</u>	
TOTAL RESOURCES AVAILABLE						
PRODUCTION PROJECTS						
SOURCE AND SUPPLY PLANT - WSWOC						
WELL FIELD COLLECTION LINE REHAB PH I	WA2000000	700,000	1,400,000	550,000	150,000	700,000
2818 TRANSMISSION LINE RELOCATION	WA1900003	3,500,000	3,500,000	3,200,000	300,000	-
WATER PUMPING AND TREATMENT PLANT - WPWOC						
REHAB OF WATER WELL PUMPS AND MOTORS	WA1877982	2,150,000	2,500,000	1,325,000	825,000	350,000
GREENS PRAIRIE WATER TANK REHAB	WA1900004	2,600,000	2,700,000	2,600,000	-	100,000
WATER GENERAL PLANT - WGWOC						
WELLS 1, 2 & 3 MCC REPLACEMENT	WA1800005	1,700,000	1,700,000	500,000	1,200,000	-
* UTILITY SERVICE CENTER RENOVATIONS	WA1441516	2,955,000	2,955,000	500,000	-	-
COMBO SPPS SITE IMPROVEMENTS	WA1957439	1,400,000	1,500,000	1,400,000	-	100,000
IMPROVED SECURITY FENCING AT WELL 5	WA2002	165,000	165,000	80,000	85,000	-
SECURITY CAMERA IMPROVEMENTS	WA2200	200,000	200,000	200,000	-	-
SUBTOTAL				<u>\$ 2,560,000</u>	<u>\$ 1,250,000</u>	
TRANSMISSION AND DISTRIBUTION PROJECTS - WTWOC						
OVERSIZED PARTICIPATION	WA1700000	100,000	100,000	-	100,000	100,000
SOUTHERN POINTE OP	WA1900007	80,537	80,537	80,537	-	-
ST1702 GREENS PRAIRIE EXT - ARRINGTON TO CITY LIMITS	WA1869585	275,000	300,000	263,925	11,075	25,000
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	8,317,000	8,317,000	-	-
IF SH 6 WATER LINE PH III (WOODCREEK TO SEBESTA)	WA1957432	3,070,000	3,070,000	3,050,000	-	-
DRPS TO WELLBORN RD WATER LINE REHAB	WA2300	6,340,000	12,000,000	-	1,500,000	10,500,000
IF SH40 WATER LINE - GRAHAM to BARRON	WA2100	3,100,000	4,600,000	3,095,850	4,150	1,500,000
IF SH40 WATER LINE - SONOMA to VICTORIA	WA2101	1,100,000	1,500,000	1,087,000	13,000	400,000
ST2006 JONES BUTLER WATER LINE REHAB	WA2001	5,600,000	8,300,000	762,000	4,838,000	2,700,000
ST1902 MARION PUGH WATER LINE REHAB	WA2301	3,450,000	3,450,000	-	600,000	2,850,000
ST1903 PEBBLE CREEK PARKWAY EXTENSION	WA1900000	300,000	300,000	300,000	-	-
SUBTOTAL				<u>\$ 7,066,225</u>	<u>\$ 18,075,000</u>	
REHABILITATION PROJECTS - WTWOC						
COLLEGE HEIGHTS REHABILITATION	WA2302	2,335,000	3,300,000	-	350,000	2,950,000
ARPA McCULLOCH UTILITY REHABILITATION	WA1900001	3,600,000	4,000,000	3,810,000	190,000	-
WOODSON VILLAGE REHAB	WA1957431	3,240,000	3,240,000	3,240,000	-	-
ST2002 LUTHER STREET REHAB	WA2000001	165,000	589,000	354,000	-	235,000
ST1801 LINCOLN AVENUE REHAB	WA1900002	1,900,000	2,000,000	1,592,000	308,000	100,000
TEXAS AVE VALVE REPLACEMENT	WA2000002	103,175	103,175	103,175	-	-
ST2003 JAMES PARKWAY PURYEAR DRIVE REHAB	WA2102	200,000	250,000	137,000	63,000	50,000
ST2202 EISENHOWER REHAB - WATER LINE REHAB	WA2202	100,000	100,000	45,000	55,000	-
ASHBURN WATER LINE REHAB	WA2203	234,330	294,330	234,330	60,000	-
SD2001 STALLINGS & UNIVERSITY OAKS WATER REHAB	WA2204	22,100	57,100	22,100	35,000	-
SH6 WATER RELOCATES (N. CL TO SH6)	WA2205	1,480,000	1,480,000	1,480,000	-	-
SH6 WATER RELOCATES (SH6 to SH40)	WA2206	293,000	293,000	293,000	-	-
SD1604 WATER LINE @ MILLIFF-REDMOND	WA2304	60,000	80,000	-	60,000	20,000
STTBD SHADY DRIVE REHAB	TBD	-	250,000	-	-	-
SUBTOTAL				<u>\$ 1,121,000</u>	<u>\$ 3,355,000</u>	
CAPITAL PROJECTS CONTINGENCY	WA1700001				145,000	300,000
CIP BUDGET TRANSFER	WAXTRANSFR				36,042	-
NEW WATER SERVICES	MONTHLY				200,000	200,000
METER REPLACEMENT PROGRAM	MONTHLY				350,000	350,000
HYDRANT/VALUE REPLACEMENT	YEARLY				100,000	100,000
CLOSED PROJECTS					-	-
CAPITAL PROJECTS SUBTOTAL				<u>\$ 11,578,267</u>	<u>\$ 23,630,000</u>	
GENERAL AND ADMINISTRATIVE					149,387	239,743
DEBT ISSUANCE COST					39,000	85,750
TOTAL EXPENDITURES				<u>\$ 11,766,654</u>	<u>\$ 23,955,493</u>	
MEASUREMENT FOCUS INCREASE (DECREASE)						
ENDING FUND BALANCE:						

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.

* Project anticipated to incur costs in a future fiscal year.

WATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY21	FY22	PROJECTED EXPENDITURES						
		FY23	FY24	FY25	FY26	FY27	FY28	FY29
	\$ 16,047,763	\$ 18,525,632	\$ 18,452,373	\$ 5,552,306	\$ 670,447	\$ 633,447	\$ 646,447	\$ 609,447
	\$ 8,430,000	\$ 7,800,000	\$ 17,150,000	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -
	112,660	648,000	633,000	111,000	13,000	13,000	13,000	12,000
	1,200,000	500,000	2,000,000	1,200,000	500,000	550,000	500,000	800,000
	-	2,439,000	85,750	13,500	-	-	-	-
	\$ 9,742,660	\$ 11,387,000	\$ 19,868,750	\$ 4,024,500	\$ 513,000	\$ 563,000	\$ 513,000	\$ 812,000
	\$ 25,790,423	\$ 29,912,632	\$ 38,321,123	\$ 9,576,806	\$ 1,183,447	\$ 1,196,447	\$ 1,159,447	\$ 1,421,447
	4,522	56,056	-	1,300,000	-	-	-	-
	2,103,569	4,245	1,120,500	-	-	-	-	-
	580,433	529,198	786,341	-	426,994	-	-	-
	166,625	-	10,000	2,424,375	-	-	-	-
	35,765	8,000	500,000	764,235	-	-	-	-
	47,497	-	-	-	-	-	-	-
	67,627	9,017	1,341,813	-	-	-	-	-
	7,642	502	157,000	-	-	-	-	-
	-	103,132	96,868	-	-	-	-	-
	\$ 3,013,680	\$ 710,151	\$ 4,012,522	\$ 4,488,610	\$ 426,994	\$ -	\$ -	\$ -
	-	-	100,000	100,000	100,000	100,000	100,000	100,000
	18,417	-	62,120	-	-	-	-	-
	8,125	253,920	28,000	-	-	-	-	-
	8,075	73,181	-	-	-	-	-	-
	5,206,209	2,091,668	596,492	-	-	-	-	-
	925,962	1,755,119	13,482	-	-	-	-	-
	-	-	413,575	7,967,550	3,395,975	-	-	-
	51,910	107,786	777,789	1,779,280	1,829,796	-	-	-
	12,484	24,747	494,621	425,969	425,969	-	-	-
	230,509	246,579	171,506	6,069,200	1,439,700	-	-	-
	-	-	1,610,000	1,827,000	-	-	-	-
	17,308	1,507	15,312	-	-	-	-	-
	\$ 6,478,999	\$ 4,554,507	\$ 4,282,897	\$ 18,168,999	\$ 7,191,440	\$ 100,000	\$ 100,000	\$ 100,000
	-	-	231,200	2,369,000	674,425	-	-	-
	220,044	89,812	390,769	3,272,797	-	-	-	-
	2,010,257	1,062,311	129,465	-	-	-	-	-
	-	-	109,000	245,000	-	-	-	-
	67,157	2,169	463,961	1,383,882	-	-	-	-
	84	2,921	100,170	-	-	-	-	-
	3,393	8,969	1,665	209,846	-	-	-	-
	-	-	-	-	100,000	-	-	-
	-	-	294,330	-	-	-	-	-
	-	4,100	38,451	-	-	-	-	-
	-	276	305,000	1,125,000	-	-	-	-
	-	38	71,500	171,500	-	-	-	-
	-	-	9,900	58,690	-	-	-	-
	-	-	-	-	-	-	50,000	200,000
	\$ 2,300,935	\$ 1,170,595	\$ 2,145,411	\$ 8,835,715	\$ 774,425	\$ -	\$ 50,000	\$ 200,000
	-	145,000	300,000	150,000	150,000	150,000	150,000	150,000
	-	36,042	-	-	-	-	-	-
	235,214	200,000	200,000	75,000	75,000	75,000	75,000	75,000
	317,651	350,000	350,000	75,000	75,000	75,000	75,000	75,000
	110,865	100,000	100,000	50,000	50,000	50,000	50,000	50,000
	-	-	-	-	-	-	-	-
	\$ 7,098,983	\$ 11,271,872	\$ 32,443,324	\$ 8,742,859	\$ 450,000	\$ 450,000	\$ 500,000	\$ 650,000
	139,068	149,387	239,743	150,000	100,000	100,000	50,000	50,500
	-	39,000	85,750	13,500	-	-	-	-
	\$ 7,238,051	\$ 11,460,259	\$ 32,768,817	\$ 8,906,359	\$ 550,000	\$ 550,000	\$ 550,000	\$ 700,500
	\$ (26,740)							
	\$ 18,525,632	\$ 18,452,373	\$ 5,552,306	\$ 670,447	\$ 633,447	\$ 646,447	\$ 609,447	\$ 720,947

WASTEWATER SERVICE CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	PROPOSED		BUDGET APPROPRIATIONS		
		FY23 BUDGET	FY24 BUDGET	THROUGH FY22	FY23	FY24
BEGINNING FUND BALANCE:						
ADDITIONAL RESOURCES:						
CERTIFICATES OF OBLIGATION					\$ 2,000,000	\$ 25,100,000
INTEREST ON INVESTMENTS					984,000	790,000
TRANSFERS FROM OPERATIONS					2,200,000	4,500,000
OTHER GOVERNMENTAL TRANSFERS					-	500,000
OTHER					7,500,000	125,500
SUBTOTAL ADDITIONAL RESOURCES					<u>\$ 12,684,000</u>	<u>\$ 31,015,500</u>
TOTAL RESOURCES AVAILABLE						
COLLECTION PLANT PROJECTS - SCWOC						
OVERSIZE PARTICIPATION	WW1700000	100,000	100,000	-	100,000	-
IF CC DIVERSION LIFT STATION & FORCE MAIN	WW1800002	13,550,000	15,550,000	12,450,000	1,100,000	2,000,000
IF CARTER CREEK WWTP GRAVITY TRUNKLINE	WW2200	3,500,000	3,500,000	3,500,000	-	-
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	9,600,000	11,400,000	6,035,000	3,565,000	1,800,000
IF NORTHEAST SEWER TRUNKLINE PH IV	WW1700003	11,810,000	25,500,000	1,450,000	10,360,000	13,690,000
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	3,127,495	-	-
IF MEDICAL DISTRICT INTERCEPTOR PH III	WW2101	1,328,755	3,000,000	1,328,755	-	1,671,245
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	7,425,000
ST1702 GP RD - ARRINGTON TO CITY LIMITS WW REL.	WW1900007	71,175	71,175	71,175	-	-
SUBTOTAL					<u>\$ 17,625,000</u>	<u>\$ 26,586,245</u>
COLLECTION REHABILITATION PROJECTS - SCWOC						
W COLLEGE HEIGHTS REHAB	WW2300	1,388,000	3,100,000	-	350,000	2,750,000
W WOODSON VILLAGE REHAB	WW1957430	3,625,000	3,625,000	3,625,000	-	-
W/ARPA McCULLOCH UTILITY REHAB	WW1900001	3,783,900	4,000,000	3,783,900	216,500	-
ST2202 EISENHOWER REHAB - SEWER LINE REHAB	WW2204	150,000	150,000	150,000	125,000	25,000
ST1801 LINCOLN AVENUE REHAB	WW1900002	1,100,000	883,900	313,000	570,900	-
ST2006 JONES BUTLER SEWER LINE REHAB	WW2001	100,000	100,000	50,000	50,000	-
CCWWTP PRESSURIZED LINE AND PUMP REP.	WW2401	827,300	827,300	-	-	827,300
ST2003 JAMES PARKWAY PURYEAR DRIVE SEWER REHAB	WW2102	180,000	250,000	88,000	92,000	70,000
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	-	-
SD2001 STALLINGS & UNIVERSITY OAKS WW IMP.	WW2208	34,100	69,100	34,100	35,000	-
W SH6 SEWER RELOCATES (N. CL TO SH6)	WW2305	1,629,000	1,629,000	-	1,629,000	-
W SH6 SEWER RELOCATES (SH6 to SH40)	WW2306	61,000	61,000	-	61,000	-
SD1604 SEWER LINE @ MILLIFF-REDMOND	WW2307	26,000	40,000	-	26,000	14,000
BROTHERS PARK SEWER LINE REHAB	WW2308	50,000	50,000	-	50,000	-
STTBD SHADY DRIVE REHAB	TBD	-	150,000	-	-	-
SUBTOTAL					<u>\$ 3,585,400</u>	<u>\$ 3,661,300</u>
TREATMENT & DISPOSAL/PUMPING PLANT - SSWOC/SPWOC						
CC DEWATERING IMPROVEMENTS (CENTRIFUGE)	WW1800008	4,974,000	4,974,000	4,974,000	-	-
CARTERS CREEK FUELING STATION	WW1869610	250,000	250,000	200,000	50,000	-
IF LC CAPACITY EXPANSION	WW1945495	39,787,500	39,787,500	39,787,500	-	-
LCWWTP CONTINGENCY	WW1900008	952,500	952,500	952,500	-	-
CARTER CREEK BLOWER BLDG #2 REPL	WW1800003	1,762,550	1,922,550	1,762,550	160,000	-
CARTER CREEK BLOWER BLDG #3 REPL	WW1900003	1,762,867	1,922,867	1,762,867	160,000	-
** CCWWTP OUTFALL REHABILITATION/PHASED IMP.	WW2202	5,329,594	27,329,594	1,000,000	4,329,594	22,000,000
CCWWTP STRUCTURE COATING REPLACEMENT	WW1900006	350,000	350,000	350,000	-	-
DECOMMISSION CARTER LAKE WWTF	WW2002	1,200,000	1,600,000	650,000	550,000	400,000
SUBTOTAL					<u>\$ 5,249,594</u>	<u>\$ 22,400,000</u>
TREATMENT & DISPOSAL/SEWER GENERAL PLANT - SGWOC						
SCADA - NEW LIFT STATIONS	WW1800006	235,000	235,000	235,000	-	235,000
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	950,000	1,100,000	900,000	50,000	150,000
REPURPOSE CARTER CREEK BUILDINGS	WW1957448	300,000	650,000	300,000	-	350,000
LICK CREEK LAND BUFFER	WW2103	551,188	551,188	551,188	-	-
CARTER CREEK LAND BUFFER	WW1872097	300,000	300,000	300,000	-	-
WWTP CHANNEL/SWALE IMPROVEMENTS	WW2209	45,000	45,000	45,000	-	-
CCWWTP ELECTRICAL WIRE REPLACEMENT	WW2303	80,000	80,000	80,000	-	-
SECURITY CAMERA IMPROVEMENTS	WW2201	595,000	595,000	595,000	-	-
SUBTOTAL					<u>\$ 210,000</u>	<u>\$ 735,000</u>
WW CONTINGENCY	WW1700001				69,000	450,000
WW BUDGET TRANSFER	WWXTRANSFR				900	-
MONTHLY WASTEWATER SERVICES	MONTHLY				150,000	150,000
CLOSED PROJECTS					-	-
CAPITAL PROJECTS SUBTOTAL					<u>\$ 26,889,894</u>	<u>\$ 53,982,545</u>
GENERAL AND ADMINISTRATIVE CHARGES					250,643	327,837
DEBT ISSUANCE COST					10,000	125,500
TOTAL EXPENDITURES					<u>\$ 27,150,537</u>	<u>\$ 54,435,882</u>
MEASUREMENT FOCUS INCREASE (DECREASE)						
ENDING FUND BALANCE:						

IF Impact Fee Eligible Capital Project
STXXX 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.
* Project anticipated to incur costs in a future fiscal year.
** Project previously known as CCWWTP Effluent Cloth Filtration System

WASTEWATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY21	PROJECTED EXPENDITURES								
	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	
\$ 24,638,781	\$ 28,126,320	\$ 22,582,319	\$ 2,440,784	\$ 799,230	\$ 457,277	\$ 497,350	\$ 552,850		
\$ 13,150,000	\$ 2,000,000	\$ 25,100,000	\$ 39,400,000	\$ 8,350,000	\$ 1,500,000	\$ -	\$ -		
170,340	984,000	790,000	49,000	16,000	9,000	10,000	11,000		
3,000,000	2,200,000	4,500,000	3,800,000	2,000,000	500,000	500,000	500,000		
-	-	500,000	-	-	-	-	-		
-	7,500,000	125,500	197,000	41,750	7,500	-	-		
\$ 16,320,340	\$ 12,684,000	\$ 31,015,500	\$ 43,446,000	\$ 10,407,750	\$ 2,016,500	\$ 510,000	\$ 511,000		
\$ 40,959,121	\$ 40,810,320	\$ 53,597,819	\$ 45,886,784	\$ 11,206,980	\$ 2,473,777	\$ 1,007,350	\$ 1,063,850		
-	-	100,000	100,000	100,000	100,000	100,000	100,000	10,000	
1,828,010	449,843	48,454	7,831,725	3,966,679	1,296,167	-	-	-	
-	1,666,341	1,195,197	-	-	-	-	-	-	
24,843	21,737	1,800,623	5,400,935	-	-	-	-	-	
859,524	25,300	3,065,000	5,588,500	1,707,500	-	-	-	-	
75,266	83,337	785,000	8,535,000	15,700,000	-	-	-	-	
27,867	(27,867)	-	-	-	-	-	-	-	
2,642	84,083	97,182	701,302	1,383,612	-	-	-	-	
993	45,008	80,314	906,316	1,889,478	-	-	-	-	
-	-	-	-	-	301,567	1,549,433	-	-	
-	-	362,471	2,827,195	4,541,974	2,193,361	-	-	-	
20,175	31,066	-	-	-	-	-	-	-	
\$ 2,839,321	\$ 2,378,848	\$ 7,534,241	\$ 31,890,973	\$ 29,289,243	\$ 3,891,095	\$ 1,649,433	\$ 100,000	\$ 10,000	
-	-	231,200	2,161,000	622,425	-	-	-	-	
587,278	2,413,457	401,844	-	-	-	-	-	-	
295,914	39,918	344,000	3,276,998	-	-	-	-	-	
-	-	-	-	150,000	-	-	-	-	
39,006	1,140	71,103	203,310	-	-	-	-	-	
5,739	1,012	892	92,356	-	-	-	-	-	
-	-	-	827,300	-	-	-	-	-	
3,393	8,970	1,665	209,846	-	-	-	-	-	
-	-	65,378	348,325	55,449	-	-	-	-	
-	4,553	71,925	-	-	-	-	-	-	
-	4,119	50,690	-	-	-	-	-	-	
-	-	252,000	1,377,000	-	-	-	-	-	
-	-	10,500	50,500	-	-	-	-	-	
-	-	5,920	27,070	-	-	-	-	-	
-	-	50,000	-	-	-	-	-	-	
-	-	-	-	-	-	-	50,000	100,000	
\$ 931,331	\$ 2,473,169	\$ 1,557,117	\$ 8,573,705	\$ 827,874	\$ -	\$ -	\$ 50,000	\$ 100,000	
1,283,914	3,322,402	209,037	-	-	-	-	-	-	
10,526	3,043	134,312	100,000	-	-	-	-	-	
34,514,470	3,640,505	1,363,514	-	-	-	-	-	-	
-	-	1,287,500	-	-	-	-	-	-	
45,447	63,967	1,681,000	-	-	-	-	-	-	
76,759	125,212	1,719,030	-	-	-	-	-	-	
-	37,746	374,669	6,591,363	13,668,001	6,410,838	-	-	-	
-	-	350,000	-	-	-	-	-	-	
5,750	-	474,911	1,108,125	-	-	-	-	-	
\$ 35,936,866	\$ 7,192,874	\$ 7,593,973	\$ 7,799,488	\$ 13,668,001	\$ 6,410,838	\$ -	\$ -	\$ -	
19,826	100	74,900	75,000	50,000	-	-	-	-	
-	-	160,000	-	-	-	-	-	-	
46,368	-	-	-	-	-	-	-	-	
36,394	10,524	313,546	655,000	-	-	-	-	-	
-	-	35,000	268,000	310,975	-	-	-	-	
135	2,036	-	549,016	-	-	-	-	-	
-	7,483	-	292,517	-	-	-	-	-	
-	-	45,000	-	-	-	-	-	-	
-	-	54,584	-	-	-	-	-	-	
-	215,903	379,097	-	-	-	-	-	-	
\$ 102,724	\$ 236,047	\$ 1,062,127	\$ 1,839,533	\$ 360,975	\$ -	\$ -	\$ -	\$ -	
-	-	69,000	450,000	150,000	150,000	150,000	150,000	150,000	
-	-	900	-	-	-	-	-	-	
268,379	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
-	-	-	-	-	-	-	-	-	
\$ 12,549,317	\$ 17,967,358	\$ 50,703,699	\$ 44,446,093	\$ 10,601,933	\$ 1,949,433	\$ 450,000	\$ 410,000		
250,644	250,643	327,837	444,461	106,019	19,494	4,500	4,100		
-	10,000	125,500	197,000	41,750	7,500	-	-		
\$ 12,799,961	\$ 18,228,001	\$ 51,157,036	\$ 45,087,554	\$ 10,749,702	\$ 1,976,427	\$ 454,500	\$ 414,100		
\$	(32,839)								
\$ 28,126,320	\$ 22,582,319	\$ 2,440,784	\$ 799,230	\$ 457,277	\$ 497,350	\$ 552,850	\$ 649,750		

Enterprise Funds Capital Improvement Projects Estimated Operations and Maintenance Costs*

	Projected					Comments
	FY24	FY25	FY26	FY27	FY28	
Electric Projects						
Distribution Automation	26,000	27,000	28,000	29,000	30,000	Maintenance and support
SiPass System	12,000	12,000	12,000	12,000	12,000	Maintenance and support
Electric Project Totals	\$ 38,000	\$ 39,000	\$ 40,000	\$ 41,000	\$ 42,000	
Water Projects						
Rock Prairie Road Elevated Storage Tower	10,000	10,500	11,000	11,500	12,000	Cleaning/inspection & maint.
Greens Prairie Water Tower Rehabilitation	-	10,000	10,500	11,000	11,500	Cleaning/inspection & maint.
Water Project Totals	\$ 10,000	\$ 20,500	\$ 21,500	\$ 22,500	\$ 23,500	
Wastewater Projects						
Carters Creek Diversion Lift Station & Force Main	-	-	110,000	120,000	130,000	Utilities, maintenance
Carters Creek Dewatering Improvements	80,000	85,000	90,000	95,000	100,000	Supplies, maintenance, utilities
LCWWTP Capacity Expansion	100,000	103,000	106,100	109,300	112,600	Supplies, maintenance, utilities
CCWWTP Outfall/Phased Improvements	-	-	TBD	TBD	TBD	Supplies, maintenance, utilities
Wastewater Project Totals	\$ 180,000	\$ 188,000	\$ 306,100	\$ 324,300	\$ 342,600	
Total Estimated O&M Costs	\$ 228,000	\$ 247,500	\$ 367,600	\$ 387,800	\$ 408,100	

*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
Home of Texas A&M University®

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	PROPOSED		BUDGET APPROPRIATIONS					
		FY23 BUDGET	FY24 BUDGET	THROUGH FY22	FY23	FY24			
HOTEL TAX FUND (3121)									
VETERAN'S PARK PHASE II	HM1606	-	-	-	-	-			
* TEXAS INDEPENDENCE BALLPARK AT MIDTOWN	HM1607	-	-	-	-	-			
1207 TEXAS AVENUE RENOVATION	HM2100	1,500,000	1,500,000	1,500,000	-	-			
FUN FOR ALL FUND (4140)									
FUN FOR ALL PLAYGROUND MINOR IMPR.	PKTBD	-	250,000	-	-	250,000			
SIDEWALK ZONE FUNDS (3041-3044)									
ZONE A REVOLVER	SW2400	-	50,000	-	-	50,000			
ZONE B REVOLVER	SW2401	-	40,000	-	-	40,000			
ZONE C REVOLVER	SW2402	-	130,000	-	-	130,000			
ZONE D REVOLVER	SW2403	-	19,000	-	-	19,000			
DRAINAGE UTILITY FUND (3912)									
** MINOR DRAINAGE IMPROVEMENTS	SD1701	100,000	200,000	100,000	100,000	200,000			
CULVERT @ MILLIFF/REDMOND	SD1604	916,500	2,351,500	551,500	-	1,800,000			
IMPR @ UNIVERSITY OAKS & STALLINGS	SD2001	600,000	965,000	965,000	-	-			
SOUTHWOOD DRAINAGE IMPROVEMENTS	SDTBD	-	750,000	-	-	750,000			
CAPITAL PROJECTS SUBTOTAL				\$	3,116,500	\$	100,000	\$	3,239,000

* This project will be expensed in Parks CIP going forward

** This project is budgeted at \$200,000 annually

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENT PROJECTS

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
36,529	-	-	-	-	-	-	-	-
44,990	-	-	-	-	-	-	-	-
29,800	895,695	574,505	-	-	-	-	-	-
-	-	-	250,000	-	-	-	-	-
-	-	-	50,000	-	-	-	-	-
-	-	-	40,000	-	-	-	-	-
-	-	-	130,000	-	-	-	-	-
-	-	-	19,000	-	-	-	-	-
132,842	25,000	100,000	200,000	200,000	200,000	200,000	200,000	200,000
38,954	-	105,500	1,800,000	-	-	-	-	-
-	22,201	200,000	700,000	-	-	-	-	-
-	-	-	750,000	-	-	-	-	-
\$ 283,116	\$ 942,896	\$ 980,005	\$ 3,939,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

PARK LAND DEDICATION CAPITAL IMPROVEMENT PROJECTS

PROJECT #	PROPOSED		BUDGET APPROPRIATIONS		
	FY23 BUDGET	FY24 BUDGET	THROUGH FY22	FY23	FY24
BEGINNING FUND BALANCE:					
ADDITIONAL RESOURCES:					
* CONTRIBUTIONS				\$ 300,000	\$ 500,000
INVESTMENT EARNINGS				134,000	109,620
INTRAGOVERNMENTAL TRANSFERS				-	-
OTHER				-	-
SUBTOTAL ADDITIONAL RESOURCES				\$ 434,000	\$ 609,620

TOTAL RESOURCES AVAILABLE

PARK LAND DEDICATION FUNDS

** ZONE I					
NORTHGATE PARK BASKETBALL COURT	PK2201	110,000	150,000	110,000	40,000
CROMPTON PARK TRAIL LIGHTS	PK2204	80,000	80,000	80,000	-
ADDTL. FUTSOL COURTS AT ANDERSON	PK2206	150,000	350,000	150,000	200,000
ZONE I REVOLVER	PK2401	-	225,000	-	225,000
BEE CREEK COVERED TENNIS COURTS	PK2408	-	100,000	-	100,000
** ZONE II					
SUMMIT CROSSING PARK DESIGN	PK1908	64,000	64,000	64,000	-
ZONE II REVOLVER	PK2402	-	175,000	-	175,000
SUMMIT CROSSING PARK DEVELOPMENT	PK2405	-	300,000	-	300,000
SMITH TRACT DESIGN AND DEVELOPMENT	PK2406	-	250,000	-	250,000
** ZONE III					
ZONE III REVOLVER	PK2403	-	125,000	-	125,000
CASTLEROCK TRAILS	PK2407	-	200,000	-	200,000
** ZONE IV					
LICK CREEK TRAIL WIDENING	PK2101	14,715	14,715	14,715	-
ZONE IV REVOLVER	PK2404	-	50,000	-	50,000
*** FUTURE PROJECTS					
CAPITAL PROJECTS SUBTOTAL				\$ -	\$ 1,665,000
CLOSED PROJECTS				-	-
OTHER				-	-
GENERAL & ADMIN. CHARGES				-	-
TOTAL EXPENDITURES				\$ -	\$ 1,665,000

MEASUREMENT FOCUS INCREASE (DECREASE)

ENDING FUND BALANCE:

- * Future contributions are estimated and can vary depending on current development.
- ** In FY22 the City established these Funds from existing Park Land Zones via a revised Park Land ordinance. The City combined all existing Zones into these four.
- *** Future projects expected once additional Zone balances are collected. Projects will be identified and approved in future Budgets once sufficient funds are collected. Revolvers hold approved budgets for future use once specific projects are defined and scoped.

PARK LAND DEDICATION CAPITAL IMPROVEMENT PROJECTS

ACTUALS		PROJECTED EXPENDITURES						
THROUGH FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
	\$ 5,385,199	\$ 2,907,672	\$ 3,341,672	\$ 2,841,702	\$ 2,698,702	\$ 2,652,702	\$ 2,652,702	\$ 2,705,702
	\$ 1,196,371	\$ 300,000	\$ 500,000	\$ 600,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 500,000
	18,530	134,000	109,620	57,000	54,000	53,000	53,000	54,000
	-	-	-	-	-	-	-	-
	\$ 1,214,901	\$ 434,000	\$ 609,620	\$ 657,000	\$ 704,000	\$ 703,000	\$ 703,000	\$ 554,000
	\$ 6,600,100	\$ 3,341,672	\$ 3,951,292	\$ 3,498,702	\$ 3,402,702	\$ 3,355,702	\$ 3,355,702	\$ 3,259,702
	-	-	40,000	-	-	-	-	-
	-	-	80,000	-	-	-	-	-
	-	-	250,000	100,000	-	-	-	-
	-	-	100,000	125,000	-	-	-	-
	-	-	100,000	-	-	-	-	-
	49,410	-	14,590	-	-	-	-	-
	-	-	150,000	25,000	-	-	-	-
	-	-	150,000	150,000	-	-	-	-
	-	-	100,000	150,000	-	-	-	-
	-	-	25,000	100,000	-	-	-	-
	-	-	50,000	150,000	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	50,000	-	-	-	-	-
	-	-	-	-	750,000	650,000	750,000	750,000
	\$ -	\$ -	\$ 1,109,590	\$ 800,000	\$ 750,000	\$ 650,000	\$ 750,000	\$ 750,000
	3,685,809	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	23,590	-	-	-	-	-	-	-
	\$ 3,709,399	\$ -	\$ 1,109,590	\$ 800,000	\$ 750,000	\$ 650,000	\$ 750,000	\$ 750,000
	\$ 16,971							
	\$ 2,907,672	\$ 3,341,672	\$ 2,841,702	\$ 2,698,702	\$ 2,652,702	\$ 2,705,702	\$ 2,605,702	\$ 2,509,702

CITY OF COLLEGE STATION SIDEWALK ZONES FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Fund Balance	\$ 182,135	\$ 162,670	\$ 162,670	\$ 261,495		\$ 261,495	
Revenues							
Contributions	\$ -	\$ 10,100	\$ 96,975	\$ -	\$ -	\$ -	-100.00%
Investment Earnings	1,323	3,200	1,850	2,150	-	2,150	-32.81%
Total Revenues	<u>\$ 1,323</u>	<u>\$ 13,300</u>	<u>\$ 98,825</u>	<u>\$ 2,150</u>	<u>\$ -</u>	<u>\$ 2,150</u>	-83.83%
Total Funds Available	<u>\$183,458</u>	<u>\$175,970</u>	<u>\$261,495</u>	<u>\$263,645</u>	<u>\$ -</u>	<u>\$263,645</u>	-
Transfers:							
G&A Transfers Out	4,932	-	-	-	-	-	-
Total Transfers (Sources) Uses	<u>4,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Other (Sources) Uses							
Capital Outlay - CIP	15,657	-	-	239,000	-	239,000	-
Total Other (Sources) Uses	<u>15,657</u>	<u>-</u>	<u>-</u>	<u>239,000</u>	<u>-</u>	<u>239,000</u>	-
Total Expenditures & Transfers	<u>\$ 20,589</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,000</u>	<u>\$ -</u>	<u>\$ 239,000</u>	-
Total Increase (Decrease)	<u>\$ (19,265)</u>	<u>\$ 13,300</u>	<u>\$ 98,825</u>	<u>\$ (236,850)</u>	<u>\$ -</u>	<u>\$ (236,850)</u>	
Measurement Focus Increase (Decrease)	(200)						
Ending Fund Balance	<u><u>\$ 162,670</u></u>	<u><u>\$ 175,970</u></u>	<u><u>\$ 261,495</u></u>	<u><u>\$ 24,645</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 24,645</u></u>	-85.99%

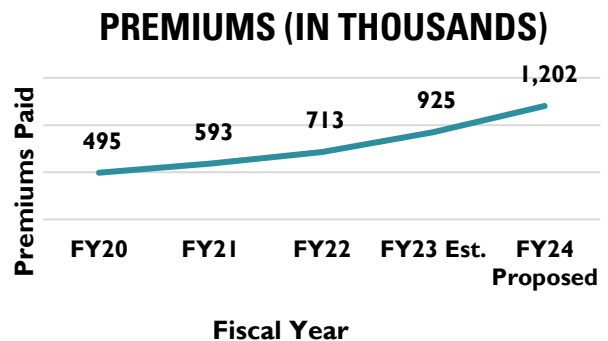
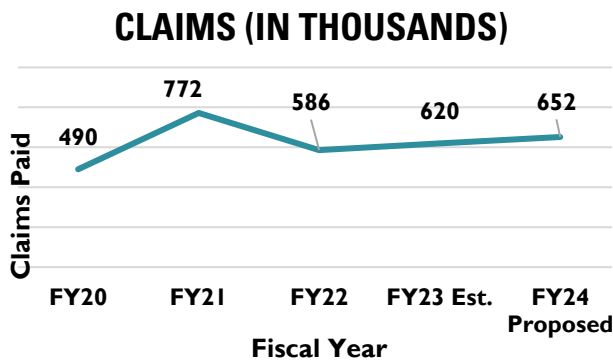
PROPERTY & CASUALTY INSURANCE FUND



The Property and Casualty Fund ensures that the City can adequately cover potential property and liability losses.

Premiums charged to departments are based on the five-year average claims' history and the number of budgeted FTEs. Premiums are budgeted to increase 20% in FY24 to offset projected expenditures increase in claims and insurance premiums for City's fleet and buildings. The City's Risk personnel pursue subrogation claims to recover accident costs from at-fault parties for damages to City property.

City Council approved FY23 budget amendment #2 which transferred operating costs from this fund to General Fund Human Resources Division which is tasked with the administration of Insurance Funds. This will lower costs and maintain stability in premiums charged to the departments.



Five years claims history shows the steady increase in claims paid primarily due to Winter Storm Uri in February 2021 which caused over 180 instances of damages at city facilities. Other claims were for damages to City vehicles and facilities. The FY24 budget has a 5% growth assumption for claims paid.

The growth of the City's fleet and the insured value of City facilities have caused premiums paid for insurance coverage to increase more than 100% since FY18. FY23 premiums paid were 30% more than the FY22 premiums. The FY24 budget is projecting an additional 30% increase.

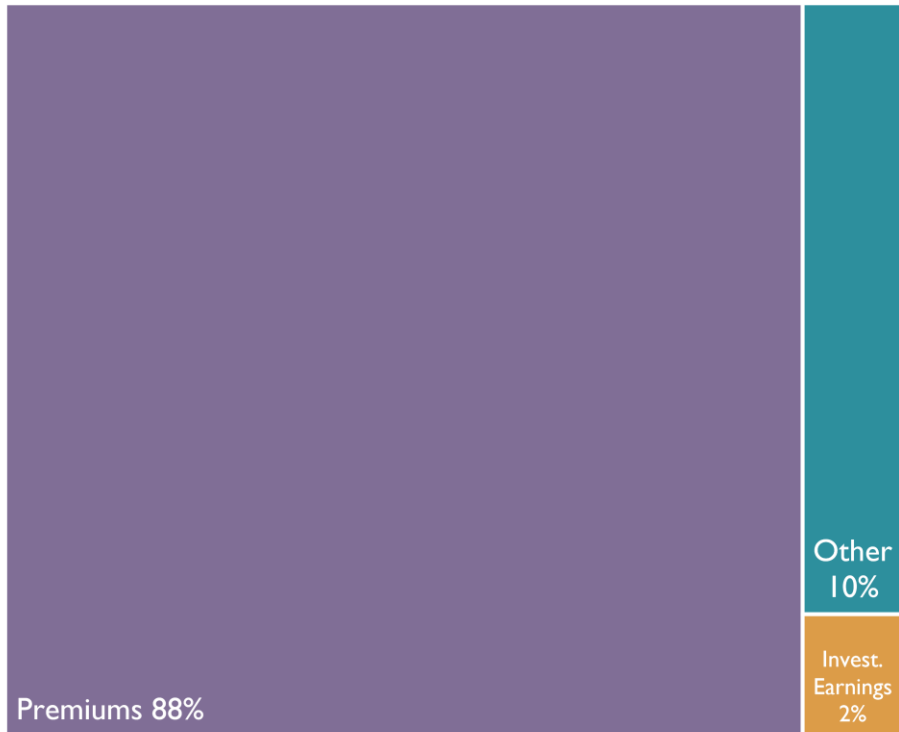
No SLAs were requested for FY24. Working capital is projected to decrease in FY24 but will meet the planned 42% reserve balance for this fund.

CITY OF COLLEGE STATION

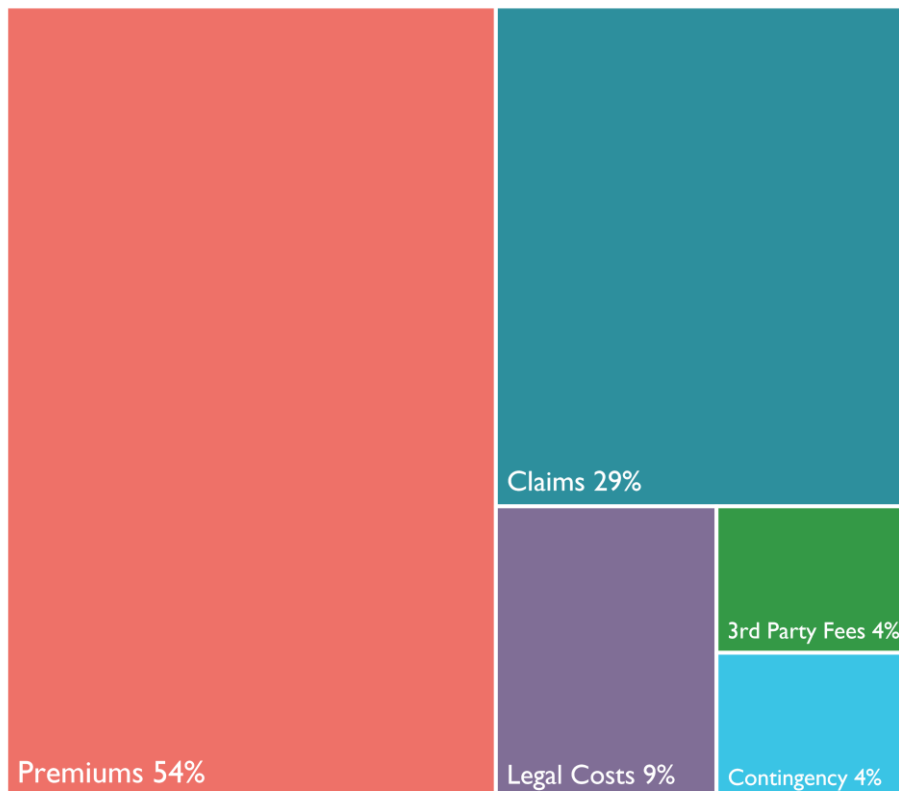
PROPERTY CASUALTY INSURANCE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 1,339,644	\$ 995,616	\$ 995,616	\$ 1,043,763		\$ 1,043,763	
Revenues							
Premiums	\$ 1,329,996	\$ 1,602,186	\$ 1,602,186	\$ 1,925,125	\$ -	\$ 1,925,125	20.16%
Other Revenue	221,838	227,800	227,971	228,000	-	228,000	0.09%
Investment Earnings	10,880	3,200	33,000	37,000	-	37,000	
Misc Non-Operating	155,950	-	-	-	-	-	-
Total Revenues	\$ 1,718,664	\$ 1,833,186	\$ 1,863,157	\$ 2,190,125	\$ -	\$ 2,190,125	19.47%
Total Funds Available	\$ 3,058,308	\$ 2,828,802	\$ 2,858,773	\$ 3,233,888		\$ 3,233,888	
Expenditures:							
General Government Dept	\$ 239,380	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operating Expenditures	\$ 239,380	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers:							
Transfers Out	148,333	-	-	-	-	-	-
Total Transfers (Sources) Uses	148,333	-	-	-	-	-	-
Other (Sources) Uses							
Premiums	717,772	771,000	925,009	1,202,000	-	1,202,000	55.90%
Legal Costs	69,264	200,000	200,000	210,000	-	210,000	5.00%
Third Party Administration Fees	30,288	45,000	45,000	45,000	-	45,000	0.00%
Claims	586,154	620,000	620,001	652,000	-	652,000	5.16%
Other	17,553	25,000	25,000	25,000	-	25,000	0.00%
Contingency	-	100,000	-	100,000	-	100,000	0.00%
Total Other (Sources) Uses	1,421,030	1,761,000	1,815,010	2,234,000	-	2,234,000	26.86%
Total Expenditures & Transfers	\$ 1,808,743	\$ 1,761,000	\$ 1,815,010	\$ 2,234,000	\$ -	\$ 2,234,000	26.86%
Total Increase (Decrease)	\$ (90,079)	\$ 72,186	\$ 48,147	\$ (43,875)	\$ -	\$ (43,875)	
Measurement Focus Increase (Decrease)	(253,949)						
Ending Working Capital	\$ 995,616	\$ 1,067,802	\$ 1,043,763	\$ 999,888	\$ -	\$ 999,888	-6.36%

PROPERTY AND CASUALTY FUND-SOURCES



PROPERTY AND CASUALTY FUND- USES



**CITY OF COLLEGE STATION
PROPERTY CASUALTY FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Property Casualty Admin.	\$ 239,380	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 239,380	\$ -	\$ -	\$ -	\$ -	\$ -	-

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 197,077	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	34,028	-	-	-	-	-	-
Purchased Services	8,275	-	-	-	-	-	-
TOTAL	\$ 239,380	\$ -	\$ -	\$ -	\$ -	\$ -	-

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Property Casualty Admin.	3.00	-		-	-	-	-
TOTAL	3.00	-		-	-	-	-

EMPLOYEE BENEFITS FUND



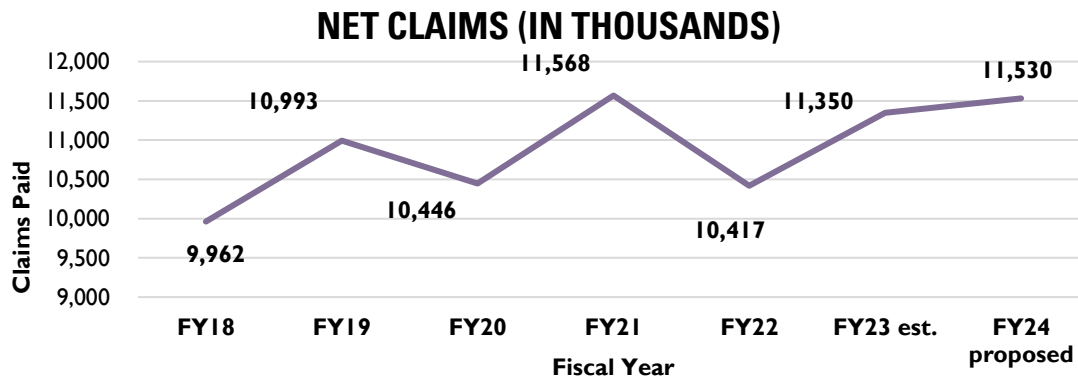
The City has been self-funded for employee benefits since 2004. The Employee Benefits Fund is used for:

- Collection of both employer and employee paid contributions.
- Payment of claims and premiums for the City’s Health benefits including Medical, Dental, Prescription, and Stop-Loss coverage.
- Funding for the City’s Retirement Obligations.
- Employee Health Clinic funding.

FY24 will mark the fourth consecutive year the employee paid portion of health insurance premium will not increase. Funding for the City’s Retirement Obligations and is calculated at the department level on a budgeted FTE basis. The amounts collected from the departments and a processing fee are sent to TMRS on the employee’s behalf. As of September 2022, OPEB was considered to be fully funded and TMRS was 98.5% funded.

City Council approved FY23 budget amendment #2 which transferred operating costs from this fund to General Fund Human Resources Division which is tasked with the administration of Insurance Funds. This will lower costs and maintain stability in premiums charged to the departments.

Net claims (claims paid minus medical and pharmacy credits received) are projected to increase 2% above the FY23 year-end estimate.



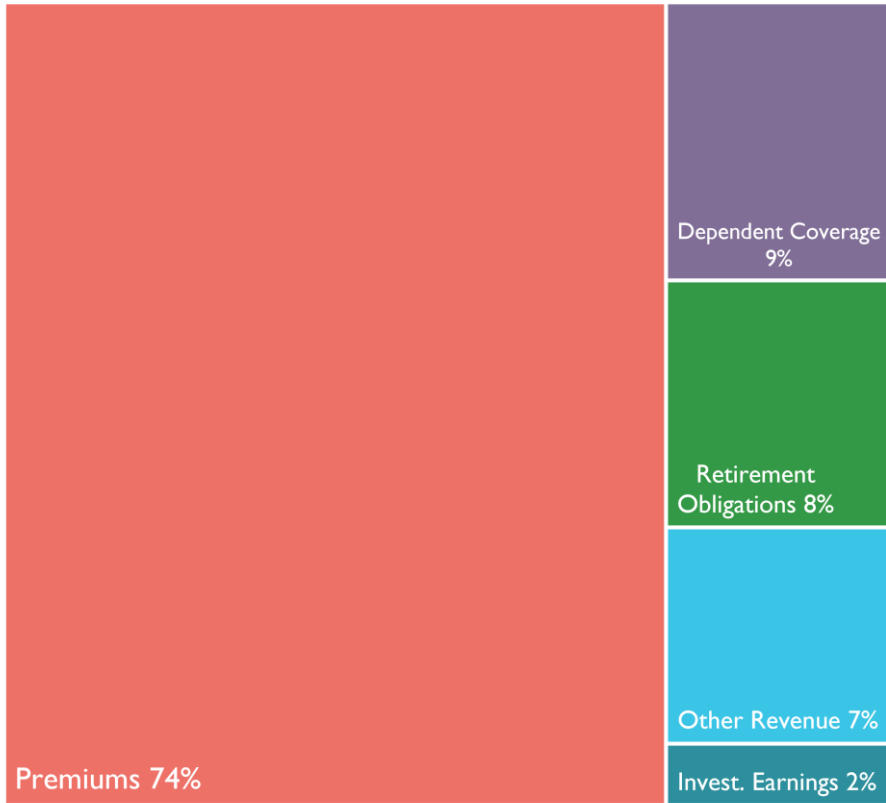
The Employee Health Clinic provides acute and preventive primary care, occupational medicine, workers’ compensation care, and wellness services. Services are available to City health plan-enrolled employees, dependents, and retirees to encourage wellness and pro-active medical intervention and treatment.

There are no proposed SLAs for FY24. Working capital is projected to meet the planned 42% reserve balance.

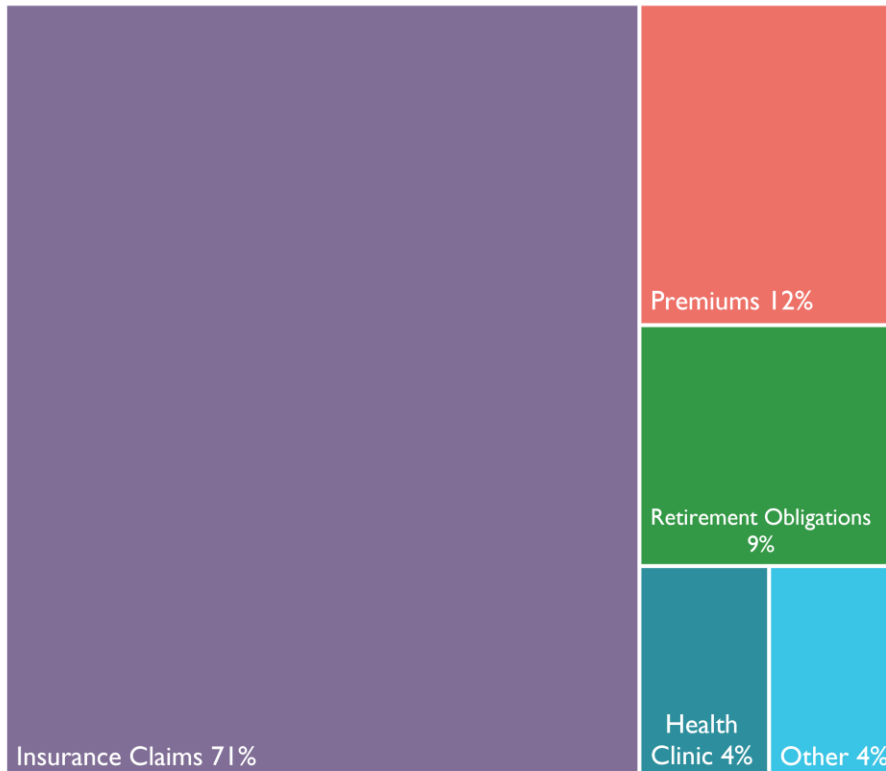
CITY OF COLLEGE STATION EMPLOYEE BENEFITS FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 7,002,710	\$ 9,025,674	\$ 9,025,674	\$ 11,136,627		\$ 11,136,627	
Revenues							
Premiums	\$ 13,385,511	\$ 14,829,478	\$ 13,906,639	\$ 15,197,279	\$ -	\$ 15,197,279	2.48%
Employee Contribution - Dependent Coverage	1,950,898	2,074,400	1,908,400	1,902,000	-	1,902,000	-8.31%
Other Revenue	1,063,317	-	1,554,000	1,536,000	-	1,536,000	-
Retirement Obligations City Contribution	1,365,684	1,486,129	1,486,129	1,591,268	-	1,591,268	7.07%
Investment Earnings	82,144	19,000	414,000	384,000	-	384,000	
Misc Non-Operating	62,560	43,000	43,000	43,000	-	43,000	0.00%
Total Revenues	\$ 17,910,114	\$ 18,452,007	\$ 19,312,168	\$ 20,653,547	\$ -	\$ 20,653,547	11.93%
Total Funds Available	\$ 24,912,824	\$ 27,477,681	\$ 28,337,842	\$ 31,790,174		\$ 31,790,174	
Expenditures:							
General Government Dept	\$ 97,077	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operating Expenditures	\$ 97,077	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other (Sources) Uses							
Premiums	1,961,392	2,187,000	2,187,000	2,140,000	-	2,140,000	-2.15%
Third Party Administration Fees	29,563	52,000	52,000	52,000	-	52,000	0.00%
Insurance Claims	11,480,739	13,310,600	12,325,000	13,066,100	-	13,066,100	-1.84%
Other Non-Dept - Professional Services	235,522	200,000	200,000	200,000	-	200,000	0.00%
Retirement Obligations	1,397,600	1,519,089	1,519,089	1,661,268	-	1,661,268	9.36%
Health Clinic	427,347	479,600	700,000	722,227	-	722,227	50.59%
Other	119,193	218,126	218,126	219,000	-	219,000	0.40%
Contingency	-	100,000	-	300,000	-	300,000	200.00%
Total Other (Sources) Uses	15,651,356	18,066,415	17,201,215	18,360,595	-	18,360,595	1.63%
Total Expenditures & Transfers	\$ 15,748,434	\$ 18,066,415	\$ 17,201,215	\$ 18,360,595	\$ -	\$ 18,360,595	1.63%
Total Increase (Decrease)	\$ 2,161,680	\$ 385,592	\$ 2,110,953	\$ 2,292,952	\$ -	\$ 2,292,952	
Measurement Focus Increase (Decrease)	(138,716)						
Ending Working Capital	\$ 9,025,674	\$ 9,411,266	\$ 11,136,627	\$ 13,429,579	\$ -	\$ 13,429,579	42.70%

EMPLOYEE BENEFITS FUND- SOURCES



EMPLOYEE BENEFITS FUND- USES



**CITY OF COLLEGE STATION
EMPLOYEE BENEFITS FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Employee Benefits Admin	\$ 97,077	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 97,077	\$ -	\$ -	\$ -	\$ -	\$ -	-

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 83,317	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	13,760	-	-	-	-	-	-
TOTAL	\$ 97,077	\$ -	\$ -	\$ -	\$ -	\$ -	-

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Employee Benefits Admin	1.00	-		-	-	-	-
TOTAL	1.00	-		-	-	-	-

OTHER INSURANCE FUNDS



These funds collect revenue from City departments and have restricted expense types and/or amounts for workers compensation and unemployment.

WORKERS COMPENSATION INSURANCE FUND

The purpose of the Workers Compensation Fund is to provide benefits to injured workers. It ensures workers who are injured at work have access to medical care and receive compensation to cover a portion of their lost wages while they are out of work.

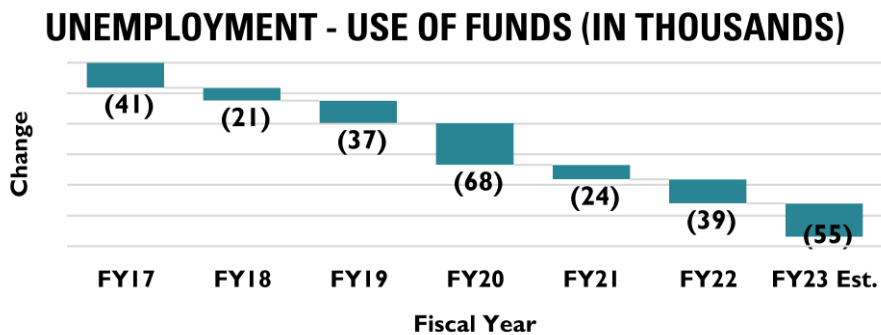
Worker's Compensation premiums are based on the actual amounts charged to departments to cover the City's costs. The City charges various positions based on the Texas Department of Insurance's annual ratings. The City collects contributions for each fund/department in the Worker's Compensation Fund to pay out claims as they are filed.

City Council approved FY23 budget amendment #2 which transferred operating costs from this fund to General Fund Human Resources Division which is tasked with the administration of Insurance Funds. This will lower costs and maintain stability in premiums charged to the departments.

There are no proposed SLAs for FY24. Working capital is projected to meet the planned 42% reserve balance.

UNEMPLOYMENT INSURANCE FUND

FY24 revenues reflect a department premium of \$60 (annually) per FTE which is the first charge to the departments since FY16. See chart below for the decrease in the fund that necessitates the FY24 premium.



FY24 expenditure budget has a nominal increase to cover potential claims from former employees.

No SLAs were requested for FY24.

Working capital is projected to meet the planned 42% reserve balance.

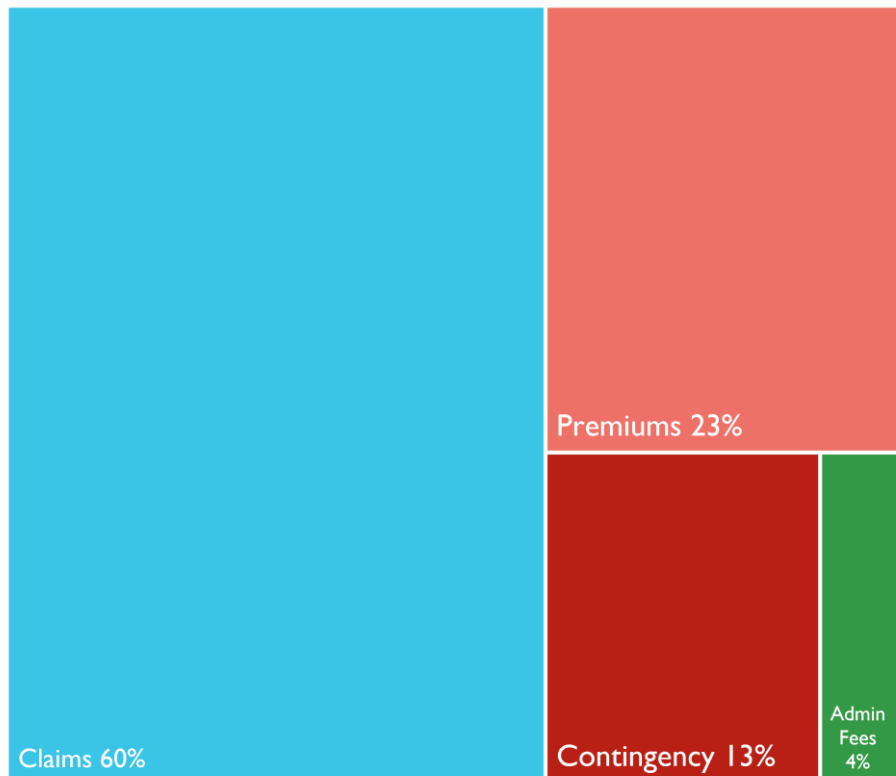
CITY OF COLLEGE STATION WORKERS COMPENSATION FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	FY24 Proposed Budget FY22 to FY23	% Change Budget FY22 to FY23
Beginning Working Capital	\$ 2,138,013	\$ 1,651,693	\$ 1,651,693	\$ 1,636,214		\$ 1,636,214		
Revenues								
Premiums	\$ 429,672	\$ 470,924	\$ 463,000	\$ 539,206	\$ -	\$ 539,206		14.50%
Investment Earnings	18,279	5,000	81,000	56,000	-	56,000		
Total Revenues	\$ 447,951	\$ 475,924	\$ 544,000	\$ 595,206	\$ -	\$ 595,206		25.06%
Total Funds Available	\$2,585,964	\$2,127,617	\$2,195,693	\$2,231,420		\$2,231,420		
Expenditures:								
General Government Dept	\$ 164,487	\$ -	\$ -	\$ -	\$ -	\$ -		-
Total Operating Expenditures	\$ 164,487	\$ -	\$ -	\$ -	\$ -	\$ -		-
Other (Sources) Uses								
Premiums	139,443	153,000	154,979	172,000	-	172,000		12.42%
Third Party Administration Fees	24,988	26,500	26,500	31,000	-	31,000		16.98%
Claims	450,375	344,000	378,000	454,000	-	454,000		31.98%
Other	-	-	-	-	-	-		-
Contingency	-	-	-	100,000	-	100,000		-
Total Other (Sources) Uses	614,806	523,500	559,479	757,000	-	757,000		44.60%
Total Expenditures & Transfers	\$ 779,294	\$ 523,500	\$ 559,479	\$ 757,000	\$ -	\$ 757,000		44.60%
Total Increase (Decrease)	\$ (331,343)	\$ (47,576)	\$ (15,479)	\$ (161,794)	\$ -	\$ (161,794)		
Measurement Focus Increase (Decrease)		(154,977)						
Ending Working Capital	\$ 1,651,693	\$ 1,604,117	\$ 1,636,214	\$ 1,474,420	\$ -	\$ 1,474,420		-8.09%

WORKERS COMPENSATION FUND- SOURCES



WORKERS COMPENSATION FUND- USES



**CITY OF COLLEGE STATION
WORKERS COMPENSATION INSURANCE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Workers Comp Admin	\$ 164,487	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 164,487	\$ -	\$ -	\$ -	\$ -	\$ -	-

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 145,581	\$ -	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	18,907	-	-	-	-	-	-
TOTAL	\$ 164,487	\$ -	\$ -	\$ -	\$ -	\$ -	-

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Workers Comp Admin	2.00	-		-	-	-	-
TOTAL	2.00	-		-	-	-	-

CITY OF COLLEGE STATION UNEMPLOYMENT INSURANCE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 252,758	\$ 215,486	\$ 215,486	\$ 162,686		\$ 162,686	
Revenues							
Premiums	\$ -	\$ -	\$ -	\$ 63,090	\$ -	\$ 63,090	-
Investment Earnings	1,786	500	8,200	6,000	-	6,000	
Total Revenues	\$ 1,786	\$ 500	\$ 8,200	\$ 69,090	\$ -	\$ 69,090	
Total Funds Available	\$ 254,544	\$ 215,986	\$ 223,686	\$ 231,776	\$ -	\$ 231,776	
Other (Sources) Uses							
Claims	38,793	61,000	61,000	62,000	-	62,000	1.64%
Total Other (Sources) Uses	38,793	61,000	61,000	62,000	-	62,000	1.64%
Total Expenditures & Transfers	\$ 38,793	\$ 61,000	\$ 61,000	\$ 62,000	\$ -	\$ 62,000	1.64%
Total Increase (Decrease)	\$ (37,008)	\$ (60,500)	\$ (52,800)	\$ 7,090	\$ -	\$ 7,090	
Measurement Focus Increase (Decrease)	(264)						
Ending Working Capital	\$ 215,486	\$ 154,986	\$ 162,686	\$ 169,776	\$ -	\$ 169,776	9.54%

REPLACEMENT FUNDS

Maintaining reliable vehicles and equipment in proper working order is essential in providing timely and professional public services. A growing concern for the City’s long-term financial forecasting is the volume and pace of assets added in response to continued population growth and citizen demand. Increased inventory requires additional maintenance and eventual replacement of these assets. The Replacement Funds are internal service funds used to collect and retain funds for replacement purchases of eligible vehicles and equipment. Replacement Funds receive contributions from departments and operational funds that maintain and control the assets.



FLEET REPLACEMENT FUND

The Fleet Replacement Fund covers a large array of vehicles and service equipment. Replacements are scheduled based on asset age, hours/miles used, and relevant repair history. An asset’s useful life will vary due to level and frequency of use, and category type. Fleet Services will not automatically replace an asset upon reaching its scheduled replacement age. Vehicles may be replaced sooner due to extreme wear or the replacement may be prolonged when deemed appropriate.

Fleet Services identifies all vehicles and equipment meeting the replacement criteria and prepares a vehicle inventory report. The Fleet Service Division Manager submits a list of vehicles and equipment considered for replacement to Fiscal Services for budgetary projections. The FY24 replacement list is included in the budget document for reference purposes.

FY24 replacement contributions are:

<i>Interdepartmental Charges</i>	<i>FY22 Actual</i>	<i>FY23 Revised Budget</i>	<i>FY23 Year End Estimate</i>	<i>FY24 Approved Budget</i>
Drainage Fund	\$267,720	\$300,179	\$300,179	\$334,685
Electric Fund	582,984	762,523	762,523	808,799
Fleet Maintenance Fund	21,576	23,731	21,731	24,443
General Fund	3,274,380	4,051,490	4,051,490	4,342,235
Northgate Parking Fund	8,100	8,910	8,910	17,853
Solid Waste Fund	1,645,296	1,841,692	1,841,692	2,059,152
Wastewater Fund	386,928	386,927	386,927	398,535
Water Fund	241,476	273,979	273,979	282,198
Interdept Charges Total	\$6,428,460	\$7,649,431	\$7,649,431	\$8,267,900

Post-COVID pandemic restraints continue to cause supply chain issues. In an effort to counter these challenges, College Station began preordering select specialized vehicles due to the lag in delivery and concerns that replacements would be needed sooner. Several preordered vehicles from prior fiscal years are still pending delivery.

INFORMATION TECHNOLOGY (IT) REPLACEMENT FUND

The City covers technology related replacements via the IT Replacement Fund. Every fiscal year, Fiscal Services and IT jointly maintain the IT replacement schedule, updating it annually with projected replacement costs, estimated service life, and additional items eligible for replacement. Based on this annual analysis, departments throughout the city are charged for a portion of IT's replacement purchases. These contributions are retained in the IT Replacement Fund until (i) departments have made sufficient contributions; and (ii) IT purchases the replacement items. Replacement contributions are charged across all City departments because the infrastructure and operating systems benefit the City as a whole. The replacement schedule determines the contribution charged to each department.

Items included in the IT Replacement Fund are:

- Uninterruptable Power Source (UPS)
- Mobile Data Terminals (MDT)
- Servers
- Virtual Servers
- Storage Hardware
- Firewalls
- Laptops & Monitors
- iPad/Tablets
- Future Enterprise Resource Planning (ERP) Software Replacements
- Parks Security Cameras

FY24 budgeted transfers from the IT Replacement Fund to the General Fund for anticipated replacements include (values rounded for display purposes):

- \$124,000 MDT Ticket Writers.
- \$69,400 Traffic Systems UPS Batteries and Controllers
- \$40,000 City UPS Batteries and Controllers
- \$400,000 Laptops & Monitors
- \$153,500 Servers and Storage

EQUIPMENT REPLACEMENT FUND

Non-Fleet and non-IT related replacement items are allocated to the Equipment Replacement Fund. Every fiscal year, Fiscal Services will adjust a department's replacement contributions based on projected replacement costs, expected service life, and current economic conditions of the selected assets. Operating departments are charged a prorated portion of the estimated replacement cost in anticipation that the item will be fully funded upon its end of useful life. Funds are retained until (i) the department has made sufficient contributions; and (ii) the department makes the replacement purchase.

Items in the Equipment Replacement Fund include:

Fire Department:

- Extrication Tools
- Thermal Imaging Cameras
- Self-Contained Breathing Apparatus (SCBA)
- Ballistic Vests

Police Department:

- Heavy Armor Plates
- K-9 Associated Equipment
- Bomb Squad Suits

Additions being calculated beginning in FY24 include the Fire Department's Ballistic Vests calculated on a 5-year replacement schedule. The Police Department added their K-9 Associated Equipment with an 8-year schedule and Bomb Suits with a 7-year service life. Eligibly for use of replacement funds is reliant on the specified service life of the equipment.

Contributions are transferred from the Equipment Replacement Fund to the General Fund as scheduled replacement purchases occur. There are no replacements expected for FY24.

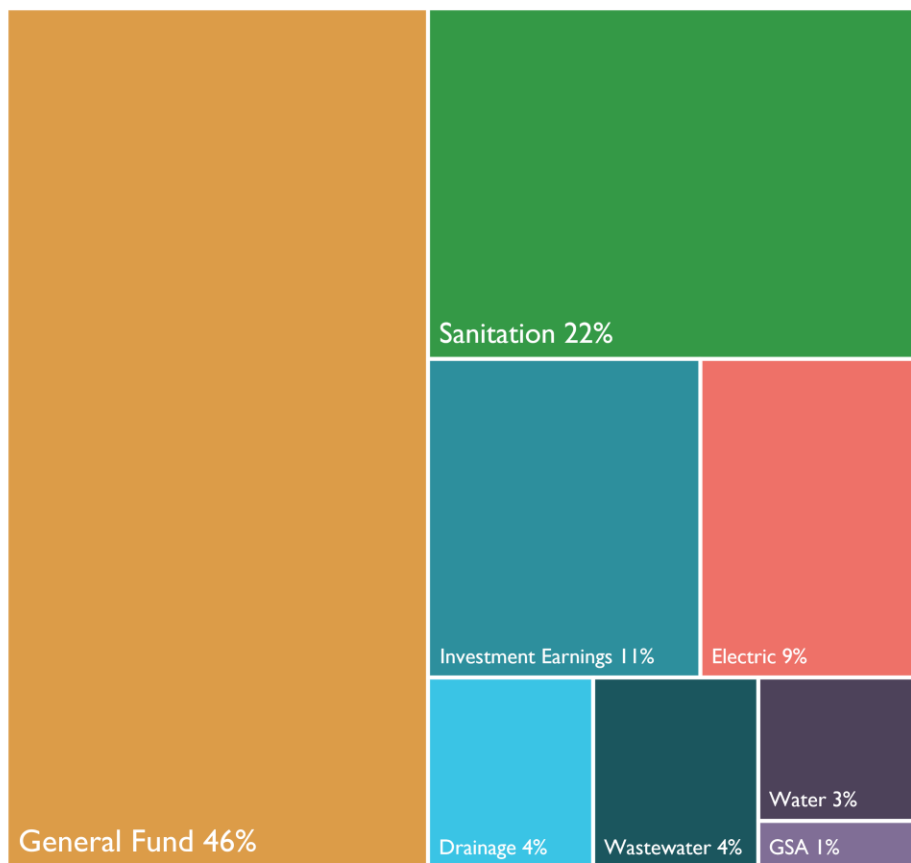
CITY OF COLLEGE STATION FLEET REPLACEMENT FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 22,752,173	\$ 26,127,365	\$ 26,127,365	\$ 24,736,260		\$ 24,736,260	
Revenues							
Interdepartmental Charges	\$ 6,428,460	\$ 7,649,431	\$ 7,649,431	\$ 8,267,900	\$ -	\$ 8,267,900	8.09%
Investment Earnings	166,148	125,000	1,014,300	1,049,784	-	1,049,784	
Gain (Loss) on Sale of Assets	489,879	100,000	281,500	100,000	-	100,000	0.00%
Total Revenues	\$ 7,084,487	\$ 7,874,431	\$ 8,945,231	\$ 9,417,684	\$ -	\$ 9,417,684	19.60%
Total Funds Available	\$ 29,836,660	\$ 34,001,796	\$ 35,072,596	\$ 34,153,944	\$ -	\$ 34,153,944	
Transfers:							
Transfers In	(148,333)	-	-	-	-	-	-
Transfers Out**	3,857,629	10,336,336	10,336,336	5,502,000	-	5,502,000	-46.77%
Total Transfers (Sources) Uses	3,709,296	10,336,336	10,336,336	5,502,000	-	5,502,000	-46.77%
Total Expenditures & Transfers	\$ 3,709,296	\$ 10,336,336	\$ 10,336,336	\$ 5,502,000	\$ -	\$ 5,502,000	-46.77%
Total Increase (Decrease)	\$ 3,375,191	\$ (2,461,905)	\$ (1,391,105)	\$ 3,915,684	\$ -	\$ 3,915,684	
Measurement Focus Increase (Decrease)	-						
Ending Working Capital*	\$ 26,127,365	\$ 23,665,460	\$ 24,736,260	\$ 28,651,944	\$ -	\$ 28,651,944	21.07%

*Funds are held for future planned vehicle replacements.

**FY23 charges include some preordered vehicle purchases while FY24 includes the remaining scheduled replacements.

FLEET REPLACEMENT FUND- SOURCES



FY24 FLEET REPLACEMENT LIST

Department	Year	Description	Replacement Cost
NORTHGATE PARKING	2015	CHEVROLET 1500 CC 2WD	40,000
PARKS AND RECREATION	2015	CHEVROLET 2500HD XC 2WD LB	40,000
PARKS AND RECREATION	2014	CHEVROLET 1500 CC 2WD	40,000
PARKS AND RECREATION	2002	CUSTOM TRAILER, SHOP BUILT	20,000
PARKS AND RECREATION	2014	CHEVROLET 1500 DC 2WD	40,000
PARKS AND RECREATION	2014	CHEVROLET 1500 DC 2WD	40,000
POLICE	2019	CHEVROLET CC10706 TAHOE	75,000
POLICE	2019	CHEVROLET CC10706 TAHOE	75,000
POLICE	2019	CHEVROLET CC10706 TAHOE	75,000
POLICE	2019	CHEVROLET CC10706 TAHOE	75,000
POLICE	2019	CHEVROLET CC10706 TAHOE	75,000
POLICE	2019	CHEVROLET CC10706 TAHOE	75,000
POLICE	2021	HARLEY DAVIDSON POLICE INTERCEPTOR	42,000
POLICE	2021	HARLEY DAVIDSON POLICE INTERCEPTOR	42,000
POLICE	2021	HARLEY DAVIDSON POLICE INTERCEPTOR	42,000
PUBLIC WORKS DRAINAGE	2009	GOOSENECK TRAILER	11,000
PUBLIC WORKS SIGNALS	2015	CHEVROLET 1500 CC 2WD	40,000
PUBLIC WORKS STREETS	2013	CIMLINE TRAILER, MOUNTED	95,000
PUBLIC WORKS STREETS	2013	PETERBILT DUMP TRUCK	200,000
PUBLIC WORKS STREETS	2015	CHEVROLET 2500HD RC 2WD	45,000
PUBLIC WORKS STREETS	2008	JOHN DEERE 5325 UTILITY	60,000
PUBLIC WORKS STREETS	2009	AMERITRAIL MFG TRAILER	85,000
PUBLIC WORKS STREETS	2008	INTERSTATE TRAILER	15,000
SOLID WASTE	2019	FREIGHTLINER M2-106 SWEEPER	165,000
SOLID WASTE	2019	SCHWARTZ SWEEPER	165,000
SOLID WASTE	2019	FREIGHTLINER M2-106 SWEEPER	165,000
SOLID WASTE	2019	SCHWARTZ SWEEPER	165,000
SOLID WASTE	2019	AUTOCAR SIDE LOADER	475,000
SOLID WASTE	2015	CHEVROLET 3500HD CC 4WD	60,000
SOLID WASTE	2014	AUTOCAR REAR LOADER	375,000
SOLID WASTE	2019	AUTOCAR SIDE LOADER	475,000
SOLID WASTE	2015	FORD F750 ROLLOFF	300,000
SOLID WASTE	2018	AUTOCAR SIDE LOADER	475,000
SOLID WASTE	2016	AUTOCAR REAR LOADER	375,000
SOLID WASTE	2014	CHEVROLET 1500 CC 2WD	40,000
SOLID WASTE	2019	AUTOCAR SIDE LOADER	475,000
WASTEWATER	2015	CHEVROLET 3500HD CC 4WD UTILITY TRUCK	95,000
WASTEWATER	2016	CHEVROLET 1500 CC 2WD	40,000
WASTEWATER	2015	CHEVROLET 2500HD XC 2WD UTILITY TRUCK	80,000
WASTEWATER	2014	CHEVROLET 1500 CC 2WD	40,000
WATER	2015	CHEVROLET 3500HD CC 4WD UTILITY TRUCK	95,000
WATER	2015	CHEVROLET 3500HD CC 2WD UTILITY TRUCK	95,000
			\$ 5,502,000

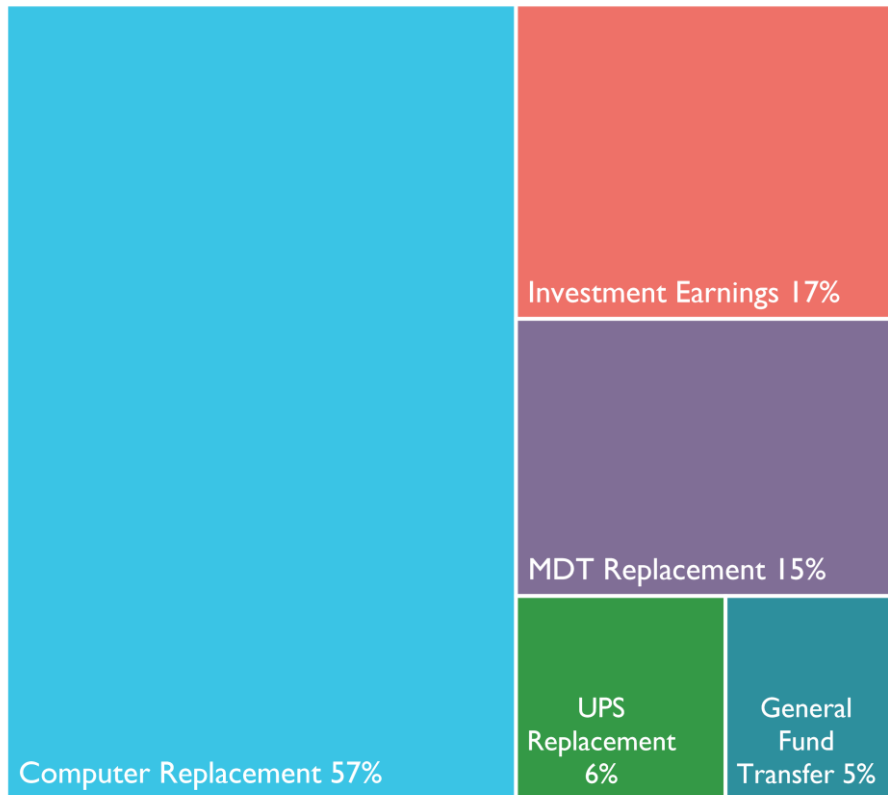
CITY OF COLLEGE STATION IT REPLACEMENT FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 3,574,266	\$ 6,160,726	\$ 6,160,726	\$ 8,782,354		\$ 8,782,354	
Revenues							
Interdepartmental Charges	\$ 727,956	\$ 710,088	\$ 680,216	\$ 1,184,410	\$ -	\$ 1,184,410	66.80%
Investment Earnings	37,780	8,700	247,100	241,000	-	241,000	
Gain (Loss) on Sale of Assets	12,096	-	6,884	-	-	-	-
Total Revenues	\$ 777,832	\$ 718,788	\$ 934,200	\$ 1,425,410	\$ -	\$ 1,425,410	98.31%
Total Funds Available	\$ 4,352,099	\$ 6,879,514	\$ 7,094,926	\$ 10,207,764	\$ -	\$ 10,207,764	
Transfers:							
Transfers In**	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	-	(2,000,000)	0.00%
Transfers In - CIP	(260,000)	(300,000)	-	-	-	-	-100.00%
Transfers Out	443,822	312,572	312,572	786,861	-	786,861	151.74%
Total Transfers (Sources) Uses	(1,816,178)	(1,987,428)	(1,687,428)	(1,213,139)	-	(1,213,139)	-38.96%
Total Expenditures & Transfers	\$ (1,816,178)	\$ (1,987,428)	\$ (1,687,428)	\$ (1,213,139)	\$ -	\$ (1,213,139)	-38.96%
Total Increase (Decrease)	\$ 2,594,011	\$ 2,706,216	\$ 2,621,628	\$ 2,638,549	\$ -	\$ 2,638,549	
Measurement Focus Increase (Decrease)	(7,551)						
Ending Working Capital*	\$ 6,160,726	\$ 8,866,942	\$ 8,782,354	\$ 11,420,903	\$ -	\$ 11,420,903	28.80%

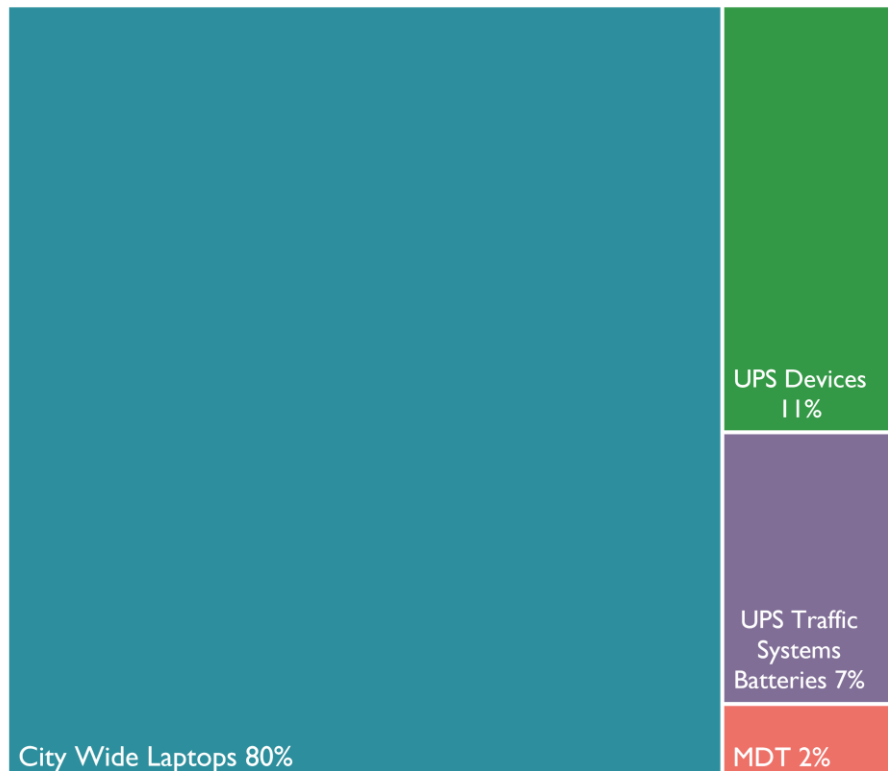
*Funds are held for future planned vehicle replacements.

**Contributions for future replacement/upgrade to the ERP software.

IT REPLACEMENT FUND- SOURCES



IT REPLACEMENT FUND- USES



CITY OF COLLEGE STATION

EQUIPMENT REPLACEMENT FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 1,243,154	\$ 1,302,409	\$ 1,302,409	\$ 1,532,817		\$ 1,532,817	
Revenues							
Interdepartmental Charges	\$ 332,556	\$ 176,934	\$ 179,108	\$ 239,661	\$ -	\$ 239,661	35.45%
Investment Earnings	10,539	2,300	51,300	50,200	-	50,200	
Total Revenues	<u>\$ 343,095</u>	<u>\$ 179,234</u>	<u>\$ 230,408</u>	<u>\$ 289,861</u>	<u>\$ -</u>	<u>\$ 289,861</u>	61.72%
Total Funds Available	<u>\$ 1,586,248</u>	<u>\$ 1,481,643</u>	<u>\$ 1,532,817</u>	<u>\$ 1,822,678</u>	<u>\$ -</u>	<u>\$ 1,822,678</u>	
Transfers:							
Transfers Out for Replacements	282,243	-	-	-	-	-	-
Total Transfers (Sources) Uses	<u>282,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Transfers	<u>\$ 282,243</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Total Increase (Decrease)	<u>\$ 60,851</u>	<u>\$ 179,234</u>	<u>\$ 230,408</u>	<u>\$ 289,861</u>	<u>\$ -</u>	<u>\$ 289,861</u>	
Measurement Focus Increase (Decrease)	<u>\$ (1,596)</u>						
Ending Working Capital	<u><u>\$ 1,302,409</u></u>	<u><u>\$ 1,481,643</u></u>	<u><u>\$ 1,532,817</u></u>	<u><u>\$ 1,822,678</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,822,678</u></u>	23.02%

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 supported by charges paid by the applicable City departments.

Fleet personnel facilitate the acquisition, disposal, maintenance, repair, fuel consumption needs (maintains two fuel stations) and historical data collection for all the City’s 700+ vehicles and motorized equipment.

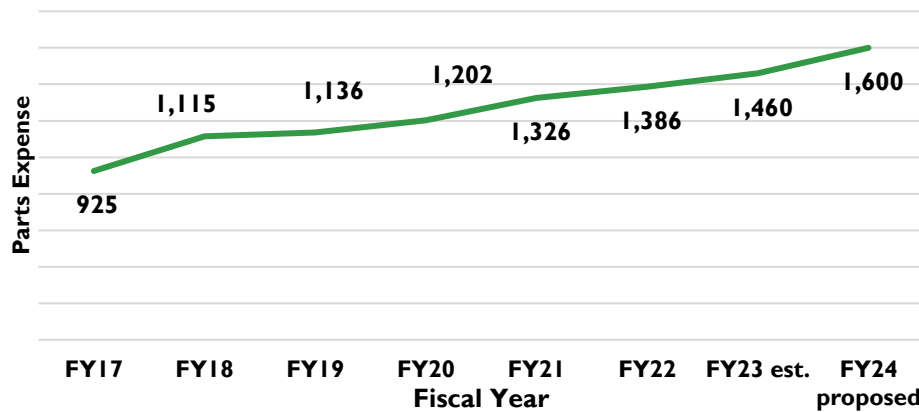
Estimates for annual funding levels have been calculated using several techniques that forecast fleet maintenance costs. Each department with assigned vehicles is charged an annual maintenance fee to cover inspections, maintenance, and repairs.

Revenues are transfers from departmental budgets to the Fleet Maintenance Fund. Fleet charges to the departments are projected to increase 8% 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). Parts expenditures have increased 73% from FY17 to FY24 due to the increase in vehicles and motorized equipment to 700+.

The budget for FY24 includes the following SLAs:

PARTS EXPENSE (IN THOUSANDS)



Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Software Integrations (Faster/Munis/Cityworks)	\$50,000	\$2,500	\$52,500	City Goal	-
Fleet Maintenance SLAs Total	\$50,000	\$2,500	\$52,500		

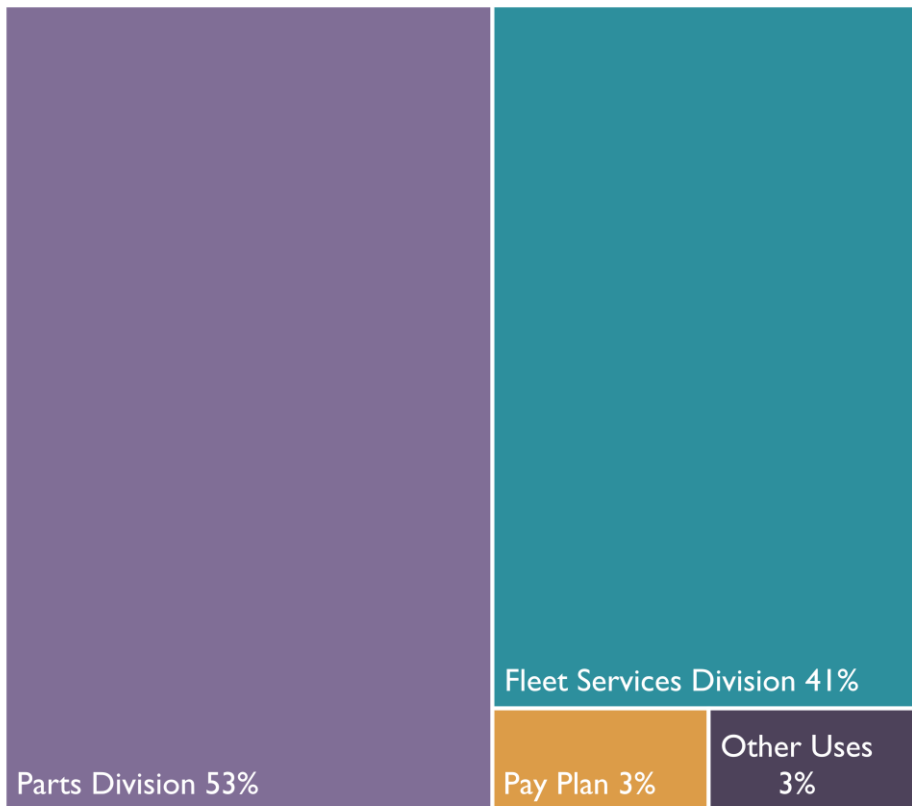
- SLA request to improve overall department efficiency. The opportunity to synchronize software systems will increase accuracy and reduce error as we work to build our work order database.

Working capital is projected to increase in FY24 due to the additional fleet charges related to adding vehicles to the City’s fleet.

CITY OF COLLEGE STATION FLEET MAINTENANCE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 596,232	\$ 362,949	\$ 362,949	\$ 553,256		\$ 553,256	
Revenues							
Fleet Charges	\$ 2,697,456	\$ 3,334,200	\$ 3,334,200	\$ 3,602,100	\$ -	\$ 3,602,100	8.03%
Investment Earnings	3,695	1,260	21,700	20,000	-	20,000	
Misc Non-Operating	318	-	-	-	-	-	-
Total Revenues	<u>\$ 2,701,469</u>	<u>\$ 3,335,460</u>	<u>\$ 3,355,900</u>	<u>\$ 3,622,100</u>	<u>\$ -</u>	<u>\$ 3,622,100</u>	8.59%
Total Funds Available	<u>\$ 3,297,701</u>	<u>\$ 3,698,409</u>	<u>\$ 3,718,849</u>	<u>\$ 4,175,356</u>	<u>\$ -</u>	<u>\$ 4,175,356</u>	
Expenditures:							
Public Works Dept	\$ 2,925,017	\$ 3,141,482	\$ 3,088,179	\$ 3,269,422	\$ 52,500	\$ 3,321,922	5.74%
Pay Plan Contingency	-	2,414	2,414	98,184	-	98,184	
Total Operating Expenditures	<u>\$ 2,925,017</u>	<u>\$ 3,143,896</u>	<u>\$ 3,090,593</u>	<u>\$ 3,367,606</u>	<u>\$ 52,500</u>	<u>\$ 3,420,106</u>	8.79%
Transfers:							
Transfers In - Replacements	(97,506)	-	-	-	-	-	-
Other (Sources) Uses							
Capital Outlay	97,506	-	-	-	-	-	-
Other	7,420	-	-	-	-	-	-
Contingency	-	75,000	75,000	100,000	-	100,000	33.33%
Total Other (Sources) Uses	<u>104,927</u>	<u>75,000</u>	<u>75,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>	33.33%
Total Expenditures & Transfers	<u>\$ 2,932,437</u>	<u>\$ 3,218,896</u>	<u>\$ 3,165,593</u>	<u>\$ 3,467,606</u>	<u>\$ 52,500</u>	<u>\$ 3,520,106</u>	9.36%
Total Increase (Decrease)	<u>\$ (230,968)</u>	<u>\$ 116,564</u>	<u>\$ 190,307</u>	<u>\$ 154,494</u>	<u>\$ (52,500)</u>	<u>\$ 101,994</u>	
Measurement Focus Increase (Decrease)	(2,315)						
Ending Working Capital	<u><u>\$ 362,949</u></u>	<u><u>\$ 479,513</u></u>	<u><u>\$ 553,256</u></u>	<u><u>\$ 707,750</u></u>	<u><u>\$ (52,500)</u></u>	<u><u>\$ 655,250</u></u>	36.65%

FLEET MAINTENANCE FUND- USES



**CITY OF COLLEGE STATION
FLEET MAINTENANCE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Parts	\$ 1,618,758	\$ 1,733,556	\$ 1,740,283	\$ 1,887,382	\$ -	\$ 1,887,382	8.87%
Fleet Services	1,306,259	1,407,926	1,347,896	1,382,040	52,500	1,434,540	1.89%
Pay Plan Contingency	-	2,414	2,414	98,184	-	98,184	
TOTAL	\$ 2,925,017	\$ 3,143,896	\$ 3,090,593	\$ 3,367,606	\$ 52,500	\$ 3,420,106	8.79%

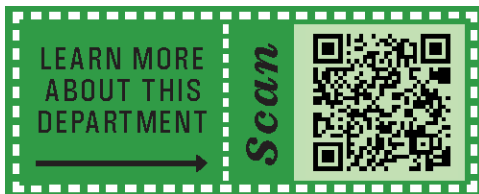
EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 1,126,583	\$ 1,187,776	\$ 1,133,906	\$ 1,157,310	\$ -	\$ 1,157,310	-2.56%
Health Insurance	242,832	252,124	252,124	274,833	-	274,833	9.01%
Supplies	1,461,412	1,538,049	1,538,049	1,684,000	-	1,684,000	9.49%
Maintenance	30,646	30,066	30,066	30,841	-	30,841	2.58%
Purchased Services	63,545	108,467	109,034	122,438	52,500	174,938	61.28%
Capital Outlay	-	25,000	25,000	-	-	-	-100.00%
Pay Plan Contingency	-	2,414	2,414	98,184	-	98,184	
TOTAL	\$ 2,925,017	\$ 3,143,896	\$ 3,090,593	\$ 3,367,606	\$ 52,500	\$ 3,420,106	8.79%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Parts	3.00	3.00		3.00	-	3.00	0.00%
Fleet Services	15.00	15.00		15.00	-	15.00	0.00%
TOTAL	18.00	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 for 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



The UCS division is a customer facing operation that communicates with utility customers concerning factors affecting their bills. This includes usage, energy conservation tips, rebate program and organizing free energy and irrigation audits with the utility departments.

UCS revenue consists primarily of transfers from the utility funds to cover expenses UCS incurs on their behalf.

Strategic Plan goals for UCS are included with Fiscal Services in the General Fund section. The KPI associated with UCS is also included in the Fiscal Services' section.

The FY24 operating budget decreased due to one-time FY23 SLA's. The primary costs in this fund are salary and benefits, credit card processing fees, and the Water meter reading service contract. The non-operating budget increased due to Contingency in anticipation of additional inflationary increases.

Transfers from the utility funds decreased for FY24 due to existing resources in the UCS fund. Staff reviews the transfer annually and adjusts it to align with projected expenses. The ending working capital is expected to decrease as existing UCS resources, which were transferred in prior fiscal years, are utilized.

CITY OF COLLEGE STATION UTILITY CUSTOMER SERVICE FUND SUMMARY

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change Budget FY23 to FY24
Beginning Working Capital	\$ 983,735	\$ 1,810,962	\$ 1,810,962	\$ 1,847,708		\$ 1,847,708	
Revenues							
Service Charges	\$ 3,597,000	\$ 3,597,000	\$ 3,597,000	\$ 2,805,000	\$ -	\$ 2,805,000	-22.02%
Other Revenue	159,605	153,000	152,675	154,000	-	154,000	0.65%
Investment Earnings	15,327	1,200	80,100	75,000	-	75,000	
Total Revenues	<u>\$ 3,771,932</u>	<u>\$ 3,751,200</u>	<u>\$ 3,829,775</u>	<u>\$ 3,034,000</u>	<u>\$ -</u>	<u>\$ 3,034,000</u>	-19.12%
Total Funds Available	<u>\$ 4,755,667</u>	<u>\$ 5,562,162</u>	<u>\$ 5,640,737</u>	<u>\$ 4,881,708</u>	<u>\$ -</u>	<u>\$ 4,881,708</u>	
Expenditures:							
Fiscal Services Dept	\$ 2,928,027	\$ 4,424,228	\$ 3,712,068	\$ 4,012,080	\$ -	\$ 4,012,080	-9.32%
Pay Plan Contingency	-	5,961	5,961	238,215	-	238,215	
Total Operating Expenditures	<u>\$ 2,928,027</u>	<u>\$ 4,430,189</u>	<u>\$ 3,718,029</u>	<u>\$ 4,250,295</u>	<u>\$ -</u>	<u>\$ 4,250,295</u>	-4.06%
Other (Sources) Uses							
Misc Nonoperating Exp	10,678	-	-	-	-	-	-
Contingency	-	75,000	75,000	100,000	-	100,000	33.33%
Total Other (Sources) Uses	<u>10,678</u>	<u>75,000</u>	<u>75,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>	33.33%
Total Expenditures & Transfers	<u>\$ 2,938,705</u>	<u>\$ 4,505,189</u>	<u>\$ 3,793,029</u>	<u>\$ 4,350,295</u>	<u>\$ -</u>	<u>\$ 4,350,295</u>	-3.44%
Total Increase (Decrease)	<u>\$ 833,227</u>	<u>\$ (753,989)</u>	<u>\$ 36,746</u>	<u>\$ (1,316,295)</u>	<u>\$ -</u>	<u>\$ (1,316,295)</u>	
Measurement Focus Increase (Decrease)		(6,000)					
Ending Working Capital	<u><u>\$ 1,810,962</u></u>	<u><u>\$ 1,056,973</u></u>	<u><u>\$ 1,847,708</u></u>	<u><u>\$ 531,413</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 531,413</u></u>	-49.72%

**CITY OF COLLEGE STATION
UTILITY CUSTOMER SERVICE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Billing/Collections	\$ 2,928,027	\$ 4,424,228	\$ 3,712,068	\$ 4,012,080	\$ -	\$ 4,012,080	-9.32%
Pay Plan Contingency	-	5,961	5,961	238,215	-	238,215	
TOTAL	\$ 2,928,027	\$ 4,430,189	\$ 3,718,029	\$ 4,250,295	\$ -	\$ 4,250,295	-4.06%

EXPENDITURE BY CLASSIFICATION							
	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Salaries and Benefits	\$ 910,349	\$ 1,120,219	\$ 964,050	\$ 1,066,877	\$ -	\$ 1,066,877	-4.76%
Health Insurance	249,915	311,179	255,500	290,009	-	290,009	-6.80%
Supplies	37,699	399,135	400,700	290,450	-	290,450	-27.23%
Maintenance	6,428	7,161	6,575	7,271	-	7,271	1.54%
Purchased Services	1,723,636	2,586,534	2,085,243	2,357,473	-	2,357,473	-8.86%
Capital Outlay	-	-	-	-	-	-	-
Pay Plan Contingency	-	5,961	5,961	238,215	-	238,215	
TOTAL	\$ 2,928,027	\$ 4,430,189	\$ 3,718,029	\$ 4,250,295	\$ -	\$ 4,250,295	-4.06%

PERSONNEL							
	FY22 Actual	FY23 Revised Budget		FY24 Proposed Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Billing/Collections	20.00	20.00		20.00	-	20.00	0.00%
TOTAL	20.00	20.00		20.00	-	20.00	0.00%



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

CITY OF COLLEGE STATION

APPENDIX A
CITY COUNCIL BUDGET
ORDINANCES

(IN APPROVED BOOK ONLY)

APPENDIX B

FY24 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund Dept	Description	One-Time	Recurring	Total	Revenue/	Net Total	FTE	Vehicle/ Heavy
		Cost	Cost		Savings			Equipment
GENERAL FUND								
Police	K9 Officer	159,740	161,848	321,588	-	321,588	1.00	1.00
Police	Training- Safety Vehicle	64,785	13,820	78,605	-	78,605	-	1.00
Police	Mental Health Response	-	12,000	12,000	-	12,000	-	-
Police	Police Officers & Vehciles (COPS Grant)	297,270	466,098	763,368	-	763,368	4.00	2.00
Police	Bomb Tech Suits	81,372	11,625	92,997	-	92,997	-	-
Police	Firearms Simulator	53,000	100	53,100	-	53,100	-	-
TOTAL POLICE		\$ 656,167	\$ 665,491	\$ 1,321,658	\$ -	\$ 1,321,658	5.00	4.00
Fire	Paramedic Training	-	270,200	270,200	-	270,200	-	-
TOTAL FIRE DEPARTMENT		\$ -	\$ 270,200	\$ 270,200	\$ -	\$ 270,200	-	-
Public Works	Reaccreditation	14,000	-	14,000	-	14,000	-	-
Public Works	Traffic Calming	162,000	-	162,000	-	162,000	-	-
Public Works	Landscape Maintenance - Licensed Irrigation Specialist + Truck	109,500	103,100	212,600	-	212,600	1.00	1.00
Public Works	Attenuator Truck (Public Safety)	250,000	30,500	280,500	-	280,500	-	1.00
Public Works	Stolen Sign Replacement Funds	15,000	-	15,000	-	15,000	-	-
Public Works	Thermoplastic Markings (maintenance increase)	50,000	-	50,000	-	50,000	-	-
TOTAL PUBLIC WORKS		\$ 600,500	\$ 133,600	\$ 734,100	\$ -	\$ 734,100	1.00	2.00
Parks	Cameras at 7 Operation Shops	50,000	-	50,000	-	50,000	-	-
Parks	Veterans Park and Athletic Complex Cameras	160,000	23,543	183,543	-	183,543	-	-
Parks	Master Plan	210,000	30,900	240,900	-	240,900	-	-
Parks	Compact Utility Loader	60,000	17,480	77,480	-	77,480	-	-
Parks	Turf Field Mower	95,000	19,060	114,060	-	114,060	-	-
Parks	Debris Blower O&M Recurring Cost	-	5,000	5,000	-	5,000	-	-
Parks	Library Circulation	-	50,000	50,000	-	50,000	-	-
TOTAL PARKS AND RECREATION		\$ 575,000	\$ 145,983	\$ 720,983	\$ -	\$ 720,983	-	-
Planning & Development	Flood Hazard Assessment	75,000	-	75,000	-	75,000	-	-
Planning & Development	Digitizing Historical Files	100,000	-	100,000	-	100,000	-	-
Planning & Development	City-Initiated Middle Housing Rezoning Surveying and Advertisements	42,500	-	42,500	-	42,500	-	-
TOTAL PLANNING AND DEVELOPMENT		\$ 217,500	\$ -	\$ 217,500	\$ -	\$ 217,500	-	-
Description								
IT	Rubrik Disaster Backup	53,687	146,430	200,117	-	200,117	-	-
IT	2 Additional Host Servers	100,000	8,000	108,000	-	108,000	-	-
IT	Aerial Imagery	162,500	-	162,500	-	162,500	-	-
TOTAL IT		\$ 316,187	\$ 154,430	\$ 470,617	\$ -	\$ 470,617	-	-
Capital Projects Operations	Facilities Corrective Maintenance	656,500	-	656,500	-	656,500	-	-
Capital Projects Operations	Facility Maintenance Technicians w/ Service Trucks	134,500	174,974	309,474	-	309,474	2.00	2.00
TOTAL CAPITAL PROJECTS OPERATIONS		\$ 791,000	\$ 174,974	\$ 965,974	\$ -	\$ 965,974	2.00	2.00

APPENDIX B

FY24 PROPOSED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund	Dept	Description	One-Time	Recurring	Total	Revenue/	Net Total	FTE	Vehicle/
			Cost	Cost		Savings			Heavy
									Equipment
Mayor & Council		Food and Beverages	-	5,875	5,875	-	5,875	-	-
Mayor & Council		Community Sponsorships	25,000	-	25,000	-	25,000	-	-
Community Services		Community Development Staff Split Funding with CommServ Admin	-	43,669	43,669	-	43,669	0.50	-
Economic Development		USA Track and Field Junior Olympics Championships (w/expected revenue)	900,000	-	900,000	(800,000)	100,000	-	-
Human Resources		Employee Recognition / Event Funding	-	30,000	30,000	-	30,000	-	-
TOTAL GENERAL GOVERNMENT			\$ 925,000	\$ 79,544	\$ 1,004,544	\$ (800,000)	\$ 204,544	0.50	-
TOTAL GENERAL FUND			\$ 4,081,354	\$ 1,624,222	\$ 5,705,576	\$ (800,000)	\$ 4,905,576	8.50	8.00

FLEET MAINTENANCE FUND	Description	One-Time	Recurring	Total	Revenue/	Net Total	FTE	Vehicle/	
		Cost	Cost		Savings			Heavy	
								Equipment	
Fleet Maintenance	Software Integrations (Faster/Munis/Cityworks)	50,000	2,500	52,500	-	52,500	-	-	
TOTAL FLEET MAINTENANCE FUND			\$ 50,000	\$ 2,500	\$ 52,500	\$ -	\$ 52,500	-	-

HOT FUND	Description	One-Time	Recurring	Total	Revenue/	Net Total	FTE	Vehicle/	
		Cost	Cost		Savings			Heavy	
								Equipment	
Tourism	Meetings and Conventions Commitments	195,000	-	195,000	-	195,000	-	-	
Tourism	Economic Impact Study & Strategic Plan	80,000	-	80,000	-	80,000	-	-	
Tourism	Digital Marketing & Advertising	95,000	-	95,000	-	95,000	-	-	
Tourism	Visitor Guides	50,000	-	50,000	-	50,000	-	-	
TOTAL HOT FUND			\$ 420,000	\$ -	\$ 420,000	\$ -	\$ 420,000	-	-

COMMUNITY DEVELOPMENT FUND	Description	One-Time	Recurring	Total	Revenue/	Net Total	FTE	Vehicle/
		Cost	Cost		Savings			Heavy
								Equipment
Community Development	Community Development Staff Split Funding with CommServ Admin	-	(43,669)	(43,669)	-	(43,669)	(0.50)	-
Community Development	Community Development Staff Split Funding with CommServ Admin (offset operations cost entry)	-	43,669	43,669	-	43,669	-	-
TOTAL COMMUNITY DEVELOPMENT FUND			\$ -	\$ -	\$ -	\$ -	(0.50)	-

DRAINAGE FUND	Description	One-Time	Recurring	Total	Revenue/	Net Total	FTE	Vehicle/	
		Cost	Cost		Savings			Heavy	
								Equipment	
Drainage	Attenuator Truck	150,000	23,500	173,500	-	173,500	-	1.00	
Drainage	Drainage Clean Out Equipment	75,000	10,500	85,500	-	85,500	-	1.00	
TOTAL DRAINAGE FUND			\$ 225,000	\$ 34,000	\$ 259,000	\$ -	\$ 259,000	-	2.00

NORTHGATE PARKING FUND	Description	One-Time	Recurring	Total	Revenue/	Net Total	FTE	Vehicle/	
		Cost	Cost		Savings			Heavy	
								Equipment	
Northgate Parking	Northgate Heavy Duty Truck	55,970	11,676	67,646	-	67,646	-	1.00	
Northgate Parking	Parking Lot Maintenance	26,900	-	26,900	-	26,900	-	-	
Northgate Parking	Northgate Sanitation Enclosure Cameras	30,000	4,414	34,414	-	34,414	-	-	
Northgate Parking	Northgate Garage Elevator Vandal-proofing	69,000	-	69,000	-	69,000	-	-	
TOTAL NORTHGATE PARKING FUND			\$ 181,870	\$ 16,090	\$ 197,960	\$ -	\$ 197,960	-	1.00

APPENDIX B

FY24 PROPOSED 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>Revenue/ Savings</u>	<u>Net Total</u>	<u>FTE</u>	<u>Vehicle/ Heavy Equipment</u>
ELECTRIC FUND		Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Electric		Underground Bore Machine	180,000	28,500	208,500	-	208,500	-	1.00
Electric		Cost of Service Study	80,000	-	80,000	-	80,000	-	-
Electric		TextPower Software Monthly Fees	-	26,200	26,200	-	26,200	-	-
TOTAL ELECTRIC FUND			\$ 260,000	\$ 54,700	\$ 314,700	\$ -	\$ 314,700	-	1.00
WATER FUND		Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Water		Increase in Repairs/Maintenance Budget	-	150,000	150,000	-	150,000	-	-
TOTAL WATER FUND			\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	-	-
WASTEWATER FUND		Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Wastewater		Increase in Repairs/Maintenance Budget	-	150,000	150,000	-	150,000	-	-
TOTAL WASTEWATER FUND			\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	-	-
SOLID WASTE FUND		Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Solid Waste		Rate Study	125,000	-	125,000	-	125,000	-	-
Solid Waste		Commercial Automated Collection Vehicle - Spare	414,733	114,462	529,195	-	529,195	-	1.00
Solid Waste		Equipment Operator and Commercial Front-End Load Truck	482,733	201,130	683,863	-	683,863	1.00	1.00
Solid Waste		Safety Driver Training Simulator	160,000	18,500	178,500	-	178,500	-	-
TOTAL SOLID WASTE FUND			\$ 1,182,466	\$ 334,092	\$ 1,516,558	\$ -	\$ 1,516,558	1.00	2.00
TOTAL ALL FUNDS			\$ 6,400,690	\$ 2,365,604	\$ 8,766,294	\$ (800,000)	\$ 7,966,294	9.00	14.00

APPENDIX B

FY24 NOT RECOMMENDED SERVICE LEVEL ADJUSTMENTS (SLAs)

Fund Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
GENERAL FUND								
Police	K9 Sergeant	176,195	169,522	345,717	-	345,717	1.00	1.00
Police	Training Officer	26,717	103,259	129,976	-	129,976	1.00	-
Police	Inventory Control Specialist	7,295	72,539	79,834	-	79,834	1.00	-
Police	Evidence Supervisor	7,260	89,016	96,276	-	96,276	1.00	-
Police	Forensic Tech	10,694	82,412	93,106	-	93,106	1.00	-
Police	Fleet Expansion	1,367,640	446,570	1,814,210	-	1,814,210	-	14.00
Police	Recruiting Vehicle	28,396	6,685	35,081	-	35,081	-	1.00
Police	Radio Consoles and Upgrade	303,600	-	303,600	-	303,600	-	-
Police	Ammo	-	25,000	25,000	-	25,000	-	-
TOTAL POLICE		\$ 1,927,797	\$ 995,003	\$ 2,922,800	\$ -	\$ 2,922,800	5.00	16.00
Parks	Southeast Park Crew Leader	-	35,094	35,094	-	35,094	0.50	-
Parks	Southeast Park Groundswoker	-	30,216	30,216	-	30,216	0.50	-
Parks	Vehicle for Park Rangers	40,000	11,600	51,600	-	51,600	-	1.00
TOTAL PARKS AND RECREATION		\$ 40,000	\$ 76,909	\$ 116,909	\$ -	\$ 116,909	1.00	1.00
Planning & Development	Complete Streets Planning (Grant)	250,000	-	250,000	(200,000)	50,000	-	-
Planning & Development	Vehicle for Engineering Programs	40,000	11,625	51,625	-	51,625	-	1.00
Planning & Development	Survey Control Monument Update	75,000	-	75,000	-	75,000	-	-
Planning & Development	Preliminary Engineering Reports for Priority Bike-Ped Projects	50,000	-	50,000	-	50,000	-	-
Planning & Development	Uran Heat Island Tree Plantings in Edleweiss and Standstone Parks	375,230	43,125	418,355	-	418,355	-	-
Planning & Development	Flood Early-Warning System (Phase I)	75,000	10,000	85,000	-	85,000	-	-
Planning & Development	Flood Early-Warning System (Phase II)	500,000	40,000	540,000	-	540,000	-	-
TOTAL PLANNING AND DEVELOPMENT		\$ 1,365,230	\$ 104,750	\$ 1,469,980	\$ (200,000)	\$ 1,269,980	-	1.00
IT	Outside Training/Travel and Clothing Increase	-	24,420	24,420	-	24,420	-	-
IT	Door Access Replacement and Employee ID Badge Refresh	310,000	2,500	312,500	-	312,500	-	-
TOTAL IT		\$ 310,000	\$ 26,920	\$ 336,920	\$ -	\$ 336,920	-	-
Internal Auditor	Audit Analytics Software	-	27,000	27,000	-	27,000	-	-
City Manager	Long Term Staffing Study	25,000	-	25,000	-	25,000	-	-
Public Communications	Flash Vote Citizen Survey	-	17,000	17,000	-	17,000	-	-
Community Services	Affordable Housing Master Plan	100,000	-	100,000	-	100,000	-	-
Economic Development	Post Oak Mall Planning	500,000	-	500,000	-	500,000	-	-
Human Resources	HR Systems: Learning, Performance, Leave & Integrations	150,000	100,000	250,000	-	250,000	-	-
Human Resources	HR Legal Consulting	-	25,000	25,000	-	25,000	-	-
TOTAL GENERAL GOVERNMENT		\$ 775,000	\$ 169,000	\$ 944,000	\$ -	\$ 944,000	-	-
TOTAL GENERAL FUND		\$ 4,418,027	\$ 1,372,582	\$ 5,790,609	\$ (200,000)	\$ 5,590,609	6.00	18.00
HOT FUND								
Tourism	Visitor and Event Center SLA 1 of 2 (1 FT)	32,810	132,658	165,468	-	165,468	1.00	-
Tourism	Visitor and Event Center SLA 2 of 2 (4 PTNB)	11,240	64,460	75,700	-	75,700	-	-
Tourism	Data & Technology Updates	-	45,000	45,000	-	45,000	-	-
Tourism	SEC Tailgates	45,000	-	45,000	-	45,000	-	-
Tourism	Midtown Ballpark Sales and Servicing	75,000	-	75,000	-	75,000	-	-
Tourism	Targeted Advertising for Meetings and Sports	50,000	-	50,000	-	50,000	-	-
Tourism	Industry Engagement Texas Hotel & Lodging Association	-	12,000	12,000	-	12,000	-	-
Tourism	Short Course Collaboration	-	400,000	400,000	-	400,000	-	-
Tourism	Professional Development & Sales Consulting	80,000	-	80,000	-	80,000	-	-
Parks	Southeast Park Crew Leader	-	35,094	35,094	-	35,094	0.50	-
Parks	Southeast Park Groundswoker	-	30,216	30,216	-	30,216	0.50	-
TOTAL HOT FUND		\$ 294,050	\$ 719,428	\$ 1,013,478	\$ -	\$ 1,013,478	2.00	-
TOTAL ALL FUNDS		\$ 4,712,077	\$ 2,092,010	\$ 6,804,087	\$ (200,000)	\$ 6,604,087	8.00	18.00

APPENDIX C

PERSONNEL

FUND – DEPARTMENT TOTALS

FUND/DEPARTMENT	FY22	FY23 Revised Budget	FY24		FY24 Proposed Budget
			Proposed Base	FY24 SLAs	
General Fund					
Police	222.00	226.00	226.00	5.00	231.00
Fire	166.00	174.00	174.00	-	174.00
Public Works	51.00	42.00	42.00	1.00	43.00
Parks and Recreation	67.70	68.70	68.70	-	68.70
Planning and Development Services	45.00	46.00	46.00	-	46.00
Information Technology	31.25	32.25	32.25	-	32.25
Fiscal Services	47.25	49.25	49.25	-	49.25
Capital Projects Operations	10.00	20.00	20.00	2.00	22.00
General Government *	58.50	68.50	68.50	0.50	69.00
TOTAL General Fund	698.70	726.70	726.70	8.50	735.20
Electric Fund	92.00	91.00	91.00	-	91.00
Water Fund	44.00	45.00	45.00	-	45.00
Wastewater Fund	46.00	45.00	45.00	-	45.00
Solid Waste Fund	42.00	45.00	45.00	1.00	46.00
Northgate Fund	7.00	8.00	8.00	-	8.00
Hotel Tax Fund	15.30	17.30	17.30	-	17.30
Community Development Fund	3.00	4.00	4.00	(0.50)	3.50
Drainage Fund	18.00	18.00	18.00	-	18.00
Court Security Fund	0.50	0.50	0.50	-	0.50
Property Casualty Fund *	3.00	-	-	-	-
Employee Benefits Fund *	1.00	-	-	-	-
Workers Comp Fund *	2.00	-	-	-	-
Utility Customer Service Fund	20.00	20.00	20.00	-	20.00
Fleet Maintenance Fund	18.00	18.00	18.00	-	18.00
GRAND TOTAL ALL FUNDS	1,010.50	1,038.50	1,038.50	9.00	1,047.50

* Insurance Funds FTEs moved to General Fund - General Govt - Human Resources in FY23.

APPENDIX C

PERSONNEL

FUND-DEPARTMENT-DIVISION TOTALS

FUND/DEPARTMENT	FY22	FY23 Revised Budget	FY24 Proposed Base	FY24 SLAs	FY24 Proposed Budget
GENERAL FUND					
POLICE DEPARTMENT					
Administration	10.00	10.00	10.00	-	10.00
Uniform Patrol	110.00	111.00	111.00	5.00	116.00
Criminal Investigation	34.00	34.00	34.00	-	34.00
Recruiting & Training	10.00	11.00	11.00	-	11.00
Support Services	8.00	8.00	8.00	-	8.00
Communications	28.00	28.00	28.00	-	28.00
Special Operations	1.00	1.00	1.00	-	1.00
Information Services	11.00	12.00	12.00	-	12.00
Community Enhancement	8.00	8.00	8.00	-	8.00
Technology Services	2.00	3.00	3.00	-	3.00
Police Department Total	222.00	226.00	226.00	5.00	231.00
FIRE DEPARTMENT					
Administration	10.00	11.00	11.00	-	11.00
Emergency Management	2.00	2.00	2.00	-	2.00
Emergency Operations	147.00	154.00	154.00	-	154.00
Prevention	7.00	7.00	7.00	-	7.00
Fire Department Total	166.00	174.00	174.00	-	174.00
PUBLIC WORKS DEPARTMENT					
Administration	6.00	6.00	6.00	-	6.00
Traffic Engineering	3.00	3.00	3.00	-	3.00
Facilities Maintenance	9.00	-	-	-	-
Streets Maintenance	19.00	19.00	19.00	-	19.00
Traffic Signs/Markings	4.00	4.00	4.00	-	4.00
Irrigation Maintenance	4.00	4.00	4.00	1.00	5.00
Traffic Signals	6.00	6.00	6.00	-	6.00
Public Works Department Total	51.00	42.00	42.00	1.00	43.00

APPENDIX C

PERSONNEL

FUND-DEPARTMENT-DIVISION TOTALS

FUND/DEPARTMENT	FY22	FY23 Revised Budget	FY24 Proposed Base	FY24 SLAs	FY24 Proposed Budget
PARKS AND RECREATION DEPARTMENT					
Administration	7.00	6.00	6.00	-	6.00
Recreation - Administration	1.20	1.20	1.20	-	1.20
Tourism and Athletics	0.20	0.20	0.20	-	0.20
Recreation -Community Events	1.40	2.40	2.40	-	2.40
Recreation -Tourism Events	0.50	0.50	0.50	-	0.50
Tourism - Athletics & Special Events	2.10	3.10	3.10	-	3.10
Recreation Programs	7.40	7.40	7.40	-	7.40
Parks Operations - Administration	4.00	5.00	5.00	-	5.00
Parks Operations - East District	21.00	21.00	21.00	-	21.00
Parks Operations - South District	11.00	11.00	11.00	-	11.00
Parks Operations - West District	9.00	9.00	9.00	-	9.00
Parks Operations	45.00	46.00	46.00	-	46.00
Cemetery	5.00	5.00	5.00	-	5.00
Parks and Recreation Department Total	67.70	68.70	68.70	-	68.70
PLANNING AND DEVELOPMENT SERVICES DEPARTMENT					
Administration	2.00	2.00	2.00	-	2.00
Engineering	13.00	9.00	9.00	-	9.00
Building Inspection	9.00	9.00	9.00	-	9.00
Development Coordination	8.00	8.00	8.00	-	8.00
Planning	9.00	4.00	4.00	-	4.00
Transportation	2.00	3.00	3.00	-	3.00
GIS	2.00	2.00	2.00	-	2.00
Land Development Review	-	9.00	9.00	-	9.00
Planning and Development Services Total	45.00	46.00	46.00	-	46.00

APPENDIX C

PERSONNEL

FUND-DEPARTMENT-DIVISION TOTALS

FUND/DEPARTMENT	FY22	FY23 Revised Budget	FY24 Proposed Base	FY24 SLAs	FY24 Proposed Budget
INFORMATION TECHNOLOGY DEPARTMENT					
Administration	4.00	4.00	4.00	-	4.00
IT Project Management	2.00	2.00	2.00	-	2.00
Cyber Security	-	1.00	1.00	-	1.00
Geographic Information Services	2.00	2.00	2.00	-	2.00
Mail	1.25	1.25	1.25	-	1.25
Technology Services	8.00	8.00	8.00	-	8.00
Business Services	6.00	6.00	6.00	-	6.00
Network Services	3.00	3.00	3.00	-	3.00
Communication Services	5.00	5.00	5.00	-	5.00
Information Technology Total	31.25	32.25	32.25	-	32.25
FISCAL SERVICES DEPARTMENT					
Fiscal Administration	27.00	29.00	29.00	-	29.00
Municipal Court	19.25	19.25	19.25	-	19.25
Judiciary	1.00	1.00	1.00	-	1.00
Fiscal Services Total	47.25	49.25	49.25	-	49.25
CAPITAL PROJECTS OPERATIONS DEPARTMENT					
Capital Projects Operations	10.00	20.00	20.00	2.00	22.00
GENERAL GOVERNMENT DEPARTMENT					
City Secretary	5.50	5.50	5.50	-	5.50
Internal Audit	2.00	2.00	2.00	-	2.00
City Manager	10.00	10.00	10.00	-	10.00
Economic Development & Tourism	4.00	4.00	4.00	-	4.00
City Attorney	11.00	11.00	11.00	-	11.00
Public Communications	6.00	8.00	8.00	-	8.00
Community Services Admin.	3.00	3.00	3.00	0.50	3.50
Community Services Code Enforcement	7.00	7.00	7.00	-	7.00
Community Services	10.00	10.00	10.00	0.50	10.50
Human Resources	10.00	18.00	18.00	-	18.00
	58.50	68.50	68.50	0.50	69.00
GENERAL FUND TOTAL	698.70	726.70	726.70	8.50	735.20

APPENDIX C

PERSONNEL

FUND-DEPARTMENT-DIVISION TOTALS

FUND/DEPARTMENT	FY22	FY23 Revised Budget	FY24 Proposed Base	FY24 SLAs	FY24 Proposed Budget
ELECTRIC FUND					
Warehouse Operations	5.00	5.00	5.00	-	5.00
Administration	9.00	9.00	9.00	-	9.00
Substations	13.00	13.00	13.00	-	13.00
Utility Dispatch Operations	12.00	12.00	12.00	-	12.00
Electric Compliance	2.00	2.00	2.00	-	2.00
Engineering and Design	10.00	9.00	9.00	-	9.00
Energy Management Service	2.00	2.00	2.00	-	2.00
Transmission & Distribution	29.00	29.00	29.00	-	29.00
SCADA	3.00	3.00	3.00	-	3.00
AMI	7.00	7.00	7.00	-	7.00
ELECTRIC FUND TOTAL	92.00	91.00	91.00	-	91.00
WATER FUND					
Water Production	6.00	6.00	6.00	-	6.00
Water Distribution	38.00	39.00	39.00	-	39.00
WATER FUND TOTAL	44.00	45.00	45.00	-	45.00
WASTEWATER FUND					
Wastewater Collection	16.00	17.00	17.00	-	17.00
Wastewater Treatment	30.00	28.00	28.00	-	28.00
WASTEWATER FUND TOTAL	46.00	45.00	45.00	-	45.00
WATER SERVICES TOTAL	90.00	90.00	90.00	-	90.00
SOLID WASTE FUND					
Residential Collection	27.50	30.50	30.50	-	30.50
Commercial Collection	14.50	14.50	14.50	1.00	15.50
SOLID WASTE FUND TOTAL	42.00	45.00	45.00	1.00	46.00
NORTHGATE FUND					
Parking	7.00	8.00	8.00	-	8.00
NORTHGATE FUND TOTAL	7.00	8.00	8.00	-	8.00

APPENDIX C

PERSONNEL

FUND-DEPARTMENT-DIVISION TOTALS

FUND/DEPARTMENT	FY22	FY23 Revised Budget	FY24 Proposed Base	FY24 SLAs	FY24 Proposed Budget
HOTEL TAX FUND					
Parks & Rec	3.30	3.30	3.30	-	3.30
Public Communications	1.00	-	-	-	-
Hotel Tax-Tourism Admin	6.00	7.00	5.00	-	5.00
Hotel Tax-Conventions Tourism	2.00	3.00	2.00	-	2.00
Hotel Tax-Events Tourism	1.00	1.00	3.00	-	3.00
Hotel Tax-Sports Tourism	2.00	3.00	4.00	-	4.00
HOTEL TAX FUND TOTAL	15.30	17.30	17.30	-	17.30
COMMUNITY DEVELOPMENT FUND					
Community Development	3.00	4.00	4.00	(0.50)	3.50
COMMUNITY DEVELOPMENT FUND TOTAL	3.00	4.00	4.00	(0.50)	3.50
DRAINAGE FUND					
Engineering	1.00	1.00	1.00	-	1.00
Maintenance	17.00	17.00	17.00	-	17.00
DRAINAGE FUND TOTAL	18.00	18.00	18.00	-	18.00
COURT SECURITY FUND					
Municipal Court	0.50	0.50	0.50	-	0.50
COURT SECURITY FUND TOTAL	0.50	0.50	0.50	-	0.50
PROPERTY & CASUALTY FUND					
Human Resources	3.00	-	-	-	-
PROPERTY & CASUALTY FUND TOTAL	3.00	-	-	-	-
EMPLOYEE BENEFITS FUND					
Human Resources	1.00	-	-	-	-
EMPLOYEE BENEFITS FUND TOTAL	1.00	-	-	-	-
WORKERS COMPENSATION FUND					
Human Resources	2.00	-	-	-	-
WORKERS COMPENSATION FUND TOTAL	2.00	-	-	-	-

APPENDIX C

PERSONNEL

FUND-DEPARTMENT-DIVISION TOTALS

FUND/DEPARTMENT	FY22	FY23 Revised Budget	FY24 Proposed Base	FY24 SLAs	FY24 Proposed Budget
UTILITY CUSTOMER SERVICE FUND					
Utility Customer Service	20.00	20.00	20.00	-	20.00
UTILITY CUSTOMER SERVICE FUND TOTAL	20.00	20.00	20.00	-	20.00

FLEET MAINTENANCE FUND					
Parts	3.00	3.00	3.00	-	3.00
Administration	15.00	15.00	15.00	-	15.00
FLEET MAINTENANCE FUND TOTAL	18.00	18.00	18.00	-	18.00

FULL TIME	1,008.00	1,036.00	1,036.00	9.00	1,045.00
PART TIME	2.50	2.50	2.50	-	2.50
ALL FUNDS TOTAL	1,010.50	1,038.50	1,038.50	9.00	1,047.50

APPENDIX C
PERSONNEL - BY POSITION

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
GENERAL FUND						
POLICE						
ADMINISTRATION						
Police Chief	FT	1.00	1.00	1.00	-	1.00
Assistant Chief	FT	3.00	3.00	3.00	-	3.00
Lieutenant	FT	2.00	2.00	2.00	-	2.00
Police Officer	FT	1.00	1.00	1.00	-	1.00
Accreditation Manager	FT	1.00	1.00	1.00	-	1.00
Business Services Specialist	FT	1.00	1.00	1.00	-	1.00
Public Relations Coordinator	FT	-	-	1.00	-	1.00
Staff Assistant II	FT	1.00	1.00	-	-	-
UNIFORM PATROL						
Lieutenant	FT	3.00	3.00	3.00	-	3.00
Sergeant	FT	12.00	13.00	13.00	-	13.00
Police Officer	FT	90.00	91.00	91.00	5.00	96.00
Police Assistant	FT	5.00	5.00	4.00	-	4.00
CRIMINAL INVESTIGATION						
Lieutenant	FT	1.00	1.00	1.00	-	1.00
Sergeant	FT	3.00	3.00	3.00	-	3.00
Police Officer	FT	23.00	23.00	23.00	-	23.00
Criminal Intelligence Analyst	FT	1.00	1.00	1.00	-	1.00
Forensic Supervisor	FT	-	-	1.00	-	1.00
Forensic Technician	FT	1.00	1.00	2.00	-	2.00
Victim Advocate	FT	1.00	1.00	1.00	-	1.00
Police Assistant	FT	3.00	3.00	2.00	-	2.00
Staff Assistant II	FT	1.00	1.00	-	-	-
RECRUITING & TRAINING						
Lieutenant	FT	1.00	1.00	1.00	-	1.00
Sergeant	FT	2.00	2.00	2.00	-	2.00
Police Officer	FT	3.00	3.00	3.00	-	3.00
Civilian Training Coordinator	FT	1.00	1.00	1.00	-	1.00
Staff Assistant II	FT	1.00	1.00	2.00	-	2.00
Police Assistant	FT	2.00	2.00	2.00	-	2.00
SUPPORT SERVICES						
Support Services Manager	FT	1.00	1.00	1.00	-	1.00
Animal Control Supervisor	FT	1.00	1.00	1.00	-	1.00
Sr. Animal Control Officer	FT	1.00	1.00	1.00	-	1.00
Animal Control Officer	FT	2.00	2.00	2.00	-	2.00
Assistant Buyer / Quartermaster	FT	1.00	1.00	1.00	-	1.00
Custodian	FT	2.00	2.00	2.00	-	2.00
COMMUNICATIONS						
Communication Manager	FT	1.00	1.00	1.00	-	1.00
Communication Supervisor	FT	4.00	4.00	4.00	-	4.00
Sr. Public Safety Telecommunicator	FT	6.00	6.00	6.00	-	6.00
Public Safety Telecommunicator	FT	17.00	17.00	17.00	-	17.00
SPECIAL OPERATIONS						
Lieutenant	FT	1.00	1.00	1.00	-	1.00
INFORMATION SERVICES						
Information Services Manager	FT	1.00	1.00	1.00	-	1.00
Records Supervisor	FT	1.00	1.00	1.00	-	1.00
Evidence Technician	FT	3.00	3.00	3.00	-	3.00
Police Assistant	FT	2.00	2.00	2.00	-	2.00
Records Technician I - III	FT	4.00	5.00	5.00	-	5.00

* Part Time Benefitted

APPENDIX C
PERSONNEL - BY POSITION

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
COMMUNITY ENHANCEMENT						
Sergeant	FT	1.00	1.00	1.00	-	1.00
Police Officer	FT	7.00	7.00	7.00	-	7.00
TECHNOLOGY SERVICES						
Public Safety Technology Manager	FT	1.00	1.00	1.00	-	1.00
Technology Services Specialist	FT	-	1.00	1.00	-	1.00
Public Safety GIS Analyst	FT	1.00	1.00	1.00	-	1.00
FIRE						
ADMINISTRATION						
Fire Chief	FT	1.00	1.00	1.00	-	1.00
Asst. Fire Chief	FT	2.00	2.00	2.00	-	2.00
Battalion Chief	FT	3.00	3.00	3.00	-	3.00
Accreditation Manager	FT	1.00	1.00	1.00	-	1.00
EMS Compliance Educator	FT	-	1.00	1.00	-	1.00
Fire Services Inventory Management Specialist	FT	1.00	1.00	1.00	-	1.00
Business Services Specialist	FT	1.00	1.00	1.00	-	1.00
Fire Services Inventory Control Technician	FT	1.00	1.00	1.00	-	1.00
EMERGENCY MANAGEMENT						
Battalion Chief -EMC	FT	1.00	1.00	1.00	-	1.00
Staff Assistant II	FT	1.00	1.00	1.00	-	1.00
EMERGENCY OPERATIONS						
Battalion Chief	FT	3.00	3.00	3.00	-	3.00
Captain	FT	27.00	27.00	27.00	-	27.00
Apparatus Operator	FT	30.00	30.00	30.00	-	30.00
Paramedic II	FT	12.00	12.00	12.00	-	12.00
Firefighter	FT	75.00	82.00	82.00	-	82.00
PREVENTION						
Fire Marshal	FT	1.00	1.00	1.00	-	1.00
Deputy Fire Marshal	FT	4.00	4.00	4.00	-	4.00
Community Risk Reduction Specialist	FT	1.00	1.00	1.00	-	1.00
Fire Inspector	FT	1.00	1.00	1.00	-	1.00
PUBLIC WORKS						
ADMINISTRATION						
Director Public Works	FT	1.00	1.00	1.00	-	1.00
Assistant Public Works Director	FT	1.00	1.00	1.00	-	1.00
Public Works Business Services Manager	FT	1.00	1.00	1.00	-	1.00
Asset Management Program Manager	FT	1.00	1.00	1.00	-	1.00
GIS Analyst	FT	1.00	1.00	1.00	-	1.00
Staff Assistant II	FT	1.00	1.00	1.00	-	1.00
TRAFFIC ENGINEERING						
Engineer I	FT	1.00	1.00	1.00	-	1.00
Senior Engineer II	FT	1.00	1.00	1.00	-	1.00
Graduate Engineer I/II	FT	1.00	1.00	1.00	-	1.00
FACILITIES MAINTENANCE						
Division Manager - Facility Maintenance	FT	1.00	1.00	-	-	-
Facilities Maintenance Supervisor	FT	1.00	1.00	-	-	-
Facility Maint. Technician I/II	FT	6.00	6.00	-	-	-
Staff Assistant II	FT	1.00	1.00	-	-	-

* Part Time Benefitted

APPENDIX C
PERSONNEL - BY POSITION

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
CAPITAL PROJECTS						
Assistant Director of PW/Capital Projects	FT			-	-	-
Graduate Engineer II	FT			-	-	-
Engineer I	FT			-	-	-
Engineer II	FT			-	-	-
Senior Land Agent	FT			-	-	-
Land Agent	FT			-	-	-
STREETS MAINTENANCE						
Division Manager - PW Operations(ST/DR/IRR)	FT	1.00	1.00	1.00	-	1.00
Crew Leader	FT	1.00	1.00	1.00	-	1.00
Equipment Operator I/II	FT	14.00	14.00	14.00	-	14.00
Light Equipment Operator	FT	3.00	3.00	3.00	-	3.00
TRAFFIC SIGNS/MARKINGS						
Signs and Markings Supervisor	FT	1.00	1.00	1.00	-	1.00
Crew Leader - Signs and Markings	FT	1.00	1.00	1.00	-	1.00
Signs Technician	FT	2.00	2.00	2.00	-	2.00
IRRIGATION MAINTENANCE						
Landscape Supervisor	FT	1.00	1.00	1.00	-	1.00
Crew Leader	FT	1.00	1.00	1.00	-	1.00
Irrigation Specialist I/II	FT	2.00	2.00	2.00	1.00	3.00
TRAFFIC SIGNALS						
Division Manager - Traffic Systems	FT	1.00	1.00	1.00	-	1.00
Intelligent Traffic Systems Supervisor	FT	1.00	1.00	1.00	-	1.00
Crew Leader - Traffic Signals	FT	1.00	1.00	1.00	-	1.00
Traffic Signal Technician	FT	3.00	3.00	3.00	-	3.00
PARKS AND RECREATION						
ADMINISTRATION						
Director Parks and Recreation	FT	1.00	1.00	1.00	-	1.00
Administrative Support Specialist	FT	1.00	1.00	1.00	-	1.00
Business Services Manager	FT	1.00	1.00	1.00	-	1.00
Marketing Coordinator	FT	1.00	1.00	1.00	-	1.00
Staff Assistant II	FT	2.00	2.00	2.00	-	2.00
Staff Assistant	FT	1.00	1.00	-	-	-
TOURISM AND ATHLETICS						
Tourism Manager (Parks and Recreation Manager)	FT	0.20	0.20	0.20	-	0.20
RECREATION - ADMINISTRATION						
Recreation Manager	FT	1.00	1.00	1.00	-	1.00
Assistant Recreation Supervisor - School Age Care	FT	0.20	0.20	0.20	-	0.20
Recreation Supervisor	FT	1.40	1.40	1.40	-	1.40
Activities Assistant - Special Events (WPC)	FT		-	1.00	-	1.00
Event Specialist	FT	0.50	0.50	0.50	-	0.50

* Part Time Benefitted

APPENDIX C
PERSONNEL - BY POSITION

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
PARKS OPERATIONS						
Assistant Director of Parks and Recreation	FT	1.00	1.00	1.00	-	1.00
Parks Manager	FT	1.00	1.00	1.00	-	1.00
Park Ranger	FT	-	2.00	2.00	-	2.00
Project and Asset Manager	FT	1.00	1.00	-	-	-
GIS Analyst	FT	1.00	1.00	1.00	-	1.00
Parks Operations Supervisor - East District	FT	1.50	1.50	1.50	-	1.50
Parks Crew Leader - East District	FT	3.00	3.00	3.00	-	3.00
Light Equipment Operator - East District	FT	4.00	4.00	4.00	-	4.00
Irrigation Specialist I/II - East District	FT	3.00	3.00	3.00	-	3.00
Grounds Worker - East District	FT	9.50	9.50	9.50	-	9.50
Parks Operations Supervisor - South District	FT	1.00	1.00	1.00	-	1.00
Forestry Crew Leader - South District	FT	1.00	1.00	1.00	-	1.00
Parks Crew Leader - South District	FT	1.00	1.00	1.00	-	1.00
Forestry/Horticulture Worker - South District	FT	3.00	3.00	3.00	-	3.00
Grounds Worker - South District	FT	5.00	5.00	5.00	-	5.00
Parks Operations Supervisor -West District	FT	1.00	1.00	1.00	-	1.00
Parks Crew Leader - West District	FT	2.00	2.00	2.00	-	2.00
Light Equipment Operator - West District	FT	2.00	2.00	2.00	-	2.00
Grounds Worker - West District	FT	4.00	4.00	4.00	-	4.00
CEMETERY						
Cemetery Sexton	FT	1.00	1.00	1.00	-	1.00
Horticulture Crew Leader	FT	1.00	1.00	1.00	-	1.00
Forestry/Horticulture Worker	FT	2.00	2.00	2.00	-	2.00
Light Equipment Operator	FT	1.00	1.00	1.00	-	1.00
RECREATION PROGRAMS						
Recreation Sports Admin - Recreation Supervisor	FT	1.00	1.00	1.00	-	1.00
Recreation Sports Admin - Athletic Activities Assistant	FT	1.00	1.00	1.00	-	1.00
Recreation Supervisor - Aquatics/Special Events	FT	1.00	1.00	1.00	-	1.00
Lick Creek - Assistant Supervisor	FT	0.40	0.40	0.40	-	0.40
Lincoln Center - Recreation Supervisor	FT	1.00	1.00	1.00	-	1.00
Lincoln Center - Assistant Recreation Supervisor	FT	1.00	1.00	1.00	-	1.00
Staff Assistant	FT	1.00	1.00	1.00	-	1.00
Assistant Recreation Supervisor - Senior Svc.	FT	1.00	1.00	1.00	-	1.00
PLANNING AND DEVELOPMENT SERVICES						
ADMINISTRATION						
Director Planning and Development Services	FT	1.00	1.00	1.00	-	1.00
Asst. Dir. Planning and Development Services	FT	1.00	1.00	1.00	-	1.00
ENGINEERING						
City Engineer	FT	1.00	1.00	1.00	-	1.00
Assistant City Engineer	FT	2.00	1.00	1.00	-	1.00
Engineering Services and Constr Inspection Manager	FT	1.00	-	-	-	-
Graduate Engineer I/II	FT	3.00	1.00	1.00	-	1.00
Construction Inspector	FT	5.00	5.00	5.00	-	5.00
Programs Specialist	FT	1.00	1.00	1.00	-	1.00
BUILDING INSPECTION						
Building Official	FT	1.00	1.00	1.00	-	1.00
Plans Examiner	FT	3.00	3.00	3.00	-	3.00
Combination Building Inspector	FT	5.00	5.00	5.00	-	5.00
DEVELOPMENT COORDINATION						
Development Svcs Admin Manager	FT	1.00	1.00	1.00	-	1.00
Staff Assistant I/II	FT	3.00	3.00	3.00	-	3.00
Administrative Support Specialist	FT	1.00	1.00	1.00	-	1.00
Permit Technician II	FT	1.00	1.00	1.00	-	1.00
Permit Tech I	FT	2.00	2.00	2.00	-	2.00

* Part Time Benefitted

APPENDIX C
PERSONNEL - BY POSITION

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
PLANNING						
Long Range Planning Administrator	FT	1.00	1.00	1.00	-	1.00
Land Development Review Administrator	FT	1.00	-	-	-	-
Sr. Planner	FT	3.00	2.00	2.00	-	2.00
Staff Planner	FT	3.00	-	-	-	-
Planning Technician	FT	1.00	1.00	1.00	-	1.00
TRANSPORTATION						
Transportation Planning Coordinator	FT	1.00	1.00	1.00	-	1.00
Greenways Planning Administrator	FT	1.00	1.00	1.00	-	-
Planner/Sr. Planner - Transportation & Mobility	FT	-	1.00	1.00	-	2.00
GIS Technician	FT	1.00	1.00	-	-	-
GIS Analyst	FT	1.00	1.00	2.00	-	2.00
LAND DEVELOPMENT REVIEW						
Land Development Review Administrator	FT	-	1.00	1.00	-	1.00
Graduate Engineer I/II	FT	-	3.00	3.00	-	3.00
Asst City Engineer (Graduate Engineer I)	FT	-	1.00	1.00	-	1.00
Staff Planner	FT	-	4.00	4.00	-	4.00
INFORMATION TECHNOLOGY						
ADMINISTRATION						
Chief Information Officer	FT	1.00	1.00	1.00	-	1.00
Asst. Director of Information Technology	FT	1.00	1.00	1.00	-	1.00
Information Security Officer	FT	1.00	1.00	1.00	-	1.00
Administrative Support Specialist	FT	1.00	1.00	1.00	-	1.00
IT PROJECT MANAGEMENT						
Enterprise Technology Project Management Officer	FT	1.00	1.00	1.00	-	1.00
Assistant IT Project Manager	FT	1.00	1.00	1.00	-	1.00
CYBER SECURITY						
Cyber Security Analyst	FT	-	1.00	1.00	-	1.00
GEOGRAPHIC INFORMATION SERVICES						
GIS Coordinator	FT	1.00	1.00	1.00	-	1.00
GIS Analyst	FT	1.00	1.00	1.00	-	1.00
MAIL						
Postal Services Assistant - PT	PT	0.75	0.75	0.75	-	0.75
Mail Clerk - PT	PT	0.50	0.50	0.50	-	0.50
TECHNOLOGY SERVICES						
Technology Services Coordinator	FT	1.00	1.00	1.00	-	1.00
Lead Technology Services Specialist	FT	1.00	1.00	1.00	-	1.00
Technology Services Specialist	FT	4.00	4.00	4.00	-	4.00
Technology Services Representative	FT	2.00	2.00	2.00	-	2.00
BUSINESS SERVICES						
Business Systems Manager	FT	1.00	1.00	1.00	-	1.00
Database Administrator	FT	1.00	1.00	1.00	-	1.00
Systems Analyst	FT	4.00	4.00	4.00	-	4.00
NETWORK SERVICES						
Network Systems Analyst	FT	1.00	1.00	1.00	-	1.00
Network Systems Coordinator	FT	1.00	1.00	1.00	-	1.00
Network Engineer - Entry	FT	1.00	1.00	1.00	-	1.00
COMMUNICATION SERVICES						
Communication Services Coordinator.	FT	1.00	1.00	1.00	-	1.00
Sr. Communications Technician	FT	1.00	1.00	1.00	-	1.00
Communications Technician	FT	3.00	3.00	3.00	-	3.00

* Part Time Benefitted

APPENDIX C
PERSONNEL - BY POSITION

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
FISCAL SERVICES						
FISCAL ADMINISTRATION						
Director Fiscal Services	FT	1.00	1.00	1.00	-	1.00
Assistant Director Finance	FT	1.00	1.00	1.00	-	1.00
Controller	FT	1.00	1.00	1.00	-	1.00
Finance Support Specialist	FT	2.00	3.00	3.00	-	3.00
Accounting Manager	FT	1.00	1.00	1.00	-	1.00
Accountant/Systems Accountant/Accountant II	FT	5.00	5.00	5.00	-	5.00
Accounting Ops Spec	FT	1.00	1.00	1.00	-	1.00
Accounts Payable Clerk	FT	2.00	2.00	2.00	-	2.00
Payroll Administrator	FT	1.00	1.00	1.00	-	1.00
Payroll Specialist	FT	1.00	1.00	1.00	-	1.00
Purchasing Manager	FT	1.00	1.00	1.00	-	1.00
Buyer I/II	FT	4.00	4.00	4.00	-	4.00
Associate Buyer	FT	1.00	1.00	1.00	-	1.00
Purchasing Assistant	FT	-	1.00	1.00	-	1.00
Budget Manager	FT	1.00	1.00	1.00	-	1.00
Budget Supervisor	FT	1.00	1.00	1.00	-	1.00
Budget Analyst/Budget Analyst II	FT	3.00	3.00	3.00	-	3.00
MUNICIPAL COURT						
Municipal Court Administrator	FT	1.00	1.00	1.00	-	1.00
Court Operations Supervisor	FT	1.00	1.00	1.00	-	1.00
Collections Services Coordinator	FT	1.00	1.00	1.00	-	1.00
Customer Services Coordinator	FT	1.00	1.00	1.00	-	1.00
Asst. Collections Coordinator	FT	1.00	1.00	1.00	-	1.00
Docket Coordinator	FT	1.00	1.00	1.00	-	1.00
Payment Compliance Representative	FT	3.00	3.00	3.00	-	3.00
Deputy Court Clerk	FT	5.00	5.00	5.00	-	5.00
Juvenile Case Manager	FT	1.00	1.00	1.00	-	1.00
Teen Court Coordinator	PT	0.75	0.75	0.75	-	0.75
City Marshal	FT	1.00	1.00	1.00	-	1.00
Deputy City Marshal	FT	2.50	2.50	2.50	-	2.50
JUDICIARY						
Municipal Court Judge	FT	1.00	1.00	1.00	-	1.00
GENERAL GOVERNMENT						
CITY SECRETARY						
City Secretary	FT	1.00	1.00	1.00	-	1.00
Deputy City Secretary	FT	1.00	1.00	1.00	-	1.00
Deputy Local Registrar	FT	1.00	1.00	1.00	-	1.00
Records Management Administrator	FT	1.00	1.00	1.00	-	1.00
Staff Assistant	FT	1.00	1.00	1.00	-	1.00
Historical Records Coordinator - PT	PT	0.50	0.50	0.50	-	0.50
INTERNAL AUDIT						
Internal Auditor	FT	1.00	1.00	1.00	-	1.00
Program Auditor	FT	1.00	1.00	1.00	-	1.00
CITY MANAGER						
City Manager	FT	1.00	1.00	1.00	-	1.00
Deputy City Manager	FT	1.00	1.00	1.00	-	1.00
Assistant City Manager	FT	2.00	2.00	2.00	-	2.00
Assistant to the City Manager - Special Projects	FT	2.00	2.00	2.00	-	2.00
Neighborhood and Community Relations Coordinator	FT	1.00	1.00	1.00	-	1.00
Executive Assistant to the City Manager	FT	1.00	1.00	1.00	-	1.00
Custodian	FT	2.00	2.00	2.00	-	2.00

* Part Time Benefitted

APPENDIX C
PERSONNEL - BY POSITION

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
ECONOMIC DEVELOPMENT & TOURISM						
Chief Development Officer	FT	1.00	1.00	1.00	-	1.00
Assistant Director Economic Development & Tourism	FT	1.00	1.00	1.00	-	1.00
Business Development Manager	FT	1.00	1.00	1.00	-	1.00
Economic Development Coordinator	FT	1.00	1.00	1.00	-	1.00
CITY ATTORNEY						
City Attorney	FT	1.00	1.00	1.00	-	1.00
Deputy City Attorney	FT	1.00	1.00	1.00	-	1.00
Senior Assistant City Attorney	FT	2.00	2.00	2.00	-	2.00
Assistant City Attorney I/II	FT	2.00	2.00	2.00	-	2.00
Real Estate Spec/Legal Assistant	FT	1.00	1.00	1.00	-	1.00
Legal Assistant I/II	FT	3.00	3.00	3.00	-	3.00
Staff Assistant I	FT	1.00	1.00	1.00	-	1.00
PUBLIC COMMUNICATIONS						
Director Public Communications	FT	1.00	1.00	-	-	-
Assistant Director Public Communications	FT	-	-	1.00	-	1.00
Public Communications Manager	FT	1.00	1.00	1.00	-	1.00
Broadcast Media Specialist	FT	1.00	1.00	1.00	-	1.00
Multi-Media Coordinator	FT	2.00	2.00	2.00	-	2.00
Website Coordinator	FT	-	1.00	1.00	-	1.00
Multi-Media Manager	FT	-	-	1.00	-	1.00
Marketing Manager	FT	-	1.00	-	-	-
Marketing Coordinator	FT	1.00	1.00	1.00	-	1.00
COMMUNITY SERVICES						
Director Community Services	FT	1.00	1.00	1.00	-	1.00
Community Services Assistant Director	FT	1.00	1.00	1.00	-	1.00
Staff Assistant II	FT	1.00	1.00	1.00	-	1.00
Community Dev Analyst	FT	-	-	-	0.50	0.50
Code Enforcement Supervisor	FT	1.00	1.00	1.00	-	1.00
Code Enforcement Officer	FT	5.00	5.00	5.00	-	5.00
Staff Assistant II	FT	1.00	1.00	1.00	-	1.00
HUMAN RESOURCES						
Director Human Resources	FT	1.00	1.00	1.00	-	1.00
Human Resources Assistant Director	FT	1.00	1.00	1.00	-	1.00
Benefits, Wellness & Leave Manager	FT	1.00	1.00	1.00	-	1.00
Compensation and Benefits Manager	FT	1.00	1.00	1.00	-	1.00
Compensation Analyst	FT	2.00	2.00	2.00	-	2.00
SR HR Consultant	FT	1.00	1.00	1.00	-	1.00
Human Resources Recruiter	FT	-	1.00	1.00	-	1.00
Risk and Workforce Compliance Manager	FT	-	-	1.00	-	1.00
Safety Program Specialist	FT	-	-	1.00	-	1.00
CDL Program Specialist	FT	-	-	1.00	-	1.00
Risk Mgmt Analyst	FT	-	-	1.00	-	1.00
Staff Assistant III	FT	-	-	1.00	-	1.00
Wellness Coordinator	FT	-	-	1.00	-	1.00
Benefits & Leave Coordinator	FT	-	-	1.00	-	1.00
Human Resources Generalist I	FT	1.00	1.00	1.00	-	1.00
Human Resources Services Specialist	FT	-	-	1.00	-	1.00
Staff Assistant II	FT	2.00	2.00	1.00	-	1.00

* Part Time Benefitted

APPENDIX C
PERSONNEL - BY POSITION

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
CAPITAL PROJECTS OPERATIONS						
Director Capital Projects	FT	1.00	1.00	1.00	-	1.00
Assistant Director Capital Projects	FT	-	-	-	-	-
Sr. Project Manager	FT	1.00	1.00	1.00	-	1.00
Project Manager I/II/Asst Project Manager	FT	6.00	6.00	7.00	-	7.00
Senior Land Agent	FT	1.00	1.00	1.00	-	1.00
Land Agent	FT	1.00	1.00	1.00	-	1.00
Division Manager - Facility Maintenance	FT	-	-	1.00	-	1.00
Facilities Maintenance Supervisor	FT	-	-	1.00	-	1.00
Facility Maint. Technician I/II	FT	-	-	6.00	2.00	8.00
Staff Assistant II	FT	-	-	1.00	-	1.00
PROPERTY & CASUALTY FUND						
HUMAN RESOURCES						
Risk and Workforce Compliance Manager	FT	0.50	0.50	-	-	-
Safety Program Specialist	FT	0.50	0.50	-	-	-
CDL Program Specialist	FT	0.50	0.50	-	-	-
Risk Mgmt Analyst	FT	0.50	0.50	-	-	-
Property Claims Staff Assistant	FT	1.00	1.00	-	-	-
EMPLOYEE BENEFITS FUND						
HUMAN RESOURCES						
Benefits & Leave Coordinator	FT	1.00	1.00	-	-	-
Wellness Coordinator	FT	-	1.00	-	-	-
Risk and Workforce Compliance Manager	FT	0.50	0.50	-	-	-
Safety Program Specialist	FT	0.50	0.50	-	-	-
CDL Program Specialist	FT	0.50	0.50	-	-	-
Risk Mgmt Analyst	FT	0.50	0.50	-	-	-
UTILITY CUSTOMER SERVICE FUND						
UTILITY CUSTOMER SERVICE						
Utilities Office Manager	FT	1.00	1.00	1.00	-	1.00
Customer Service Supervisor	FT	1.00	1.00	1.00	-	1.00
Systems Accountant	FT	1.00	1.00	1.00	-	1.00
Customer Service Coordinator	FT	3.00	3.00	3.00	-	3.00
Customer Service Rep. I/II/III	FT	14.00	14.00	14.00	-	14.00
FLEET MAINTENANCE FUND						
PARTS						
Assistant Buyer	FT	1.00	1.00	1.00	-	1.00
Runner/Porter	FT	1.00	1.00	1.00	-	1.00
Warehouse Assistant	FT	1.00	1.00	1.00	-	1.00
Division Manager - Fleet Services	FT	1.00	1.00	1.00	-	1.00
Fleet Svcs Supervisor	FT	1.00	1.00	1.00	-	1.00
Fleet Equip Tech I/III	FT	12.00	12.00	12.00	-	12.00
Staff Assistant I	FT	1.00	1.00	1.00	-	1.00
COURT SECURITY FUND						
MUNICIPAL COURT						
Deputy City Marshal	FT	0.50	0.50	0.50	-	0.50

* Part Time Benefitted

APPENDIX C
PERSONNEL - BY POSITION

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
HOTEL TAX FUND						
PARKS & REC						
Tourism Manager (Parks and Recreation Manager)	FT	0.80	0.80	0.80	-	0.80
Recreation Supervisor	FT	1.00	1.00	1.00	-	1.00
Event Specialist	FT	0.50	0.50	0.50	-	0.50
Groundsworker	FT	0.50	0.50	0.50	-	0.50
Parks Operations Supervisor	FT	0.50	0.50	0.50	-	0.50
PUBLIC COMMUNICATIONS						
Marketing Manager	FT	1.00	-	-	-	-
TOURISM						
Sports and Conventions Servicing Coordinator	FT	1.00	1.00	1.00	-	-
Marketing Manager	FT	1.00	1.00	1.00	-	-
Conventions Manager	FT	-	-	-	-	1.00
Marketing Coordinator	FT	1.00	1.00	1.00	-	-
Business Svc Manager	FT	1.00	1.00	1.00	-	1.00
Tourism Staff Assistant	FT	1.00	2.00	2.00	-	2.00
Tourism Manager	FT	1.00	1.00	1.00	-	1.00
Convention Sales Coordinator	FT	1.00	2.00	2.00	-	2.00
Conventions Manager	FT	1.00	1.00	1.00	-	-
Events Coordinator	FT	1.00	1.00	1.00	-	1.00
Marketing Coordinator	FT	-	-	-	-	1.00
Marketing Manager	FT	-	-	-	-	1.00
Sports Sales Coordinator	FT	1.00	2.00	2.00	-	2.00
Sports and Conventions Servicing Coordinator	FT	-	-	-	-	1.00
Sports Manager	FT	1.00	1.00	1.00	-	1.00
COMMUNITY DEVELOPMENT FUND						
COMMUNITY DEVELOPMENT						
CD Analyst - Housing	FT	1.00	1.00	1.00	-	1.00
CD Analyst	FT	2.00	3.00	3.00	(0.50)	2.50
DRAINAGE FUND						
ENGINEERING						
Environmental Inspector	FT	1.00	1.00	1.00	-	1.00
MAINTENANCE						
Supervisor	FT	2.00	2.00	2.00	-	2.00
Crew Leader	FT	1.00	1.00	1.00	-	1.00
Equipment Operator I/II	FT	9.00	9.00	9.00	-	9.00
GIS Technician	FT	1.00	1.00	1.00	-	1.00
Administrative Support Specialist	FT	1.00	1.00	1.00	-	1.00
Light Equipment Operator	FT	3.00	3.00	3.00	-	3.00
NORTHGATE FUND						
PARKING						
District Supervisor	FT	1.00	1.00	1.00	-	1.00
District Enforcement Officer Crew Leader	FT	2.00	2.00	2.00	-	2.00
District Enforcement Officer	FT	4.00	5.00	5.00	-	5.00

* Part Time Benefitted

APPENDIX C
PERSONNEL - BY POSITION

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
ELECTRIC FUND						
WAREHOUSE OPERATIONS						
Warehouse Supervisor	FT	1.00	1.00	1.00	-	1.00
Assistant Warehouse Supervisor	FT	1.00	1.00	1.00	-	1.00
Warehouse Assistant	FT	3.00	3.00	3.00	-	3.00
ADMINISTRATION						
Director of Electric Utility	FT	1.00	1.00	1.00	-	1.00
Assistant Director of Electric Utility	FT	2.00	2.00	2.00	-	2.00
Utilities Admin. Mgr.	FT	1.00	1.00	1.00	-	1.00
Electric System Data Analyst	FT	2.00	2.00	2.00	-	2.00
Accounting Assistant	FT	1.00	1.00	1.00	-	1.00
Staff Assistant II	FT	2.00	2.00	2.00	-	2.00
SUBSTATIONS						
Elec. Sub/ Metering Superintendent	FT	1.00	1.00	1.00	-	1.00
Substation Supervisor	FT	1.00	1.00	1.00	-	1.00
Metering Foreman	FT	1.00	1.00	1.00	-	1.00
Metering and Relay Supervisor	FT	1.00	1.00	1.00	-	1.00
Graduate Engineer I/II	FT	1.00	1.00	1.00	-	1.00
Electrical Meters Technician	FT	3.00	3.00	3.00	-	3.00
Electrical Relay Technician	FT	1.00	1.00	1.00	-	1.00
Electrical Substation Technician	FT	4.00	4.00	4.00	-	4.00
UTILITY DISPATCH OPERATIONS						
Electric Operations Superintendent	FT	1.00	1.00	1.00	-	1.00
Tand D Superintendent	FT	1.00	1.00	1.00	-	1.00
Utility Dispatch Ops Supervisor	FT	2.00	2.00	2.00	-	2.00
Electric System Operator	FT	8.00	8.00	8.00	-	8.00
ELECTRIC COMPLIANCE						
Electric Utilities Compliance Officer	FT	1.00	1.00	1.00	-	1.00
Electric Compliance/Records Coordinator	FT	1.00	1.00	1.00	-	1.00
ENGINEERING AND DESIGN						
Electrical Project Coordinator	FT	4.00	4.00	4.00	-	4.00
Electric Proj Coord Supervisor	FT	1.00	1.00	1.00	-	1.00
Electrical Inspector Lead	FT	1.00	1.00	1.00	-	1.00
Line Locator	FT	1.00	1.00	-	-	-
Graduate Engineer I/II	FT	1.00	1.00	1.00	-	1.00
GIS Technician	FT	2.00	2.00	2.00	-	2.00
ENERGY MANAGEMENT SERVICE						
Energy Programs Advisor	FT	1.00	1.00	1.00	-	1.00
Energy Coordinator	FT	1.00	1.00	1.00	-	1.00
TRANSMISSION & DISTRIBUTION						
Elect Trans/Dist Foreman	FT	6.00	6.00	6.00	-	6.00
Elect Trans/Dist Supervisor	FT	3.00	3.00	3.00	-	3.00
Planning Project Coordinator	FT	1.00	1.00	1.00	-	1.00
Troubleman/Line Technician	FT	1.00	1.00	1.00	-	1.00
Line Technician	FT	18.00	18.00	18.00	-	18.00
SCADA						
SCADA Systems Analyst - Lead	FT	1.00	1.00	1.00	-	1.00
SCADA System Analyst	FT	2.00	2.00	2.00	-	2.00

* Part Time Benefitted

APPENDIX C
PERSONNEL - BY POSITION

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
AMI						
AMI Superintendent	FT	1.00	1.00	1.00	-	1.00
AMI Supervisor	FT	1.00	1.00	1.00	-	1.00
SCADA Analyst	FT	1.00	1.00	1.00	-	1.00
SCADA Technician	FT	1.00	1.00	1.00	-	1.00
AMI Meter Technician - Lead	FT	1.00	1.00	1.00	-	1.00
AMI Meter Technician I/II	FT	2.00	2.00	2.00	-	2.00
WATER PRODUCTION						
Water Production Supervisor	FT	1.00	1.00	1.00	-	1.00
Lead Water Production Operator	FT	1.00	1.00	1.00	-	1.00
Water Production Operator I/II	FT	4.00	4.00	4.00	-	4.00
WATER DISTRIBUTION						
Director Water Services	FT	1.00	1.00	1.00	-	1.00
Field Operations Manager	FT	1.00	1.00	1.00	-	1.00
Senior Regulatory Compliance Coordinator	FT	1.00	1.00	1.00	-	1.00
Water Services Program Coordinator	FT	1.00	1.00	1.00	-	1.00
Engineering Operation Manager	FT	1.00	1.00	1.00	-	1.00
Plant Operations Superintendent	FT	-	-	1.00	-	1.00
Graduate Engineer I/II	FT	2.00	2.00	2.00	-	2.00
Maintenance Supervisor	FT	3.00	3.00	3.00	-	3.00
GIS Analyst	FT	2.00	2.00	2.00	-	2.00
Crew Leader	FT	9.00	9.00	9.00	-	9.00
Power and Control Specialist	FT	1.00	1.00	1.00	-	1.00
Environmental Supervisor	FT	1.00	1.00	1.00	-	1.00
Environmental Technician	FT	2.00	2.00	2.00	-	2.00
W/WW Systems Laborer	FT	12.00	12.00	12.00	-	12.00
Staff Assistant II	FT	1.00	1.00	1.00	-	1.00
WASTEWATER FUND						
WASTEWATER COLLECTION						
Environmental Technician	FT	1.00	1.00	1.00	-	1.00
Environmental Compliance Coordinator	FT	-	1.00	1.00	-	1.00
Maintenance Supervisor	FT	1.00	1.00	1.00	-	1.00
Crew Leader	FT	3.00	3.00	3.00	-	3.00
W/WW Systems Operator	FT	11.00	11.00	11.00	-	11.00
WASTEWATER TREATMENT						
Assistant Director - Water/Wastewater Utility	FT	1.00	1.00	1.00	-	1.00
Assistant Director - Technical and Support Services	FT	1.00	1.00	1.00	-	1.00
Asset Management Coordinator	FT	1.00	1.00	1.00	-	1.00
Plant Operations Manager	FT	1.00	2.00	-	-	-
Plant Operations Superintendent	FT	-	-	1.00	-	1.00
Plant Operations Maintenance Supervisor	FT	1.00	1.00	1.00	-	1.00
WWTP Supervisor	FT	2.00	2.00	2.00	-	2.00
SCADA and Control Systems Supervisor	FT	1.00	1.00	1.00	-	1.00
Lead WWTP Operator	FT	2.00	2.00	3.00	-	3.00
W/W Plant Operator	FT	12.00	12.00	12.00	-	12.00
Lead Power and Control Supervisor	FT	1.00	1.00	1.00	-	1.00
Power and Control Specialist	FT	3.00	3.00	3.00	-	3.00
Staff Assistant II	FT	1.00	1.00	1.00	-	1.00
Laboratory Supervisor	FT	1.00	1.00	-	-	-
Lab Technician	FT	2.00	2.00	-	-	-

* Part Time Benefitted

**APPENDIX C
PERSONNEL - BY POSITION**

Position	FT/PT	FY22 Actual	FY23 Approved Budget	FY23 Revised Budget	FY24 SLAs	FY24 Proposed Budget
SOLID WASTE FUND						
RESIDENTIAL COLLECTION						
Division Manager - Solid Waste	FT	0.50	0.50	0.50	-	0.50
Solid Waste Supervisor	FT	1.00	2.00	2.00	-	2.00
Crew Leader	FT	1.00	1.00	1.00	-	1.00
Solid Waste Equipment Operator	FT	18.00	20.00	20.00	-	20.00
Equipment Operator	FT	3.00	3.00	3.00	-	3.00
Laborer	FT	1.00	1.00	1.00	-	1.00
Recycling and Env Compliance Mgr.	FT	1.00	1.00	1.00	-	1.00
Recycling and Env Compliance Tech	FT	1.00	1.00	1.00	-	1.00
Staff Assistant II	FT	0.50	0.50	0.50	-	0.50
Staff Assistant	FT	0.50	0.50	0.50	-	0.50
COMMERCIAL COLLECTION						
Division Manager - Solid Waste	FT	0.50	0.50	0.50	-	0.50
Solid Waste Supervisor	FT	1.00	1.00	1.00	-	1.00
Crew Leader	FT	1.00	1.00	1.00	-	1.00
Staff Assistant II	FT	0.50	0.50	0.50	-	0.50
Staff Assistant	FT	0.50	0.50	0.50	-	0.50
Solid Waste Equipment Operator	FT	11.00	11.00	11.00	1.00	12.00
GRAND TOTAL		1,010.50	1,041.50	1,038.50	9.00	1,047.50

PART TIME NOT BENEFITTED/TEMP-SEASONAL POSITIONS:

The City has the following positions that recur around the same time each year. These positions have duties during specific seasons and are added to assist during the busiest times of the year.

Police	Community Development Division
School Crossing Guard	Staff Assistant II
Parks and Recreation	Tourism Department
Special Events Worker	Intern
Custodian	Northgate Parking Division
Special Events Worker	District Specialist
Temp/Seasonal	Electric Department
Planning & Development Services	Warehouse Clerk
GIS Technician	Electric Utility Asst
Information Technology	Electric Utility Asst
GIS Intern	Solid Waste
Municipal Court Judges Division	Public Works Intern
Associate Judge	Fleet Maintenance
City Attorney Division	Warehouse Assistant
Summer Law Clerk	

* Part Time Benefitted

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
GENERAL FUND REVENUES								
Investment Earnings								
	Investment Income	593,197	680,000	3,183,836	500,000	-	500,000	-26.47%
	Investment Earnings Total	593,197	680,000	3,183,836	500,000	-	500,000	-26.47%
Ad Valorem Taxes								
	Tax - Current Ad Valorem	32,045,251	35,952,360	35,952,360	41,262,461	-	41,262,461	14.77%
	Tax - Delinquent Ad Valorem	(21,402)	-	(96,879)	-	-	-	-
	Tax - Penal/Interest Ad Valorem	114,129	95,000	95,000	95,000	-	95,000	0.00%
	Ad Valorem Taxes Total	32,137,978	36,047,360	35,950,481	41,357,461	-	41,357,461	14.73%
Sales Tax								
	Tax - Local Sales Tax	37,465,222	38,042,352	39,651,943	40,593,571	-	40,593,571	6.71%
	Tax - Mixed Drink	936,059	784,000	896,530	850,000	-	850,000	8.42%
	Sales Tax Total	38,401,281	38,826,352	40,548,473	41,443,571	-	41,443,571	6.74%
Other Taxes								
	Tax - Natural Gas Franchise	813,310	750,000	750,000	758,000	-	758,000	1.07%
	Tax-Oil & Gas Fran	13,974	-	-	-	-	-	-
	Tax - Telecable Franchise	724,757	700,000	700,000	700,000	-	700,000	0.00%
	Tax - Telephone Franchise	522,323	608,000	608,000	600,000	-	600,000	-1.32%
	Tax - Use of Streets	64,492	72,000	70,000	71,000	-	71,000	-1.39%
	Tax -BTU Franchise	456,431	354,000	400,000	404,000	-	404,000	14.12%
	Other Taxes Total	2,595,287	2,484,000	2,528,000	2,533,000	-	2,533,000	1.97%
Charges for Services - General Government								
	CSO -Certificate Searches	91,047	82,000	82,000	83,000	-	83,000	1.22%
	CSO - Notary Fee	43	-	12	-	-	-	-
	CSO - Postage/Certificate Mail	2,307	1,000	4,000	4,000	-	4,000	300.00%
	CSO - Xerox/Repro Charges	10	-	472	-	-	-	-
	GG - Tourism Fees	52,925	61,000	162,872	165,000	-	165,000	170.49%
	General Government Total	146,332	144,000	249,356	252,000	-	252,000	75.00%
Charges for Services - Police Department								
	Police - Arrest Fees	53,425	58,000	75,000	76,000	-	76,000	31.03%
	Police- Escort Services	1,900	1,000	2,150	2,000	-	2,000	100.00%
	Police - Police Reports	5,438	6,000	6,000	6,000	-	6,000	0.00%
	Police - Records Check	156	-	90	-	-	-	-
	Police - Unclaimed Money	1,704	2,000	-	-	-	-	-100.00%
	Police Department Total	62,623	67,000	83,240	84,000	-	84,000	25.37%
Charges for Services - Fire Department								
	Fire - EMS Athletic Standbys	65,293	76,000	76,000	77,000	-	77,000	1.32%
	Fire - EMS Transport - Emergicon	2,987,597	2,300,000	2,800,000	2,500,000	-	2,500,000	8.70%
	Fire - EMS Transport (County)	308,605	303,000	303,000	306,000	-	306,000	0.99%
	Fire - Auto Fire Alarm	33,071	20,000	24,224	20,000	-	20,000	0.00%
	Fire - Auto Hood Test	2,200	1,000	1,200	1,000	-	1,000	0.00%
	Fire - Daycare Centers	1,550	1,000	1,000	1,000	-	1,000	0.00%
	Fire - Fire Sprinkler/Standpipe	22,027	14,000	14,000	14,000	-	14,000	0.00%
	Fire - Foster Homes	150	-	-	-	-	-	-
	Fire - Fuel Line Leak	10,492	2,000	6,000	6,000	-	6,000	200.00%
	Fire - Fuel Tank Leak	500	-	-	-	-	-	-
	Fire - Health Care Facilities	1,300	1,000	1,000	1,000	-	1,000	0.00%
	Fire - Nursing Homes	450	-	150	-	-	-	-
	Fire Department Total	3,433,235	2,718,000	3,226,574	2,926,000	-	2,926,000	7.65%
Charges for Services - Planning and Development Dept								
	P&DS - Misc Fees	747,071	560,000	679,951	650,000	-	650,000	16.07%
	Planning and Development Total	747,071	560,000	679,951	650,000	-	650,000	16.07%
Charges for Services - Community Services								
	CS - Administration Fees	1,200	1,000	1,000	1,000	-	1,000	-
	CS - Mowing Charges	5,038	1,000	5,000	5,000	-	5,000	400.00%
	Community Services Total	6,238	2,000	6,000	6,000	-	6,000	200.00%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Charges for Services - Parks and Recreation								
	PARD - Recreation Programs	40,555	30,000	30,000	30,000	-	30,000	0.00%
	PARD - Grave Open/Close Fee	125	-	25	-	-	-	-
	PARD - Post Burial Fees	19,600	21,000	21,000	21,000	-	21,000	0.00%
	PARD - Aquatics-Jr Lifeguard	1,375	2,000	2,000	2,000	-	2,000	0.00%
	PARD - Aquatics-Lifeguard Train	1,735	11,000	11,000	11,000	-	11,000	0.00%
	PARD - Southwood Pool Rec Programs	17,990	25,000	25,000	25,000	-	25,000	0.00%
	PARD - Adamson Lagoon Rec Programs	195,839	182,000	182,000	184,000	-	184,000	1.10%
	PARD - Concessions-Adamson Pool	2	-	-	-	-	-	-
	PARD - Swim Lessons Rec Programs	61,303	75,000	99,120	65,000	-	65,000	-13.33%
	PARD - Water Fitness Rec Programs	4,100	4,000	4,000	4,000	-	4,000	0.00%
	PARD - Swim Team Rec Programs	30,562	28,000	28,000	28,000	-	28,000	0.00%
	PARD - Senior Center Rec Programs	-	11,000	11,000	11,000	-	11,000	0.00%
	PARD - Sw Ctr Concessions	55	-	295	-	-	-	-
	PARD - Lincoln Center Rec Programs	53,426	45,000	55,000	56,000	-	56,000	24.44%
	PARD - National Center Rec Programs	7,450	5,000	7,000	5,000	-	5,000	0.00%
	PARD - SW Ctr Comm Rec Programs	2,422	2,000	3,625	4,000	-	4,000	100.00%
	PARD - RE Meyer Ctr Rec Programs	18,120	21,000	21,000	21,000	-	21,000	0.00%
	PARD - Adult Softball Rec Programs	74,320	74,000	74,000	74,000	-	74,000	0.00%
	PARD - Adult Volleyball Rec Programs	14,270	11,000	11,000	11,000	-	11,000	0.00%
	PARD - Youth Basketball Rec Programs	48,569	45,000	45,000	45,000	-	45,000	0.00%
	PARD - Youth Flag Football Rec Programs	10,158	12,000	12,000	12,000	-	12,000	0.00%
	PARD - Adult Kickball Rec Programs	12,740	12,000	12,000	12,000	-	12,000	0.00%
	PARD - Challenger Sports Rec Programs	380	-	179	-	-	-	-
	PARD - Tennis Instruction Rec Programs	13,244	15,000	15,000	15,000	-	15,000	0.00%
	PARD - Ultimate Frisbee Rec Programs	2,160	1,000	1,000	1,000	-	1,000	0.00%
	PARD - Adult Basketball Rec Programs	3,850	4,000	4,000	4,000	-	4,000	0.00%
	PARD - Camps & Clinics	12,030	9,000	9,244	9,000	-	9,000	0.00%
	PARD - Youth Tennis	25,011	25,000	25,000	25,000	-	25,000	0.00%
	PARD - Xtra Education Rec Programs	1,095	3,000	3,000	3,000	-	3,000	0.00%
	Parks and Recreation Total	672,486	673,000	711,488	678,000	-	678,000	0.74%
	Charges for Services Total	5,067,985	4,164,000	4,956,609	4,596,000	-	4,596,000	10.37%
Fines and Penalties								
	Gen Gov't - Fines/Penalties-Parking	67,785	92,000	-	-	-	-	-100.00%
	Court - City Omni	10,073	10,000	10,809	11,000	-	11,000	10.00%
	Court - Court Dismissal Fees	6,430	7,000	9,910	10,000	-	10,000	42.86%
	Court - Expungement Fee	12,690	14,000	11,640	12,000	-	12,000	-14.29%
	Court - General Admin Fees	29,869	33,000	39,655	40,000	-	40,000	21.21%
	Court - Notary Fees	84	-	54	-	-	-	-
	Court - Teen Court Admin Fees	10	-	71	-	-	-	-
	Court - Time Pmt Fee/Unreserved	3,027	5,000	5,000	5,000	-	5,000	0.00%
	Court - Warrant Service Fee	24,722	25,000	26,343	25,000	-	25,000	0.00%
	Court - Fines/Penalties-Bond Forfeits	-	-	558	1,000	-	1,000	100.00%
	Court - Fines/Penalties-Chld Safety Fd	38,989	30,000	45,225	46,000	-	46,000	53.33%
	Court - Fines/Penalties-ChldSafeT Seat	26,125	27,000	36,051	36,000	-	36,000	33.33%
	Court - Fines/Penalties-CityPrkg Fines	3,820	4,000	4,000	4,000	-	4,000	0.00%
	Court - Fines/Penalties-CivilPrkg Fine	7,499	13,000	13,000	22,000	-	22,000	69.23%
	Court - Fines/Penalties-Miscellaneous	2,151,184	2,270,000	2,610,274	2,500,000	-	2,500,000	10.13%
	Court - Fines/Penalties-Traffic Fines	19,178	21,000	25,088	25,000	-	25,000	19.05%
	Court - Fines/Penalties-Cr Access Bus	-	-	-	-	-	-	-
	Fines & Penalties Total	2,401,486	2,551,000	2,837,678	2,737,000	-	2,737,000	7.29%
Licenses and Permits								
	Gen Gov't - License/Permit-Mixed Drink	62,315	52,000	45,990	46,000	-	46,000	-11.54%
	Gen Gov't - License/Permit-Cr Acc Bus Reg	150	-	-	-	-	-	-
	PD - License/Permit-Child Safe Prog	105,986	91,000	98,478	99,000	-	99,000	8.79%
	PD - License/Permit-Taxi	805	-	160	-	-	-	-
	PD - License/Permit-Itinerant Vend	3,095	4,000	4,000	4,000	-	4,000	0.00%
	PD - License/Permit-Livestock Per	560	-	525	1,000	-	1,000	100.00%
	Fire - License/Permit-Ambulance Lic	5,100	-	2,500	3,000	-	3,000	100.00%
	Fire - License/Permit-Fire Burn	9,550	7,000	7,000	7,000	-	7,000	0.00%
	P&DS - Contractor Reg	31,649	39,000	39,000	39,000	-	39,000	0.00%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
	P&S - Permits	2,571,478	2,650,000	1,768,283	1,500,000	-	1,500,000	-43.40%
	CS - Rental Registration	67,875	40,000	107,320	40,000	-	40,000	0.00%
	PARD-Lic/Per-Vendor - Adult Softball	4,256	4,000	4,000	4,000	-	4,000	0.00%
	Licenses & Permits Total	2,862,819	2,887,000	2,077,256	1,743,000	-	1,743,000	-39.63%
Rents, Royalties and Contributions								
	PARD - Rentals-Ball fields	130,280	60,000	100,000	110,000	-	110,000	83.33%
	PARD - Rentals-Park Pavilions	44,740	40,000	48,000	50,000	-	50,000	25.00%
	PARD - Rentals-WPC Amphitheater	18,420	20,000	20,000	20,000	-	20,000	0.00%
	GF-ND-Rev-Rent-Misc	-	339,331	-	-	-	-	-100.00%
	GF-ND-Rev-Lease Revenue	345,537	-	339,331	351,600	-	351,600	100.00%
	PARD -SW Pool-Rental	2,175	2,000	2,917	3,000	-	3,000	50.00%
	PARD - Rentals-Adamson Lagoon	23,080	20,000	20,000	20,000	-	20,000	0.00%
	PARD - Rentals-Lincoln Center	26,900	22,000	25,546	26,000	-	26,000	18.18%
	PARD - Lick Creek Nature Center	5,648	7,000	7,000	7,000	-	7,000	0.00%
	PARD - Rentals-SW Center-Community	24,586	11,000	37,033	37,000	-	37,000	236.36%
	PARD - Rentals-R.E.Meyer Center	6,216	5,000	4,939	5,000	-	5,000	0.00%
	Rents, Royalties & Contributions Total	627,581	526,331	604,766	629,600	-	629,600	19.62%
Contributions								
	GG-Rev-Contr/Donate-Misc	32	-	18	-	-	-	-
	GF-PD-Rev-Contr/Donate-Misc	800	-	-	-	-	-	-
	PD-Rev-Contrib/Sponsor	500	1,000	100	-	-	-	-100.00%
	GF-FD-Rev-Contrib/Sponsor	200	-	-	-	-	-	-
	Contributions Total	1,532	1,000	118	-	-	-	-100.00%
Other Revenue								
	GF-GG-Rev-Restitution	-	-	3,150	3,000	-	3,000	100.00%
	Gen Gov't - Misc Operating Revenues	2,759	3,000	3,000	3,000	-	3,000	0.00%
	Fiscal - Other Fees-Credit Card Conven	61,974	45,000	73,644	74,000	-	74,000	64.44%
	Fiscal - Misc Operating Revenues	155	-	-	-	-	-	-
	Police - SRO Reimbursement	5,492	4,000	4,277	4,000	-	4,000	0.00%
	PD - Restitution	4,717	4,000	8,766	9,000	-	9,000	125.00%
	PD - Misc Operating Revenues	200,686	152,000	280,000	283,000	-	283,000	86.18%
	PARD - Misc Operating Revenues	42,177	21,000	30,586	31,000	-	31,000	47.62%
	Other Revenue Total	317,960	229,000	403,423	407,000	-	407,000	77.73%
Nongovernmental Grants								
	GF-FD-Grants-Non Govt	4,149	-	20,000	-	-	-	-
	GF-PK-Rev-PARD-Grants-NonGov	1,440	-	-	-	-	-	-
	Nongovernmental Grants Total	5,589	-	20,000	-	-	-	-
Intergovernmental								
	GG-Rev-Grants-Federal	-	-	8,666	-	-	-	-
	PD - Grants-Federal	15,686	-	-	-	275,700	275,700	100.00%
	PD - Grants-State	51,197	309,921	309,921	313,000	-	313,000	0.99%
	PD - Other Intergovt-Reimb Costs	14,843	6,000	6,000	6,000	-	6,000	0.00%
	Fire - Grants-Federal	516,826	888,000	400,000	647,423	-	647,423	-27.09%
	Fire - Grants-State	178,409	-	31,923	32,000	-	32,000	100.00%
	Fire - Other Intergovt-Reimb Costs	353,186	342,000	350,202	354,000	-	354,000	3.51%
	Fire - Training Reimbursement	898	1,000	1,000	1,000	-	1,000	0.00%
	Fire - Task Force Reimbursement	64,291	58,000	58,000	59,000	-	59,000	1.72%
	PARD-Intergov-Reimb	7,000	7,000	7,000	7,000	-	7,000	0.00%
	Intergovernmental Total	1,202,335	1,611,921	1,172,712	1,419,423	275,700	1,695,123	5.16%
Utility Transfer								
	Utility Transfer-Electric	9,549,996	9,765,000	9,765,000	9,863,000	-	9,863,000	1.00%
	Utility Transfer-Solid Waste	1,147,296	1,302,380	1,302,380	1,400,000	-	1,400,000	7.50%
	Utility Transfer-Wastewater	1,905,000	1,984,000	1,984,000	2,186,000	-	2,186,000	10.18%
	Utility Transfer-Water	1,882,404	1,945,000	1,945,000	2,247,000	-	2,247,000	15.53%
	Utility Transfer Total	14,484,696	14,996,380	14,996,380	15,696,000	-	15,696,000	4.67%
Misc Non-Operating								
	Gen Gov't - Cash Over/Short	34,137	35,000	35,000	35,000	-	35,000	0.00%
	Gen Gov't - Fiber Lease Income	12,239	-	-	-	-	-	-

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in
								Budget from
								FY23 to FY24
	Gen Gov't - Sale of Scrap Metal	25,232	12,000	30,474	31,000	-	31,000	158.33%
	Gen Gov't - Misc Nonoperating Revenue	136,869	202,000	280,917	163,000	-	163,000	-19.31%
	Gen Gov't - Economic Dev. Misc Nonoperating Rev	-	-	1,875	2,500	800,000	802,500	100.00%
	Fiscal - Collection Service Fees	311	1,000	1,000	1,000	-	1,000	0.00%
	GF-PD-Rev-Misc Nonop Rev	1,251	-	-	-	-	-	-
	Fire - Reimbursed Expenses	2,991	2,000	24,523	25,000	-	25,000	1150.00%
	PARD - Reimbursed Expenses	65	-	-	-	-	-	-
	IT - Reimbursed Expenses	987	-	-	-	-	-	-
	Misc Non-Operating Total	214,081	252,000	373,789	257,500	800,000	1,057,500	319.64%
Gain (loss) on sale of assets								
	Non-Dept - Proceeds from Sale of Property	2,471,525	-	1,429,891	-	-	-	-
	Gain (loss) on sale of assets Total	2,471,525	-	1,429,891	-	-	-	-
Transfers In								
	Transfer In-Community Dev Fd	10,295	-	-	-	-	-	-
	Transfer In-Hotel Tax Fd	-	-	-	100,000	-	100,000	100.00%
	Transfer In - ARA Fund	21,999,522	1,000,000	1,000,000	400,000	-	400,000	-60.00%
	Transfer In-NG Parking Fd	-	300,000	300,000	350,000	-	350,000	16.67%
	Transfer In-Drainage Fd	105,084	-	-	-	-	-	-
	Transfers In Total	22,114,901	1,300,000	1,300,000	850,000	-	850,000	-34.62%
Transfer In - CIP								
	Transfer In-GG CIP Fund	2,063,000	-	-	-	-	-	-
	Transfers In CIP Total	2,063,000	-	-	-	-	-	-
Transfer In - Replacement								
	Transfer In-Fleet Repl Fd	696,703	6,683,138	6,683,138	1,296,000	-	1,296,000	-80.61%
	Transfer In-IT Repl Fund	443,822	312,572	450,000	786,861	-	786,861	151.74%
	Transfer In-Equip Replace Fd	282,243	-	-	-	-	-	-
	Transfers In Replacements Total	1,422,767	6,995,710	7,133,138	2,082,861	-	2,082,861	-70.23%
G&A Transfers In								
	G&A Transfer In-Park Escrow Fd	23,590	-	-	-	-	-	-
	G&A Transfer In-Spring Creek	3,240	-	-	-	-	-	-
	G&A Transfer In-Hotel Tax Fd	185,184	213,169	213,169	520,467	-	520,467	144.16%
	G&A Transfer In-Electric Fd	1,723,620	1,899,117	1,899,117	2,072,845	-	2,072,845	9.15%
	G&A Transfer In-Water Fd	987,960	1,341,184	1,341,184	1,481,263	-	1,481,263	10.44%
	G&A Transfer In-Wastewater Fd	745,776	910,473	910,473	1,002,744	-	1,002,744	10.13%
	G&A Transfer In-Solid Waste Fd	845,280	964,131	964,131	1,200,169	-	1,200,169	24.48%
	G&A Transfer In-NG Parking Fd	135,240	144,930	144,930	158,258	-	158,258	9.20%
	G&A Transfer In-Gen Gov CIP Fd	68,496	51,903	51,903	43,302	-	43,302	-16.57%
	G&A Transfer In-Parks CIP Fd	23,592	94,249	94,249	175,151	-	175,151	85.84%
	G&A Transfer In-Streets CIP Fd	487,548	646,958	646,958	415,601	-	415,601	-35.76%
	G&A Transfer In-Elec CIP Fd	104,136	166,514	166,514	165,087	-	165,087	-0.86%
	G&A Transfer In-Water CIP Fd	139,068	149,387	149,387	239,743	-	239,743	60.48%
	G&A Transfer In-WW CIP Fd	250,644	198,362	198,362	327,837	-	327,837	65.27%
	G&A Transfer In-Drainage Fd	365,268	526,732	526,732	612,485	-	612,485	16.28%
	G&A Transfer In-Rdway Mnt Fd	215,760	257,961	257,961	289,783	-	289,783	12.34%
	G&A Transfer In-Rdway Mnt Fd	4,932	-	-	-	-	-	-
	G&A Transfers In Total	6,309,334	7,565,070	7,565,070	8,704,735	-	8,704,735	15.06%
General Fund Total		135,295,335	121,117,124	127,081,620	124,957,151	1,075,700	126,032,851	4.06%
DEBT SERVICE FUND REVENUES								
	Tax - Current Ad Valorem	21,788,560	24,273,550	24,273,550	28,859,722	-	28,859,722	18.89%
	Tax - Delinquent Ad Valorem	(14,370)	-	-	-	-	-	-
	Tax - Penal/Interest Ad Valorem	78,379	-	-	-	-	-	-
	Investment Income	77,059	50,000	350,000	150,000	-	150,000	200.00%
	* Memorial Cemetery Fund	466,164	468,073	468,073	-	-	-	-100.00%
	Debt Service Fund Total	22,395,792	24,791,623	25,091,623	29,009,722	-	29,009,722	17.01%

* Transfers in from other funds

HOTEL TAX FUND REVENUES

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
	Hotel/Motel Tax Revenue	6,476,487	6,495,000	6,857,300	6,900,000	-	6,900,000	6.24%
	Investment Income	148,079	200,000	397,958	400,000	-	400,000	100.00%
	Misc Non-Operating Revenue	10,234	10,000	10,000	10,000	-	10,000	0.00%
Hotel Tax Fund Total		6,634,800	6,705,000	7,265,258	7,310,000	-	7,310,000	9.02%
DRAINAGE FUND REVENUES								
	Investment Income	30,869	4,700	172,000	173,000	-	173,000	3580.85%
	Sales-Resident-Nontax	2,587,749	2,821,000	2,854,100	3,100,000	-	3,100,000	9.89%
	Sales-Commer-Nontax	607,994	642,900	646,000	695,000	-	695,000	8.10%
	Forfeitures-Discouts-Penalty	27,409	31,100	31,100	29,000	-	29,000	-6.75%
	Transfer In-Fleet Repl Fd	281,433	119,000	119,000	11,000	-	11,000	-90.76%
Drainage Fund Total		3,535,454	3,618,700	3,822,200	4,008,000	-	4,008,000	10.76%
ROADWAY MAINTENANCE FUND REVENUES								
	Sales - Residential/Non-Taxable	2,210,575	2,423,000	2,507,900	2,700,000	-	2,700,000	11.43%
	Sales - Residential-Multi	2,123,226	2,332,000	2,413,700	2,600,000	-	2,600,000	11.49%
	Sales - Commercial/Taxable	980,841	1,049,000	1,085,800	1,200,000	-	1,200,000	14.39%
	Investment Income	278	300	20,000	17,000	-	17,000	5566.67%
	Forfeiture/Discouts/Penalties	45,682	43,600	46,300	47,000	-	47,000	7.80%
Roadway Maintenance Fund Total		5,360,603	5,847,900	6,073,700	6,564,000	-	6,564,000	12.25%
ELECTRIC FUND REVENUES								
	Sales - Residential/Taxable	59,871,856	57,550,000	63,000,000	63,500,000	-	63,500,000	10.34%
	Sales - Commercial/Taxable	26,233,751	27,050,000	29,000,000	28,000,000	-	28,000,000	3.51%
	Sales - Commercial/Non-Taxable	12,579,165	11,850,000	12,500,000	12,500,000	-	12,500,000	5.49%
	Sales-Res/Comm Power Chrg Adj	13,079,792	14,300,000	14,300,000	15,100,000	-	15,100,000	5.59%
	Sales - Security Lights	96,057	90,000	95,000	90,000	-	90,000	0.00%
	Sales - Other	15,145	15,000	15,000	15,000	-	15,000	0.00%
	Other Fees - Pole Contact and Use	356,330	300,000	350,000	300,000	-	300,000	0.00%
	Forfeiture/Discouts/Penalties	1,248,040	1,200,000	1,300,000	1,200,000	-	1,200,000	0.00%
	Other Fees - Connect Fees	361,200	350,000	350,000	350,000	-	350,000	0.00%
	Investment Income	225,269	227,000	1,466,055	1,468,000	-	1,468,000	546.70%
	Grants - NonGov	2,500	-	1,500	-	-	-	-
	Reimbursed Expenses	384,937	120,000	660,661	200,000	-	200,000	66.67%
	Collection Service Fees	10,054	10,000	10,000	10,000	-	10,000	0.00%
	Sale of Property	(769,904)	-	(311,699)	-	-	-	-
	Sale of Scrap Metal	25,430	20,000	20,000	20,000	-	20,000	0.00%
	Misc Operating Revenue	3,962,977	4,150,000	3,900,000	4,000,000	-	4,000,000	-3.61%
	Misc Non-Operating Revenue	1,119	-	668	-	-	-	-
	Other Non-Operating Street Lights Xfr	504,996	510,000	510,000	515,000	-	515,000	0.98%
	Transfer In-General Govt CIP	2,000,000	-	-	-	-	-	-
	Transfer In-Parks CIP Fd	54,681	-	-	-	-	-	-
	Transfer In-Streets CIP Fd	91,674	-	-	-	-	-	-
	Transfer In-Electric CIP Fd	10,264,386	19,580,000	19,580,000	24,020,000	-	24,020,000	22.68%
	Transfer In-Fleet Repl Fd	264,471	645,230	645,230	-	-	-	-100.00%
	G&A Tr In-Water Fd	435,792	517,207	517,207	578,153	-	578,153	11.78%
	G&A Tr In-WWW Fd	238,068	276,802	276,802	331,480	-	331,480	19.75%
Electric Fund Total		131,537,787	138,761,239	148,186,424	152,197,633	-	152,197,633	9.68%
WATER FUND REVENUES								
	Sales - Residential/Non-Taxable	12,475,205	10,550,000	12,500,000	12,383,000	-	12,383,000	17.37%
	Sales - Commercial/Non-Taxable	8,623,692	7,450,000	8,750,000	8,628,000	-	8,628,000	15.81%
	Sales-Commercial-Effluent	-	-	-	-	-	-	-
	Sales - Commercial Industrial	833,468	600,000	800,000	890,000	-	890,000	48.33%
	Other Fees - Connect Fees	171,315	169,000	169,000	181,000	-	181,000	7.10%
	Sales-Water Taps	484,581	500,000	250,000	204,000	-	204,000	-59.20%
	Other Fees-Fire Flow	4,700	5,000	5,829	5,000	-	5,000	0.00%
	Forfeiture/Discouts/Penalties	186,384	176,000	176,000	180,000	-	180,000	2.27%
	Reimbursed Expenses	15	-	-	-	-	-	-
	Other Fees-Misc Operating Rev	2,500	1,500	1,886	-	-	-	-100.00%
	Investment Income	84,967	36,000	479,700	409,000	-	409,000	1036.11%
	Collection Service Fees	3	-	9	-	-	-	-
	Sale of Property	(72,303)	-	(4,863)	-	-	-	-
	Sale of Scrap Metal	9,196	5,000	26,566	10,000	-	10,000	100.00%
	Misc Non-Operating Revenue	27,500	27,000	27,500	27,000	-	27,000	0.00%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type Account Description	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Base Budget	FY24 Proposed SLAs	FY24 Proposed Budget	% Change in Budget from FY23 to FY24
Insurance Reimbursement	63,513	-	13,019	-	-	-	-
Transfer In-W CIP Fd	7,125,724	11,442,225	11,442,225	23,630,000	-	23,630,000	106.52%
Transfer In-W Imp Fee Fd	350,000	600,000	500,000	500,000	-	500,000	-16.67%
Transfer In-Fleet Repl Fd	66,391	62,868	62,868	190,000	-	190,000	202.22%
Water Fund Total	30,436,850	31,624,593	35,199,739	47,237,000	-	47,237,000	49.37%
WASTEWATER FUND REVENUES							
Sales - Residential/Non-Taxable	17,247,761	16,583,000	17,000,000	18,400,000	-	18,400,000	10.96%
Sales - Commercial/Non-Taxable	3,196,559	2,850,000	3,500,000	3,150,000	-	3,150,000	10.53%
Sales-Sewer Taps	253,950	205,000	175,000	100,000	-	100,000	-51.22%
Investment Income	123,284	49,000	691,224	508,000	-	508,000	936.73%
Forfeiture/Discounts/Penalties	206,484	205,000	200,000	205,000	-	205,000	0.00%
Sale of Property	(141,464)	-	-	-	-	-	-
Transfer In-WW CIP Fd	12,582,156	25,148,594	25,148,594	53,982,545	-	53,982,545	114.65%
Transfer In-WW Imp Fee Fd	2,600,000	3,500,000	3,500,000	2,000,000	-	2,000,000	-42.86%
Transfer In-Fleet Repl Fd	960,860	154,865	154,865	255,000	-	255,000	64.66%
Wastewater Fund Total	37,029,590	48,695,459	50,369,683	78,600,545	-	78,600,545	61.41%
SOLID WASTE FUND REVENUES							
Sales - Residential/Taxable	7,612,029	8,306,800	8,317,000	8,941,000	-	8,941,000	7.63%
Sales - Residential/Non-Taxable	20,352	41,500	42,000	45,000	-	45,000	8.43%
Sales - Commercial/Taxable	3,532,778	3,778,800	3,783,000	4,067,000	-	4,067,000	7.63%
Sales - Commercial/Non-Taxable	629,284	711,900	713,000	756,000	-	756,000	6.19%
Sales - State Surcharge	631	600	600	1,000	-	1,000	66.67%
Rent-Rolloff Ctr-Nt	6,029	6,800	6,800	7,000	-	7,000	2.94%
Rent-Rolloff Ctr-Tx	3,372	3,100	3,100	3,000	-	3,000	-3.23%
Forfeiture/Discounts/Penalties	113,292	125,400	125,400	127,000	-	127,000	1.28%
Other Fees-Taxable	37,291	43,900	43,900	47,000	-	47,000	7.06%
Other Fees-Nontaxable	5,478	5,000	5,000	5,000	-	5,000	0.00%
Invest Income-BVSWMA	323,300	321,550	321,550	260,000	-	260,000	-19.14%
Investment Income	20,468	3,400	122,000	125,000	-	125,000	3576.47%
Collection Svc Fees	3,734	3,600	3,600	4,000	-	4,000	11.11%
Sale of Scrap Metal	6,658	-	2,424	-	-	-	-
Misc Nonop Rev	-	-	44	-	-	-	-
Transfer In-Fleet Repl Fd	1,490,265	2,671,235	2,671,235	3,710,000	-	3,710,000	38.89%
Solid Waste Fund Total	13,804,959	16,023,585	16,160,653	18,098,000	-	18,098,000	12.95%
Funds Revenue Total	386,031,170	397,185,223	419,250,900	467,982,051	1,075,700	469,057,751	18.10%

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

BUDGET CHARTER

ARTICLE V

THE BUDGET

City Charter, 14th Edition
Amended November 2nd, 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

APPENDIX E

BUDGET CHARTER

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:

- I. 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

APPENDIX E

BUDGET CHARTER

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 SPRING 2023

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 a public hearing to allow for citizen participation in the budget preparation.
- c. The budget process shall span sufficient time to address policy and fiscal issues by the Council.
- d. A copy of the approved budget shall be filed with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.

2.4. ADOPTION.

Upon the presentation of a proposed budget document to the Council, the Council shall call and publicize a budget public hearing. The Council will subsequently adopt by ordinance such budget as it may have been amended as the City's Annual Budget, effective for the fiscal year beginning October 1.

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 overall budget to actual status for various funds. See Section 16.2 in the Account Operations Policy for further details.

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 within the same fund or department with a net zero impact to the Budget shall be under the control of the Director of Fiscal Services and the City Manager and may be distributed by them. Any transfer between funds and/or departments 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 GENERAL FUND 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.

1. Electric General Fund Transfer – The transfer from the Electric Fund to the City's General Fund will not exceed 9.0% of total budgeted operating revenues.

2. Water, Wastewater, and Solid Waste General Fund Transfers – The transfers from the Water, Wastewater, and Solid Waste Funds to the City’s General Fund will not exceed 10.0% of total budgeted operating revenues.

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 replacement schedule for IT equipment and will charge departments replacement costs in accordance with the IT Replacement section in the *MISCELLANEOUS FISCAL SERVICES POLICY*.

9.2. FLEET REPLACEMENT.

The City will maintain a replacement schedule for Fleet vehicles and related equipment and will charge departments replacement costs in accordance with the Fleet and Ghost Fleet Replacement section in the *MISCELLANEOUS FISCAL SERVICES POLICY*.

9.3. EQUIPMENT REPLACEMENT.

The City will maintain a replacement schedule for other equipment and will charge departments replacement costs in accordance with the Equipment Replacement section 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 Annual Comprehensive Financial Report (ACFR) that shall be presented to the Council within 120 calendar days of the City's fiscal year end. Accuracy and timeliness of the ACFR are the responsibility of City staff. The ACFR 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 20% 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.

For certain Enterprise Funds, the City established Risk Mitigation Funds to reduce the financial impact of significant future events. These Risk Mitigation Funds are intended to reduce the impact on the customer base. Service type and operational and capital expenses will affect the amount maintained in each Risk Mitigation Fund. Expenses considered by the City include both historical and projected amounts.

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 are met in a timely manner. The fund maintains a reserve balance calculated as 10% of budgeted expenses.

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 April 2023)

Date incorporated:	October, 1938
Date first charter adopted:	October, 1938
Date present charter adopted:	November, 2021
Date of last charter amendment:	November, 2021
Form of government:	Council-Manager

Elections:

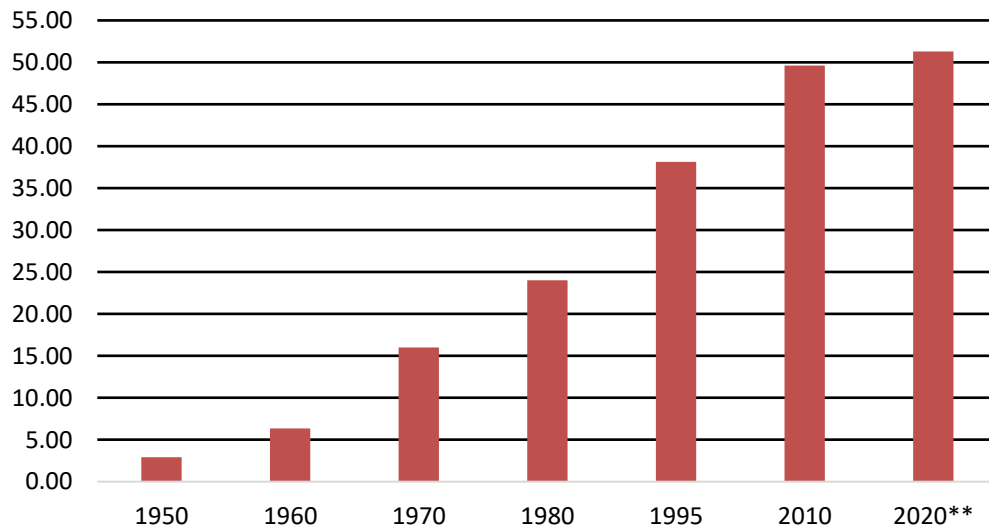
Total registered voters* (November 2022):	61,101
Registered voters voting in last municipal election (November 2022):	27,138
% of registered voters voting in last municipal election (November 2022):	44.41%

* Number of registered voters may include college students, active military personnel, etc.

Miles of streets

Centerline Miles (CoCS, TXDoT, TAMU, Private & County)	600.40
Centerline Miles maintained by City	358.68

Area in Square Miles



** The City's area of 51.28 square miles has remained the same since 2020.

Appendix G-2

Population and Demographic Estimates

Population	2023 *	126,477
Count	2022	125,954
	2021	124,207
	2020	121,861
	2015	106,581
	2010	93,857
	2000	67,890
	1990	52,456
	1980	37,272
	1970	17,676

Sex and Age

Male	51.2%
Female	48.8%

Under 5 years	5.5%
5 to 9 years	6.2%
10 to 14 years	4.2%
15 to 19 years	14.3%
20 to 24 years	25.3%
25 to 34 years	14.5%
35 to 44 years	9.8%
45 to 54 years	7.0%
55 to 59 years	2.8%
60 to 64 years	3.7%
65 to 74 years	4.7%
75 to 84 years	1.7%
85 years and older	0.3%
Median Age	22.9

Race

White	62.8%
Black or African American	7.5%
Hispanic or Latino	17.5%
American Indian and Alaska Native	0.1%
Asian	8.9%
Native Hawaiian and Other Pacific Islander	0.4%
Some other race	0.1%
Two or more races	2.7%

* Source: City of College Station, Department of Planning and Development Services estimate as of April 2023.

** Estimated end of year data provided by Planning & Development Services.

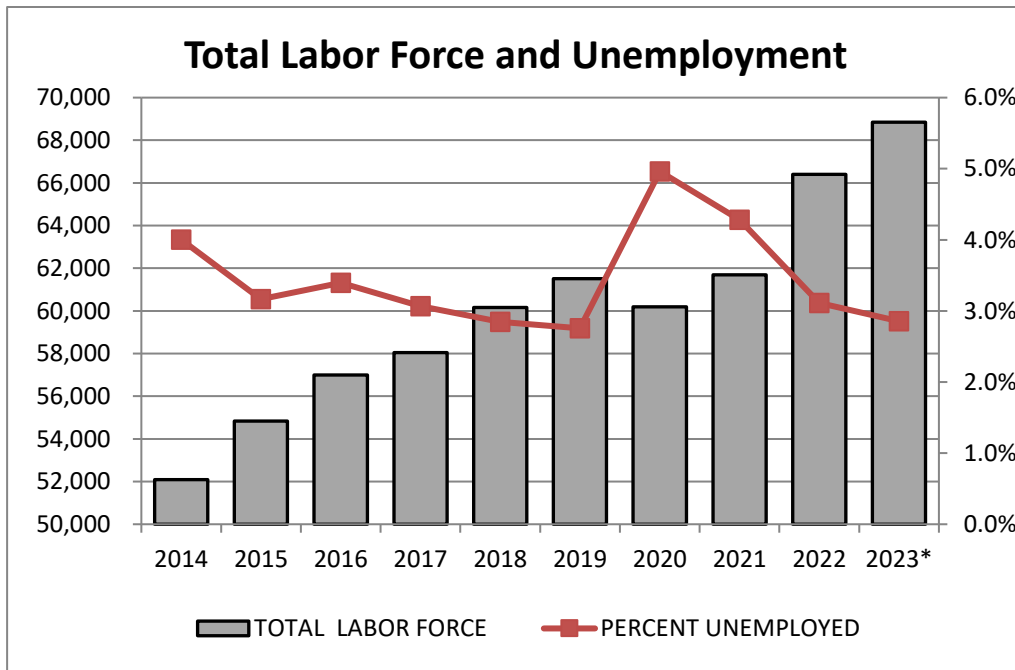
All other years present U.S. Census data.

Source: U.S. Census Bureau, 2021 American Community Survey

Appendix G-3

Primary Labor Force for College Station 2014 - 2023

YEAR	TOTAL LABOR FORCE	NUMBER EMPLOYED	NUMBER UNEMPLOYED	PERCENT UNEMPLOYED
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	61,685	59,045	2,640	4.3%
2022	66,405	64,339	2,066	3.1%
2023*	68,851	66,886	1,965	2.9%



Source: Texas Workforce Commission

* Data reflects labor force and employment through April 2023.

Appendix G-4 Economic Characteristics

Civilian Labor Force Occupations for College Station

Civilian employed population 16 years and over:

Management, professional, and related occupations	50.0%
Service occupations	16.8%
Sales and office occupations	20.9%
Construction, extraction, maintenance and repair occupations	4.3%
Production, transportation, and material moving occupations	8.0%

Source: U.S. Census Bureau, 2021 American Community Survey 5-year Estimate

Income and Benefits for College Station (in 2021 Inflation-Adjusted Dollars)

Households

Less than \$10,000	13.1%
\$10,000 to \$14,999	6.6%
\$15,000 to \$24,999	10.2%
\$25,000 to \$34,999	8.8%
\$35,000 to \$49,999	11.2%
\$50,000 to \$74,999	15.4%
\$75,000 to \$99,999	10.0%
\$100,000 to \$149,999	12.3%
\$150,000 to \$199,999	6.0%
\$200,000 or more	6.4%
Median household income (dollars)	\$50,089
Mean household income (dollars)	\$76,307

Families

Less than \$10,000	5.6%
\$10,000 to \$14,999	2.6%
\$15,000 to \$24,999	5.7%
\$25,000 to \$34,999	3.4%
\$35,000 to \$49,999	10.0%
\$50,000 to \$74,999	16.2%
\$75,000 to \$99,999	13.5%
\$100,000 to \$149,999	20.0%
\$150,000 to \$199,999	11.1%
\$200,000 or more	11.9%
Median family income (dollars)	\$86,323
Mean family income (dollars)	\$113,960

Non-family Households

Median household income (dollars)	\$28,020
Mean household income (dollars)	\$40,223

Mean travel time to work (minutes) 17

Source: U.S. Census Bureau, 2021 American Community Survey 5-year Estimate

Appendix G-5

Texas A&M University Enrollment

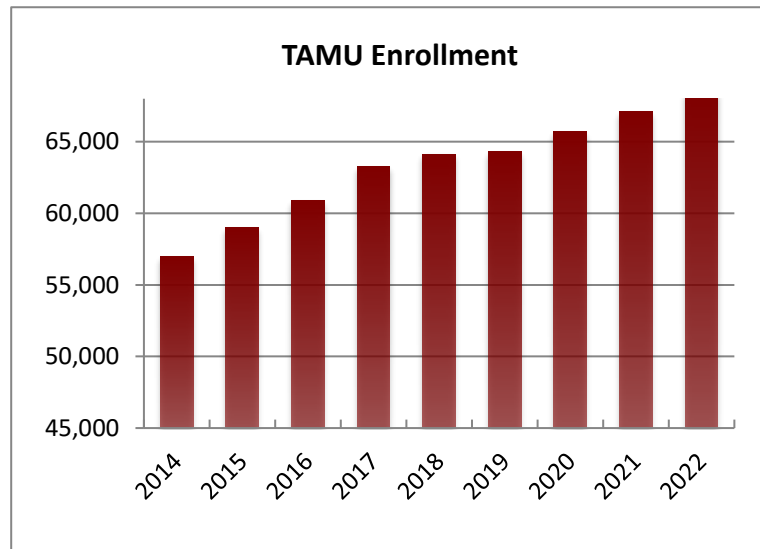


Established in 1876, Texas A&M University became the first public higher education institution in Texas.

The College Station campus posted a Fall 2022 enrollment of 68,461; 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
2014	56,948
2015	58,993
2016	60,898
2017	63,287
2018	64,126
2019	64,300
2020	65,684
2021	67,133
2022	68,461



Source: Texas A&M University DARS Enrollment Profile database. As of June 2023, preliminary Fall 2023 enrollment data was not available.

Texas A&M University has enrolled 74,829 students across several locations including Bryan-College Station, Galveston, Houston and Qatar. Of the total enrollment, 68,461 students are located in and around College Station.

Appendix G-6

City of College Station Principal Property Taxpayers

College Station - Top 10 Taxpayers	Type of Business	2022 Assessed Valuation	Percent of Total Assessed Valuation
FujiFilm Diosynth Biotech TX LLC	Pharmaceutical Manufacturing	\$267,892,871	2.66%
Sterling-A&M High Rise LLC	Student Housing Development	68,606,486	0.68%
The Standard at College Station LLC	Luxury Apartment Student Living	65,487,384	0.65%
CPP College Station I, LLC	Cottage Residential Apartments	59,928,422	0.59%
Northpoint Crossing Residential I Owner LLC	Student Apartment Living	58,470,000	0.58%
Northpoint Crossing Residential II Owner LLC	Student Apartment Living	57,960,000	0.58%
Weinberg Israel	Fourplex Apartment Living	53,573,519	0.53%
SW Meadows Point, LP	Apartment Living	51,924,350	0.52%
Culpepper Family LP	The Stack-Student Living	51,180,666	0.51%
SHP - The Callaway House LP	Student Apartment Living	46,956,270	0.47%
		\$781,979,968	7.76%
Top 5 Commercial Taxpayers *	Type of Business	Assessed Valuation	Valuation
Post Oak Mall - College Station LLC	Retail Mall Space	\$38,569,904	0.38%
HEB;H E Butt Store Prop CO #1	Grocery Store	36,426,429	0.36%
Century Square Commercial Venture LLC	Mix-Use Retail, Office, Living	35,860,624	0.36%
Wal-Mart Real Estate Business Trust	Large Box Retail/Grocery	33,275,630	0.33%
Encino Trace Apartments LLC	Student Apartment Living	32,008,987	0.32%
		\$176,141,574	1.75%
Top 5 Industrial Taxpayers *	Type of Business	Assessed Valuation	Valuation
FujiFilm Diosynth Biotech TX LLC	Pharmaceutical Manufacturing	\$267,892,871	2.66%
Dealer Computer Services INC	Automotive Retailing Computer Software	18,766,378	0.19%
Lawson Properties II LLC	Commercial & Residential Property Management	5,063,513	0.05%
AT&T Mobility LLC	Cell and Equipment Towers	3,894,042	0.04%
Crown Castle Fiber LLC	Fiber Optics Line	3,774,611	0.04%
		\$299,391,415	2.97%

Source: Brazos County Appraisal District

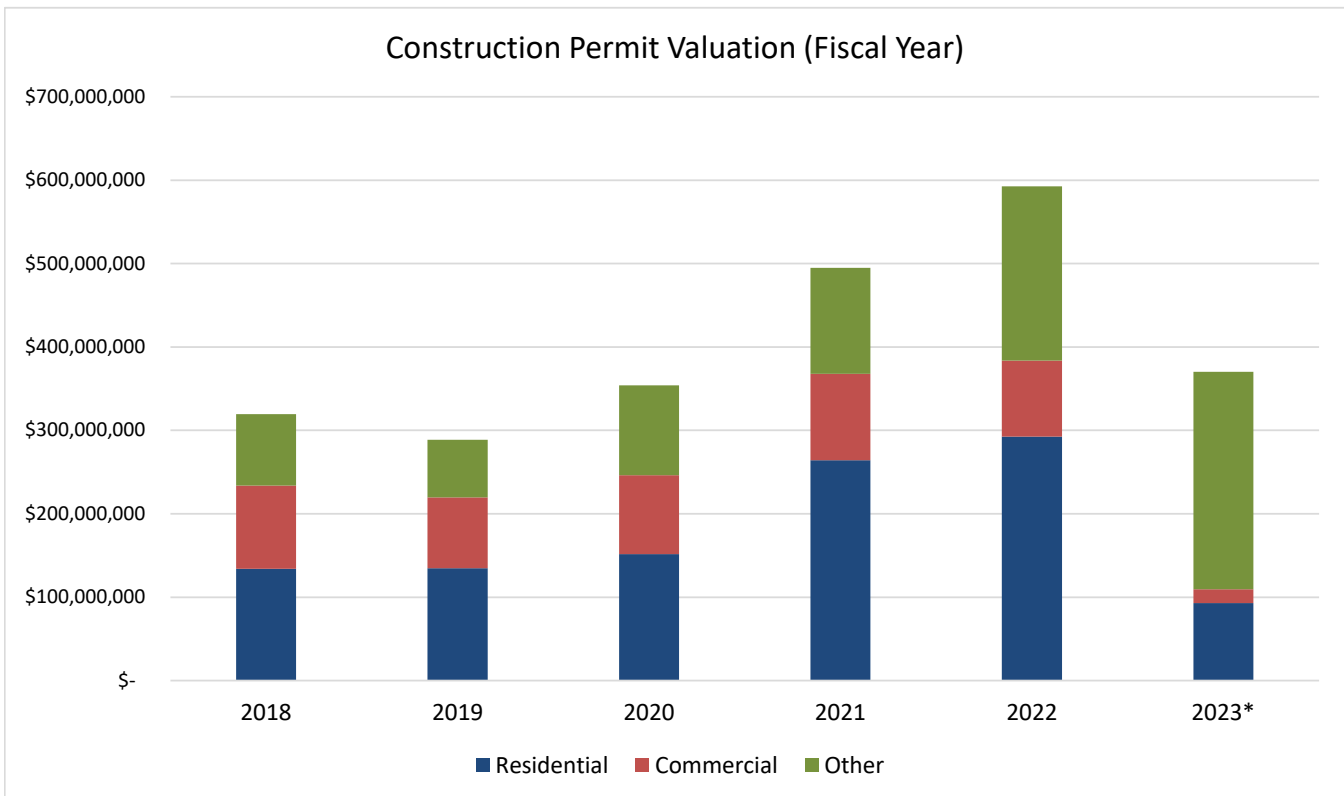
*Taxpayers may own additional land that is not classified as commercial or industrial therefore the value is not picked up on the commercial and industrial value report.

Appendix G-7

City of College Station Construction Permits Last Five Fiscal Years

Year	Residential Construction		Commercial Construction		Other Construction**		Total	
	Permits	Value	Permits	Value	Permits	Value	Permits	Value
2018	576	\$134,149,840	78	\$ 99,518,538	7,001	\$ 85,953,239	7,655	\$319,621,617
2019	427	\$134,715,615	75	\$ 84,836,106	6,051	\$ 69,235,122	6,553	\$288,786,843
2020	450	\$151,628,182	88	\$ 94,770,625	5,539	\$107,428,960	6,077	\$353,827,767
2021	680	\$264,164,956	70	\$103,655,771	7,233	\$127,057,615	7,983	\$494,878,342
2022	703	\$ 292,403,023	72	\$ 91,275,353	7,253	\$ 208,776,170	8,028	\$592,454,546
2023*	327	\$ 92,930,257	29	\$ 16,496,307	3,932	\$ 260,872,227	4,288	\$370,298,791

**Other Construction includes all new pools, remodels/renovations, new roofs, demolitions, slab only and other improvements.



* Year-to-date totals through May 2023

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

Appendix G-8

Parks System Inventory

PARK NAME	TYPE	STATUS	ACREAGE	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	PICKLEBALL COURT	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	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	No		
Barracks II	Neighborhood	Developed	8.39	15	6	0	Yes	Yes	No	No	Yes	No	No	Yes	No	No	No	No	Yes	No	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	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	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	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	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	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	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	No		
Castlegate	Neighborhood	Developed	8.26	13	0	2	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	Yes	No	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	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	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	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	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	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	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	No		
Edelweiss	Neighborhood	Developed	10.89	5	11	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	Yes	No		
Edelweiss Gardens	Neighborhood	Developed	14.09	10	0	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	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	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	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	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	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	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	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	No	Yes	No	No	No	Yes	No	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	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	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	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	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	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	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	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	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	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	No		
Oaks	Community	Developed	7.94	2	0	1	No	Yes	No	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	No	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	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	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	No		
Reatta Meadows	Neighborhood	Developed	3	10	0	4	Yes	Yes	No	Yes	No	Yes	No	Yes	No	No	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	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	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	Yes	No	No	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	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	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	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	No	Yes	No	No		
University	Community	Developed	21.04	2	40	2	No	Yes	No	Yes	Yes	Yes	Yes	No	Yes	No	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	Yes	Yes	Yes	Yes	No	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	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	No		
Westside	Community	Undeveloped	102.25	1	0																					
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	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	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	No		
Woodcreek	Neighborhood	Developed	6.57	8	0	1	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	Yes	No	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	No		
Total (Neighborhood)	51		697.95	Acreeage per 1,000 residents			5.59																			
Total (Community)	14		1197.38	Acreeage per 1,000 residents			8.77																			
Total (Cemetery)	2		76.00																							
Total (Developed)		58																								
Total (Undeveloped)		9																								
Grand Total	67	65*	1895.33*				14.36																			
<i>* Cemeteries are not included in totals</i>																										
<i>* Acreeage per 1,000 residents is based on the April 2023 Population Estimate of 126,477</i>																										

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	Capital Projects Operations	Parks & Rec Dept	IT Dept	Electric Dept	Water Dept	Waste-water Dept
Governmental Funds													
Major Governmental Funds													
General Fund	X	X	X	X	X	X	X	X	X	X			
Debt Service Fund		X											
Non-Major Governmental Funds													
Economic Development Fund	X	X											
Efficiency Time Payment Fund		X											
Spring Creek Local Government Fund	X	X											
Capital Projects Funds													
General Gov't Projects Fund						X		X					
Parks Projects Fund								X					
Streets Projects Fund						X		X					
Special Revenue Funds													
Hotel Tax Fund	X	X							X				
Community Development Fund							X						
Roadway Maintenance Fund						X							
System-wide Water Impact Fee Fund					X							X	
System-wide WW Impact Fee Fund					X								X
Court Technology Fee Fund		X											
Court Security Fee Fund		X											
Truancy Prevention Fee Fund		X											
Police Seizure Fund			X										
Parkland Dedication Funds								X	X				
Sidewalk Zone Funds					X								
Memorial Cemetery Fund									X				
TX Ave Cemetery Maint. Fund									X				
Memorial Cem Maint. Fund									X				
Public, Ed & Gov't Fee Fund	X												
East Med Dist TIRZ #19	X	X											
Dartmouth Synthetic TIRZ	X	X											
R E Meyer Fund									X				
Drainage Utility Fund					X	X							
Roadway Impact Fee Funds					X	X							
Fun For All Playground Fund									X				
Federal Relief Fund	X	X											
Enterprise Funds													
Major Enterprise Funds**													
Electric Fund											X		
Water Fund												X	
Wastewater Fund													X
Non-Major Enterprise Funds													
Solid Waste Fund						X							
Northgate Parking Fund							X						
Capital Projects Funds													
Electric Projects Fund										X			
Water Projects Fund								X				X	
Wastewater Projects Fund								X					X
Internal Service Funds													
Insurance Funds	X												
Fleet Replacement Fund	X					X							
IT Replacement Fund	X								X				
Equipment Replacement Fund	X					X							
Fleet Maintenance Fund						X							
Utility Customer Service Fund		X											

*In many cases, the City Funds above are associated with multiple Departments. The relationships notated above are intended to reflect the Department(s) that is/are **primarily** responsible for the majority of the activity within the Fund.

*Due to changes to State ordinance, the Juvenile Case Manager Fee Fund closed during FY22 and its revenues and budget has been replaced with the Truancy Prevention Fee Fund.

** Included with the Major Enterprise Funds are each utilities' respective Risk Mitigation Fund.

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2013 PRINCIPAL - \$9,020,000* TRUE INTEREST COST (TIC): 3.387%

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.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						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	1,103,253					

*Denotes bifurcated maturity.

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2013 REFUNDING PRINCIPAL - \$11,740,000 TRUE INTEREST COST (TIC): 3.387%

Refunding of Series 2005 (GOB, CO & URB) and portion of 2005A (URB)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						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	124,250					

*Denotes bifurcated maturity.

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2014 PRINCIPAL - \$12,695,000* TRUE INTEREST COST (TIC): 2.589%

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
						8,260,000
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	1,834,438					

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2014 REFUNDING PRINCIPAL - \$23,170,000 TRUE INTEREST COST (TIC): 2.589%

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
						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	474,500					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2016 PRINCIPAL - \$8,265,000* TRUE INTEREST COST (TIC): 1.934%

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
						6,075,000
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	1,190,038					

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2016 REFUNDING PRINCIPAL - \$32,625,000 TRUE INTEREST COST (TIC): 1.934%

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
						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	1,336,775					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2017 PRINCIPAL - \$17,390,000* TRUE INTEREST COST (TIC): 2.489%

Street Projects - \$13,690,000 and Library Expansion - \$3,700,000

*Due to the premium and discount received on this debt issue, a total of \$16,505,000 in bonds was issued. Total debt proceeds received were \$17,390,000. A premium of \$885,000 was paid to the City.

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						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	3,063,059					

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2017 REFUNDING PRINCIPAL - \$13,295,000 TRUE INTEREST COST (TIC): 2.489%

Refunding of Series 2009 (GOB and CO)

<u>PAYMENT DATE</u>	<u>PRINCIPAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>INTEREST AMOUNT</u>	<u>TOTAL DUE ON PAYMENT DATE</u>	<u>TOTAL DUE EACH YEAR</u>	<u>PRINCIPAL AMOUNT OUTSTANDING</u>
						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	1,265,425					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2020 REFUNDING PRINCIPAL - \$15,355,000 TRUE INTEREST COST (TIC): 0.946%

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
						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	2,332,500					

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2020-A REFUNDING PRINCIPAL - \$16,930,000 TRUE INTEREST COST (TIC): 1.290%

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
						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	612,202					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2023 PRINCIPAL - \$6,570,000* TRUE INTEREST COST (TIC): 3.697%

Street Projects: \$2,000,000; Parks Projects: \$2,400,000; General Government Projects: \$2,500,000

*Due to the premium and discount received on this debt issue, \$6,570,000 in bonds were issued. Total proceeds received were \$7,060,015. A premium of \$490,015 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
						6,570,000
2-15-24	265,000	5.000%	174,108	439,108		
8-15-24			146,250	146,250	585,358	6,305,000
2-15-25	295,000	5.000%	146,250	441,250		
8-15-25			138,875	138,875	580,125	6,010,000
2-15-26	315,000	5.000%	138,875	453,875		
8-15-26			131,000	131,000	584,875	5,695,000
2-15-27	335,000	5.000%	131,000	466,000		
8-15-27			122,625	122,625	588,625	5,360,000
2-15-28	345,000	5.000%	122,625	467,625		
8-15-28			114,000	114,000	581,625	5,015,000
2-15-29	365,000	5.000%	114,000	479,000		
8-15-29			104,875	104,875	583,875	4,650,000
2-15-30	380,000	5.000%	104,875	484,875		
8-15-30			95,375	95,375	580,250	4,270,000
2-15-31	245,000	5.000%	95,375	340,375		
8-15-31			89,250	89,250	429,625	4,025,000
2-15-32	255,000	5.000%	89,250	344,250		
8-15-32			82,875	82,875	427,125	3,770,000
2-15-33	270,000	5.000%	82,875	352,875		
8-15-33			76,125	76,125	429,000	3,500,000
2-15-34	285,000	5.000%	76,125	361,125		
8-15-34			69,000	69,000	430,125	3,215,000
2-15-35	300,000	5.000%	69,000	369,000		
8-15-35			61,500	61,500	430,500	2,915,000
2-15-36	310,000	5.000%	61,500	371,500		
8-15-36			53,750	53,750	425,250	2,605,000
2-15-37	330,000	5.000%	53,750	383,750		
8-15-37			45,500	45,500	429,250	2,275,000
2-15-38	345,000	4.000%	45,500	390,500		
8-15-38			38,600	38,600	429,100	1,930,000
2-15-39	355,000	4.000%	38,600	393,600		
8-15-39			31,500	31,500	425,100	1,575,000
2-15-40	370,000	4.000%	31,500	401,500		
8-15-40			24,100	24,100	425,600	1,205,000
2-15-41	390,000	4.000%	24,100	414,100		
8-15-41			16,300	16,300	430,400	815,000
2-15-42	400,000	4.000%	16,300	416,300		
8-15-42			8,300	8,300	424,600	415,000
2-15-43	415,000	4.000%	8,300	423,300		
8-15-43						
Interest	3,073,708					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2013 PRINCIPAL - \$10,230,000* TRUE INTEREST COST (TIC): 3.900%

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
						6,070,000
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	1,364,453					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2014 PRINCIPAL - \$34,005,000* TRUE INTEREST COST (TIC): 3.900%

IT Projects: \$5,105,000; Street Projects: \$6,940,000; Electric Projects: \$8,750,000; Water Projects: \$6,500,000;
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
						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	5,496,375					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2016 PRINCIPAL - \$25,720,000* TRUE INTEREST COST (TIC): 2.401%

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
						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	3,259,122					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2017 PRINCIPAL - \$57,725,000* TRUE INTEREST COST (TIC): 2.777%

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
						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	11,746,566					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2018 PRINCIPAL - \$37,380,000* TRUE INTEREST COST (TIC): 3.259%

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
						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	8,281,139					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2019 PRINCIPAL - \$74,510,000* TRUE INTEREST COST (TIC): 2.677%

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
						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	18,358,125					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2020 PRINCIPAL - \$21,055,000* TRUE INTEREST COST (TIC): 1.859%

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
						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	4,631,341					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2021 PRINCIPAL - \$55,395,000* TRUE INTEREST COST (TIC): 1.875%

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
						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	14,031,710					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2022 PRINCIPAL - \$69,500,000* TRUE INTEREST COST (TIC): 3.650%

Street Projects: \$33,110,000; Parks Projects: \$10,000,000; General Government Projects: \$2,565,000; Electric Projects: \$10,000,000; Water Projects: \$8,430,000; Wastewater Projects: \$13,150,000

*Due to the premium and discount received on this debt issue, \$69,500,000 in bonds were issued. Total debt proceeds received were \$77,915,486. A premium of \$8,415,486 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
						65,410,000
2-15-24	2,285,000	5.000%	1,635,250	3,920,250		
8-15-24			1,578,125	1,578,125	5,498,375	63,125,000
2-15-25	2,410,000	5.000%	1,578,125	3,988,125		
8-15-25			1,517,875	1,517,875	5,506,000	60,715,000
2-15-26	2,535,000	5.000%	1,517,875	4,052,875		
8-15-26			1,454,500	1,454,500	5,507,375	58,180,000
2-15-27	2,660,000	5.000%	1,454,500	4,114,500		
8-15-27			1,388,000	1,388,000	5,502,500	55,520,000
2-15-28	2,800,000	5.000%	1,388,000	4,188,000		
8-15-28			1,318,000	1,318,000	5,506,000	52,720,000
2-15-29	2,940,000	5.000%	1,318,000	4,258,000		
8-15-29			1,244,500	1,244,500	5,502,500	49,780,000
2-15-30	2,790,000	5.000%	1,244,500	4,034,500		
8-15-30			1,174,750	1,174,750	5,209,250	46,990,000
2-15-31	2,930,000	5.000%	1,174,750	4,104,750		
8-15-31			1,101,500	1,101,500	5,206,250	44,060,000
2-15-32	3,075,000	5.000%	1,101,500	4,176,500		
8-15-32			1,024,625	1,024,625	5,201,125	40,985,000
2-15-33	3,235,000	5.000%	1,024,625	4,259,625		
8-15-33			943,750	943,750	5,203,375	37,750,000
2-15-34	3,405,000	5.000%	943,750	4,348,750		
8-15-34			858,625	858,625	5,207,375	34,345,000
2-15-35	3,580,000	5.000%	858,625	4,438,625		
8-15-35			769,125	769,125	5,207,750	30,765,000
2-15-36	3,765,000	5.000%	769,125	4,534,125		
8-15-36			675,000	675,000	5,209,125	27,000,000
2-15-37	3,960,000	5.000%	675,000	4,635,000		
8-15-37			576,000	576,000	5,211,000	23,040,000
2-15-38	4,155,000	5.000%	576,000	4,731,000		
8-15-38			472,125	472,125	5,203,125	18,885,000
2-15-39	4,370,000	5.000%	472,125	4,842,125		
8-15-39			362,875	362,875	5,205,000	14,515,000
2-15-40	4,595,000	5.000%	362,875	4,957,875		
8-15-40			248,000	248,000	5,205,875	9,920,000
2-15-41	4,835,000	5.000%	248,000	5,083,000		
8-15-41			127,125	127,125	5,210,125	5,085,000
2-15-42	5,085,000	5.000%	127,125	5,212,125		
Interest	35,304,250					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2023 PRINCIPAL - \$28,585,000* TRUE INTEREST COST (TIC): 3.749%

Street Projects: \$8,800,000; General Government Projects: \$1,000,000; Electric Projects: \$10,500,000; Water
Projects: \$7,800,000; Wastewater Projects: \$2,000,000

*Due to the premium and discount received on this debt issue, \$28,585,000 in bonds were issued. Total proceeds
received were \$30,584,060. A premium of \$1,999,060 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
						28,585,000
2-15-24	4,725,000	5.000%	767,440	5,492,440		
8-15-24			555,725	555,725	6,048,165	23,860,000
2-15-25	875,000	5.000%	555,725	1,430,725		
8-15-25			533,850	533,850	1,964,575	22,985,000
2-15-26	925,000	5.000%	533,850	1,458,850		
8-15-26			510,725	510,725	1,969,575	22,060,000
2-15-27	965,000	5.000%	510,725	1,475,725		
8-15-27			486,600	486,600	1,962,325	21,095,000
2-15-28	1,010,000	5.000%	486,600	1,496,600		
8-15-28			461,350	461,350	1,957,950	20,085,000
2-15-29	1,070,000	5.000%	461,350	1,531,350		
8-15-29			434,600	434,600	1,965,950	19,015,000
2-15-30	1,120,000	5.000%	434,600	1,554,600		
8-15-30			406,600	406,600	1,961,200	17,895,000
2-15-31	1,020,000	5.000%	406,600	1,426,600		
8-15-31			381,100	381,100	1,807,700	16,875,000
2-15-32	1,065,000	5.000%	381,100	1,446,100		
8-15-32			354,475	354,475	1,800,575	15,810,000
2-15-33	1,125,000	5.000%	354,475	1,479,475		
8-15-33			326,350	326,350	1,805,825	14,685,000
2-15-34	1,180,000	5.000%	326,350	1,506,350		
8-15-34			296,850	296,850	1,803,200	13,505,000
2-15-35	1,240,000	5.000%	296,850	1,536,850		
8-15-35			265,850	265,850	1,802,700	12,265,000
2-15-36	1,305,000	5.000%	265,850	1,570,850		
8-15-36			233,225	233,225	1,804,075	10,960,000
2-15-37	1,365,000	5.000%	233,225	1,598,225		
8-15-37			199,100	199,100	1,797,325	9,595,000
2-15-38	1,440,000	5.000%	199,100	1,639,100		
8-15-38			163,100	163,100	1,802,200	8,155,000
2-15-39	1,510,000	4.000%	163,100	1,673,100		
8-15-39			132,900	132,900	1,806,000	6,645,000
2-15-40	1,565,000	4.000%	132,900	1,697,900		
8-15-40			101,600	101,600	1,799,500	5,080,000
2-15-41	1,625,000	4.000%	101,600	1,726,600		
8-15-41			69,100	69,100	1,795,700	3,455,000
2-15-42	1,695,000	4.000%	69,100	1,764,100		
8-15-42			35,200	35,200	1,799,300	1,760,000
2-15-43	1,760,000	4.000%	35,200	1,795,200		
8-15-43						
Interest	12,664,040					

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. In general, these transfers reimburse operating expenses incurred by the General Fund that the City can fund from a different revenue source. FY24 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, and Human Resources. 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.

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 purchase of replacement items, including computer hardware/software, vehicles, and equipment. The City offsets replacement 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. This category includes replacements laptops for multiple departments that do not meet the City's capitalization threshold. Contingency funding cover potential events not specifically accounted for in the departmental budgets.

APPENDIX I

GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

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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 ERP system replacement.

Capital Transfers Out

These are transfers to various capital project funds. In general, these transfers include cash contributions for specific projects.

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.

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APPENDIX I

GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed Changes	FY24 Proposed Budget
TRANSFERS IN						
Transfer In-Community Dev Fd	\$ (10,295)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In-Hotel Tax Fd	-	-	-	(100,000)	-	(100,000)
Transfer In-ARA Fund	(21,999,522)	(1,000,000)	(1,000,000)	(400,000)	-	(400,000)
Transfer In-Northgate Parking	-	(300,000)	(300,000)	(350,000)	-	(350,000)
Transfer In-Drainage Fd	(105,084)	-	-	-	-	-
TOTAL	(22,114,901)	(1,300,000)	(1,300,000)	(850,000)	-	(850,000)
TRANSFER IN - CIP						
Transfer In-General Government CIP	(2,063,000)	-	-	-	-	-
TOTAL	(2,063,000)	-	-	-	-	-
TRANSFER IN - REPLACEMENTS						
Transfer In-Fleet Replacement	(696,703)	(6,683,138)	(6,683,138)	(1,296,000)	-	(1,296,000)
Transfer In-IT Replacement	(443,822)	(312,572)	(450,000)	(786,861)	-	(786,861)
Transfer In-Equipment Replacement	(282,243)	-	-	-	-	-
TOTAL	(1,422,767)	(6,995,710)	(7,133,138)	(2,082,861)	-	(2,082,861)
GENERAL & ADMINISTRATIVE TRANSFERS IN						
G&A Transfer In-Park Escrow Fd	(23,590)	-	-	-	-	-
G&A Transfer In-Spring Creek Fd	(3,240)	-	-	-	-	-
G&A Transfer In-HOT Fd	(185,184)	(213,169)	(213,169)	(520,467)	-	(520,467)
G&A Transfer In-Electric Fd	(1,723,620)	(1,899,117)	(1,899,117)	(2,072,845)	-	(2,072,845)
G&A Transfer In-Water Fd	(987,960)	(1,341,184)	(1,341,184)	(1,481,263)	-	(1,481,263)
G&A Transfer In-Wastewater Fd	(745,776)	(910,473)	(910,473)	(1,002,744)	-	(1,002,744)
G&A Transfer In-Solid Waste Fd	(845,280)	(964,131)	(964,131)	(1,200,169)	-	(1,200,169)
G&A Transfer In-NG Parking Fd	(135,240)	(144,930)	(144,930)	(158,258)	-	(158,258)
G&A Transfer In-Gen Gov CIP Fd	(68,496)	(51,903)	(51,903)	(43,302)	-	(43,302)
G&A Transfer In-Parks CIP Fd	(23,592)	(94,249)	(94,249)	(175,151)	-	(175,151)
G&A Transfer In-Streets CIP Fd	(487,548)	(646,958)	(646,958)	(415,601)	-	(415,601)
G&A Transfer In-Elec CIP Fd	(104,136)	(166,514)	(166,514)	(165,087)	-	(165,087)
G&A Transfer In-Water CIP Fd	(139,068)	(149,387)	(149,387)	(239,743)	-	(239,743)
G&A Transfer In-WWW CIP Fd	(250,644)	(198,362)	(198,362)	(327,837)	-	(327,837)
G&A Transfer In-Drainage Fd	(365,268)	(526,732)	(526,732)	(612,485)	-	(612,485)
G&A Transfer In-Roadway Maintenance Fd	(215,760)	(257,961)	(257,961)	(289,783)	-	(289,783)
G&A Transfer In-Sidewalk Zone Fds	(4,932)	-	-	-	-	-
TOTAL	(6,309,334)	(7,565,070)	(7,565,070)	(8,704,735)	-	(8,704,735)
TRANSFERS OUT						
Transfer Out-Econ Dev Fd	375,000	350,000	350,000	350,000	-	350,000
Transfer Out - Electric - Street Lights	504,996	510,000	510,000	515,000	-	515,000
Transfer Out-Spring Creek Fd	217,492	-	-	-	-	-
Transfer Out-IT Replacement	2,000,000	2,000,000	2,000,000	2,000,000	-	2,000,000
TOTAL	3,097,488	2,860,000	2,860,000	2,865,000	-	2,865,000
CAPITAL TRANSFERS						
Transfer Out - General Government CIP	3,000,000	-	-	-	-	-
Transfer Out-Parks CIP Fd	695,000	450,000	450,000	-	-	-
Transfer Out - Streets CIP	2,385,525	-	1,399,825	-	-	-
Transfer Out - Wastewater CIP	-	-	-	500,000	-	500,000
TOTAL	6,080,525	450,000	1,849,825	500,000	-	500,000
TOTAL TRANSFERS (SOURCES) USES	\$ (22,731,990)	\$ (12,550,780)	\$ (11,288,383)	\$ (8,272,596)	\$ -	\$ (8,272,596)

APPENDIX I

GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

	FY22 Actual	FY23 Revised Budget	FY23 Year-End Estimate	FY24 Proposed Base Budget	FY24 Proposed Changes	FY24 Proposed Budget
PUBLIC AGENCY FUNDING						
Aggieland Humane Society	261,600	276,000	276,000	276,000	-	276,000
Amber Alert Network - Brazos Valley	5,000	5,000	5,000	5,000	-	5,000
Arts Council of Brazos Valley	33,212	35,000	35,000	35,000	-	35,000
Brazos Central Appraisal District	503,185	576,000	576,000	576,000	64,700	640,700
Brazos County Health District	482,723	478,029	478,029	478,029	-	478,029
Lions Club (4th of July)	16,500	16,500	16,500	16,500	1,000	17,500
Brazos Valley Economic Develop. Corp.	350,000	350,000	350,000	350,000	-	350,000
Never Forget Garden at Veterans Memorial	-	-	-	-	10,000	10,000
Unlimited Potential	-	240,000	150,000	-	-	-
TOTAL	1,652,220	1,976,529	1,886,529	1,736,529	75,700	1,812,229
CONSULTING SERVICES						
Deep East TX COG	9,000	5,000	5,000	5,000	-	5,000
Legislative Consulting	-	40,000	40,000	-	-	-
Eight20 Consulting	-	10,000	10,000	10,000	-	10,000
TOTAL	9,000	55,000	55,000	15,000	-	15,000
CAPITAL OUTLAY - REPLACEMENTS						
Replacement Purchases - Comp Hardware	190,108	34,000	34,000	92,825	-	92,825
Replacement Purchases - Vehicles	2,129,843	6,683,138	6,683,138	1,296,000	-	1,296,000
Capital-Land	75,000	7,425,000	7,425,000	-	-	-
Replacement Purchases - Mobile Video Cameras	260,677	-	-	-	-	-
TOTAL	2,655,628	14,142,138	14,142,138	1,388,825	-	1,388,825
OTHER						
Replacement Purchases - IT Non-Capital	288,933	370,601	450,000	694,036	-	694,036
Nonoper Exp-Inventory Loss	174	-	-	-	-	-
Other Operating - Miscellaneous	76	-	620,000	-	-	-
Nonoper Exp-Miscellaneous	70,581	-	-	500,000	-	500,000
TOTAL	359,765	370,601	1,070,000	1,194,036	-	1,194,036
CONTINGENCY						
Contingency	-	397,919	397,919	800,000	-	800,000
TOTAL	-	397,919	397,919	800,000	-	800,000
TOTAL OTHER (SOURCES) USES	\$ 4,676,613	\$ 16,942,187	\$ 17,551,586	\$ 5,134,390	\$ 75,700	\$ 5,210,090

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. 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.

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.

FY24 proposed funding is:

AGENCY	FUNDED BY	USE OF FUNDS	FY22 Actuals	FY23 Funding	FY24 Proposed
Aggieland Humane Society	General	operations & maintenance	\$ 261,600	\$ 276,000	\$ 276,000
Arts Council of the Brazos Valley	General	operations & maintenance	33,212	35,000	35,000
Brazos County Health Department	General	operations & maintenance	482,723	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	16,500	16,500	17,500
Brazos County Central Appraisal District	General	operations & maintenance	503,185	576,000	640,700
Amber Alert Network Brazos Valley	General	operations & maintenance	5,000	5,000	5,000
Never Forget Garden at Veterans Memorial	Hotel Tax	Tomb of the Unknown Soldier garden	-	-	10,000
Unlimited Potential	General	operations & maintenance	-	240,000	-
	General Total		1,652,220	1,976,529	1,812,229
Arts Council of the Brazos Valley	Hotel Tax	Affiliate Grant Funding/marketing	362,476	375,300	375,000
Arts Council of the Brazos Valley	Hotel Tax	operations & maintenance	65,024	65,024	79,033
Arts Council of the Brazos Valley	Hotel Tax	Arts tourism marketing	-	33,176	44,000
Arts Council of the Brazos Valley	Hotel Tax	Public Art support, repairs current art, grow mural projects	35,500	35,500	62,920
Bryan College Station Chamber of Commerce	Hotel Tax	Annual banquet, Outlook Conference	25,000	25,000	25,000
Veterans Memorial	Hotel Tax	repair & replacement in memorial grounds	30,000	30,000	30,000
	Hotel Tax Total		518,000	564,000	615,953
Keep Brazos Beautiful	Solid Waste	operations & maintenance, community enhancement projects	46,730	46,730	48,230
	Solid Waste Total		46,730	46,730	48,230
	Grand Total		\$2,216,950	\$2,587,259	\$2,476,412

Proposed increases are:

- **Brazos Central Appraisal District** \$64,700 for City's share of anticipated increases in operating expenditures for the Appraisal District.
- **College Station Noon Lions Club** \$1,000 I Love America Celebration cost increases.
- **Never Forget Garden at Veterans Memorial** \$10,000 for Tomb of the Unknown Soldier garden.
- **Arts Council** \$51,953 Hotel Tax funding increase to assist in the building of the local arts community and economy. These funds will allow full programming and affiliate grant distribution capacity and necessary marketing and tourism development levels.
- **Keep Brazos Beautiful** \$1,500 increase for increased programming costs.

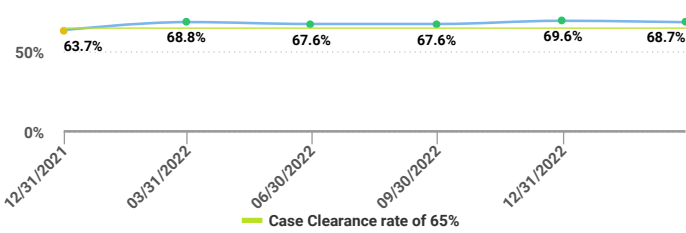
APPENDIX J

FY24 OUTSIDE AGENCY FUNDING

	FY22 Actuals Funding	FY23 Revised Budget	FY24 Base Budget	FY24 Proposed Inc/(Dec)	FY24 Proposed Budget
GENERAL FUND					
Aggieland Humane Society	\$ 261,600	\$ 276,000	\$ 276,000	\$ -	\$ 276,000
Amber Alert Network Brazos Valley	5,000	5,000	5,000	-	5,000
Arts Council of the Brazos Valley	33,212	35,000	35,000	-	35,000
Brazos County Central Appraisal District	503,185	576,000	576,000	64,700	640,700
Brazos County Health Department	482,723	478,029	478,029	-	478,029
Brazos Valley Economic Development Corp.	350,000	350,000	350,000	-	350,000
College Station Noon Lions Club	16,500	16,500	16,500	1,000	17,500
Never Forget Garden at Veterans Memorial	-	-	-	10,000	10,000
Unlimited Potential	-	240,000	-	-	-
	<u>\$ 1,652,220</u>	<u>\$ 1,976,529</u>	<u>\$ 1,736,529</u>	<u>\$ 75,700</u>	<u>\$ 1,812,229</u>
HOTEL TAX FUND					
Arts Council Affiliate Fund	\$ 362,476	\$ 375,300	\$ 375,300	\$ (300)	\$ 375,000
Arts Council Operations and Maintenance	65,024	65,024	65,024	14,009	79,033
Arts Council - Arts Tourism Marketing	-	33,176	33,176	10,824	44,000
Arts Council - Public Arts Support	35,500	35,500	35,500	27,420	62,920
Bryan College Station 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>\$ 564,000</u>	<u>\$ 564,000</u>	<u>\$ 51,953</u>	<u>\$ 615,953</u>
SOLID WASTE FUND					
Keep Brazos Beautiful	\$ 46,730	\$ 46,730	\$ 46,730	\$ 1,500	\$ 48,230
	<u>\$ 46,730</u>	<u>\$ 46,730</u>	<u>\$ 46,730</u>	<u>\$ 1,500</u>	<u>\$ 48,230</u>
COMMUNITY DEVELOPMENT FUND					
Big Brothers Big Sisters	\$ 39,863	\$ 39,863	\$ 38,384	\$ -	38,384
Brazos Maternal & Child Health Clinic	33,884	33,884	77,500	-	77,500
Family Promise of Bryan-College Station	39,863	39,863	-	-	-
MHMR Authority of Brazos Valley	39,863	39,863	-	-	-
CS PARD - Lincoln Center Summer Program	15,000	15,000	-	-	-
Catholic Charities Central Texas - Brazos Valley Financial Stability	8,695	8,695	61,239	-	61,239
	<u>\$ 177,168</u>	<u>\$ 177,168</u>	<u>\$ 177,123</u>	<u>\$ -</u>	<u>\$ 177,123</u>
TOTAL OUTSIDE AGENCY FUNDING	<u><u>\$ 2,394,118</u></u>	<u><u>\$ 2,764,427</u></u>	<u><u>\$ 2,524,382</u></u>	<u><u>\$ 129,153</u></u>	<u><u>\$ 2,653,535</u></u>

POLICE DEPARTMENT- Key Performance Indicators

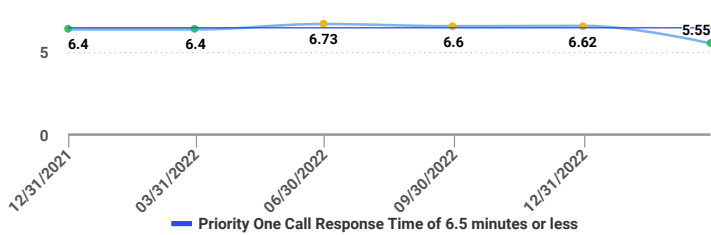
Criminal Investigations Case Clearance Rates



Why it Matters: Criminal Investigation Case Clearance Rate

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.

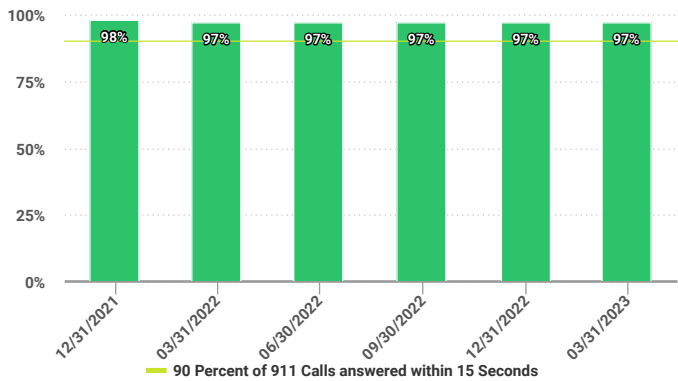
Officer Response Times to Priority One Calls



Why it Matters: 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.

Percent of 911 calls answered within 15 Seconds

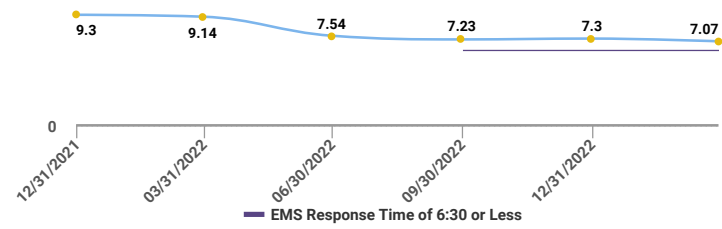


Why it Matters: Percent of 911 Calls Answered Within 15 Seconds

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.

FIRE DEPARTMENT - Key Performance Indicators

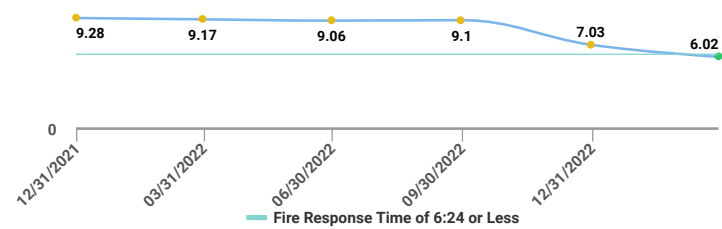
EMS Response Time



Why it Matters: EMS 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 calculation 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. Times are reported at the 90th percentile. Benchmarks reflect national standards.

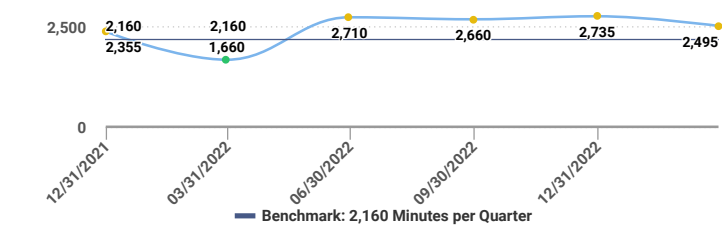
Fire Response Time



Why it Matters: Fire 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 calculation 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. Times are reported at the 90th percentile. Benchmarks reflect national standards.

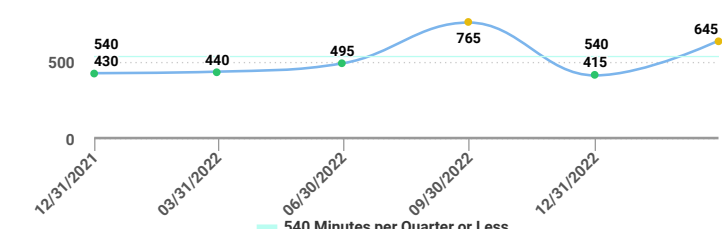
Alert 1. Only 1 Ambulance Available



Why it Matters: Alert 1 Only One Ambulance Available

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). In FY22Qtr1 the department began staffing a 5th ambulance during peak times and adjusted its EMS automatic aid agreement with the City of Bryan.

Alert 0. No Ambulances Available

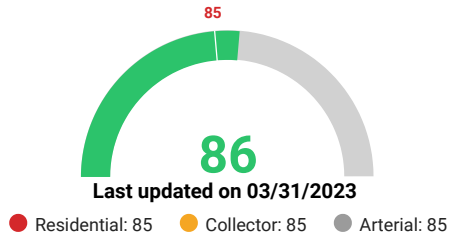


Why it Matters: Alert 0 No Ambulances Available

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 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 DEPARTMENT - Key Performance Indicators

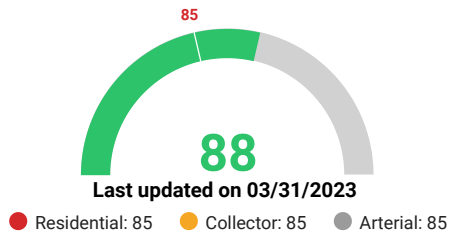
Roadway Pavement Condition Index - Residential



Why it Matters: Roadway Pavement Condition Index - Residential

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.

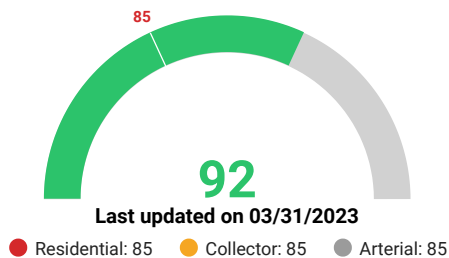
Roadway Pavement Condition Index - Collector



Why it Matters: Roadway Pavement Condition Index - Collector

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.

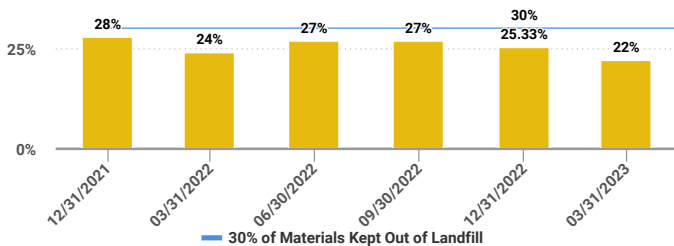
Roadway Pavement Condition Index - Arterial



Why it Matters: Roadway Pavement Condition Index - Arterial

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.

Single Stream Residential Recycling Diversion Rate



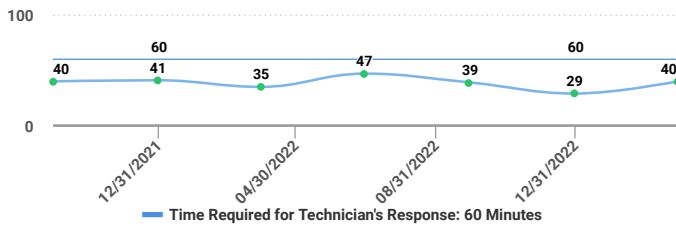
Why it Matters: Single Stream Residential Recycling Diversion Rate

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.

PUBLIC WORKS DEPARTMENT - Key Performance Indicators

Time To Respond To Traffic Signal Error

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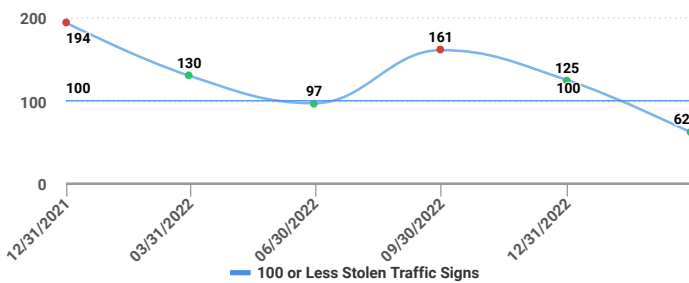
Why it Matters: Time to Respond to a Traffic Signal Error

...

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.

Number of Stolen Traffic Signs

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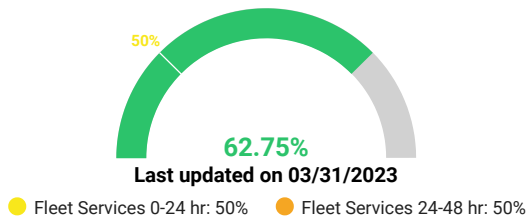
Why it Matters: Number of Stolen Traffic Signs

...

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

Fleet Services Turn Around - 0-24 hr

...



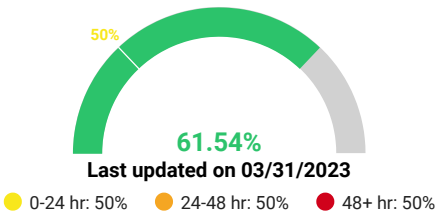
Why it Matters: Fleet Services Turn Around - 24-48 hours

...

Fleet maintenance is responsible for preventive maintenance and corrective repairs on 700+ vehicles and ancillary equipment. This graph represents the percentage of work orders completed within 24 hours. The goal is to have 50% or more of all work orders completed within 24 hours.

Utilities Shop Turn Around - 0-24 hr

...



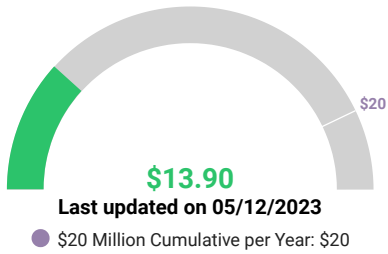
Why it Matters: Utility Shop Turn Around

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This graph represents the quarterly average shop turn around for the Utilities shop. The goal is to have 50% or more of all work orders completed within 24 hours.

PARKS AND RECREATION DEPARTMENT - Key Performance Indicators

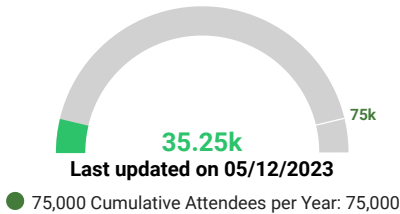
Support and Operate Sporting Destinations ...



Why it Matters: Support and 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.

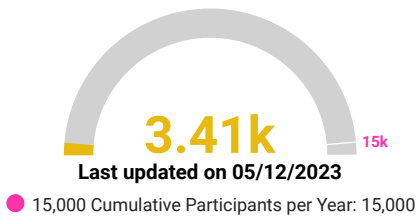
Attendance at Community-Based Events ...



Why it Matters: Attendance at 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.

Participation in Programs and Leagues ...

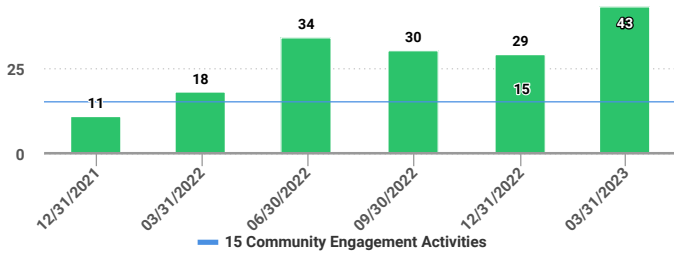


Why it Matters: Participation in Programs and Leagues ...

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.

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT - Key Performance Indicators

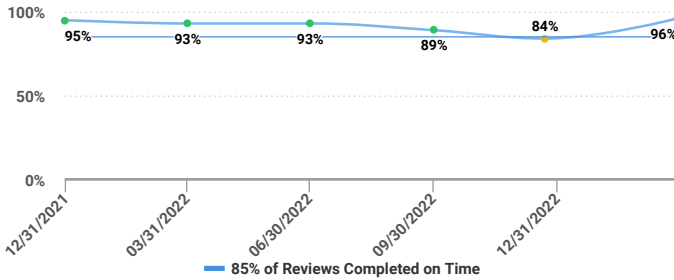
Number of Community Engagement and/or Educational Activities



Why it Matters: 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.

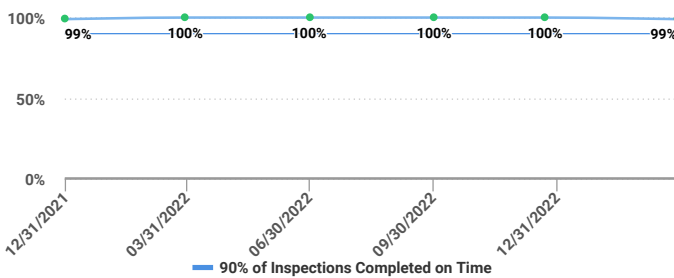
Percentage of Reviews Completed on Time



Why it Matters: 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.

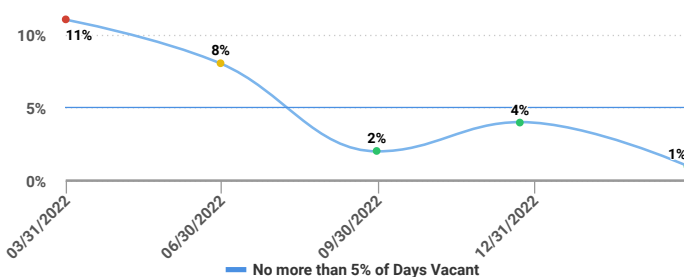
Percentage of Inspections Completed on Time



Why it Matters: Percentage of Inspections Completed on Time

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.

Percentage of Total Position Days Vacant

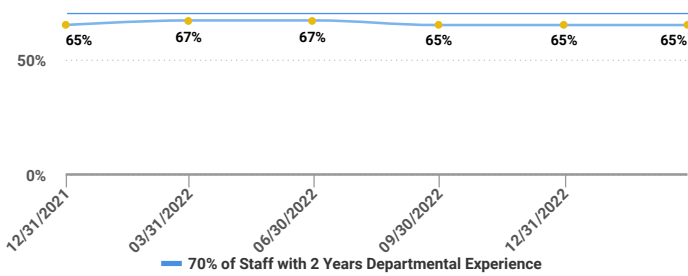


Why it Matters: Percentage of Total Position Days Vacant

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.

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT - Key Performance Indicators

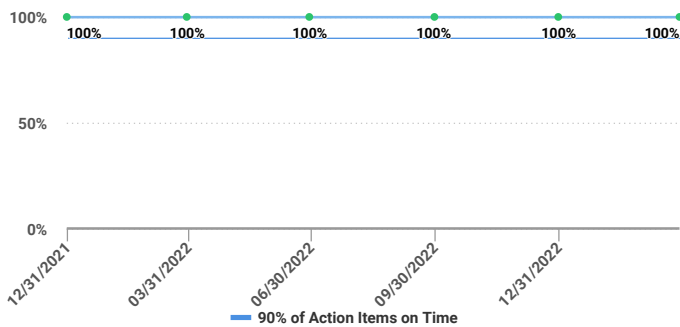
Percentage of Staff with At Least Two Years Experience ...



Why it Matters: Percentage of Staff with at least Two Years Experience ...

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.

Percentage of Comprehensive Plan Action Items On Time ...

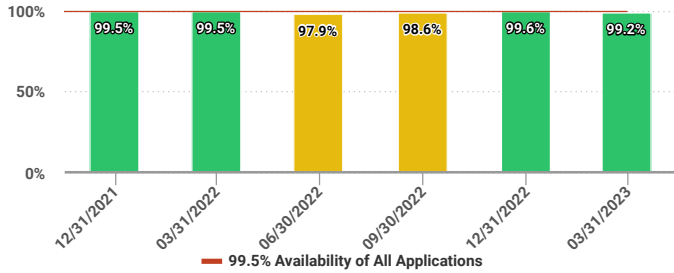


Why it Matters: Percentage of Comprehensive Plan Action Items On Time ...

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.

INFORMATION TECHNOLOGY DEPARTMENT - Key Performance Indicators

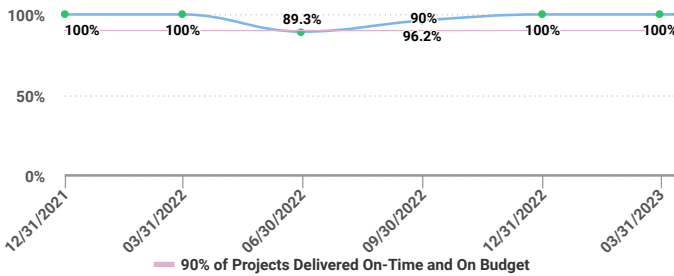
Availability of all Applications Throughout the Year ...



Why it Matters: 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.

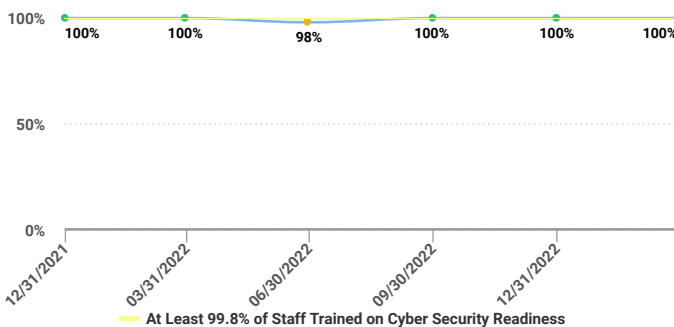
Projects Delivered on time and within Budget ...



Why it Matters: 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.

Percent of Staff Trained on Annual Cyber Security Readin... ...

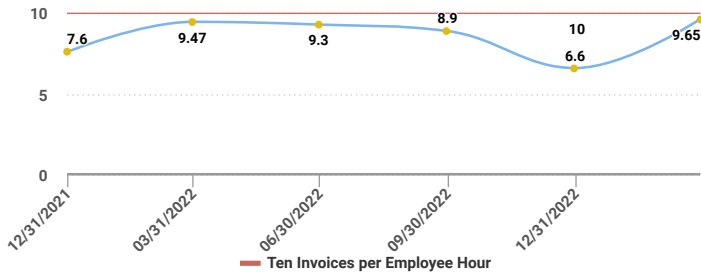


Why it Matters: Percent of Staff Trained on Annual Cyber Security Readiness ...

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.

FISCAL SERVICES - Key Performance Indicators

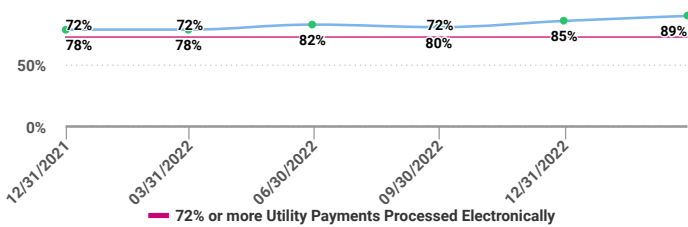
Invoices per Employee Hour ...



Why it Matters: 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.

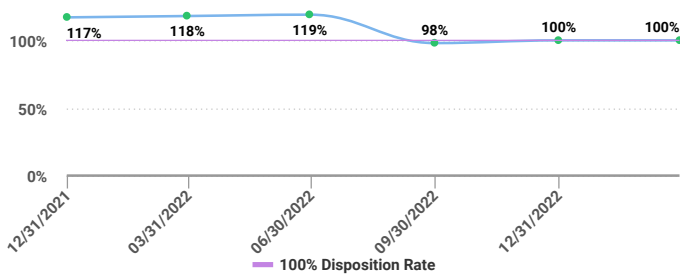
Utility Payments Processed by Electronic Means ...



Why it Matters: 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.

Municipal Court Clearance Rate ...

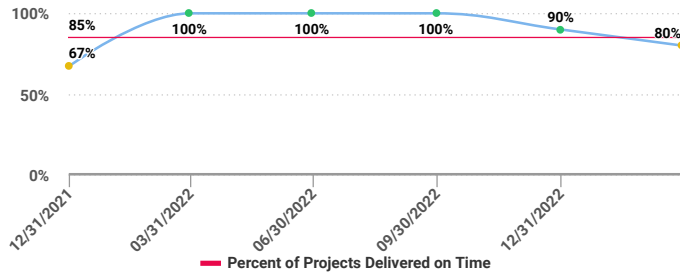


Why it Matters: Municipal Court Clearance Rate ...

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.

CAPITAL PROJECT OPERATIONS - Key Performance Indicators

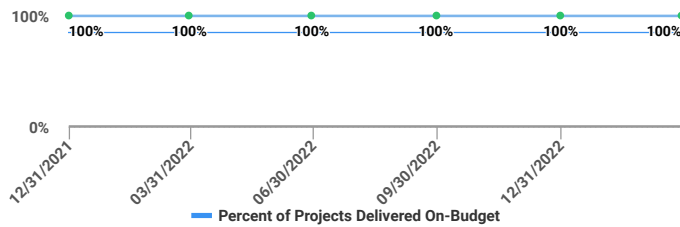
On-Time Project Delivery



Why it Matters: 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.

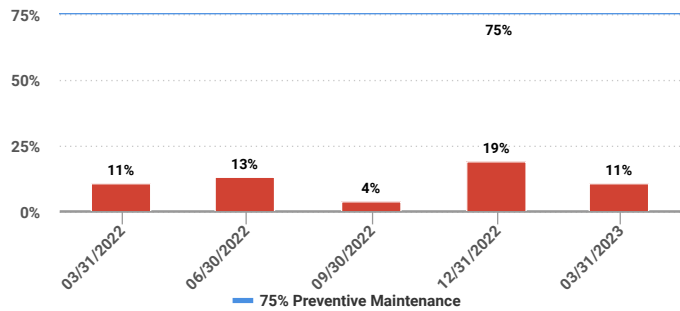
On-Budget Project Delivery



Why it Matters: 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.

Facility Maintenance Reactive vs Proactive Work Orders - Preventative



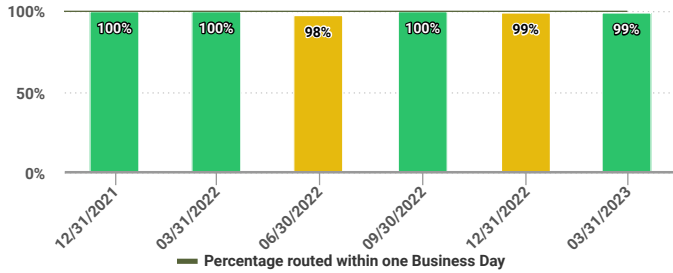
Why it Matters: Facility Maintenance Reactive vs Proactive Work Orders - Preventative

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.

CITY SECRETARY'S OFFICE - Key Performance Indicators

Timely Routing of Public Information Requests

...



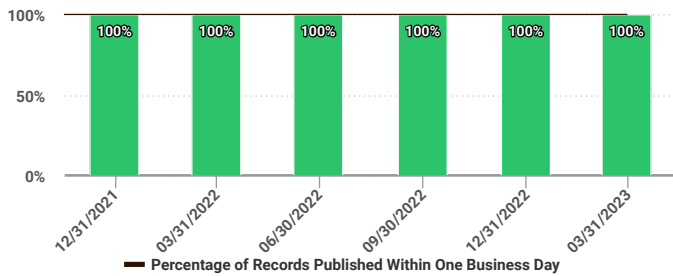
Why it Matters: Timely Routing of Public Information Requests

...

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.

Timely Entry of Records to Laserfiche

...



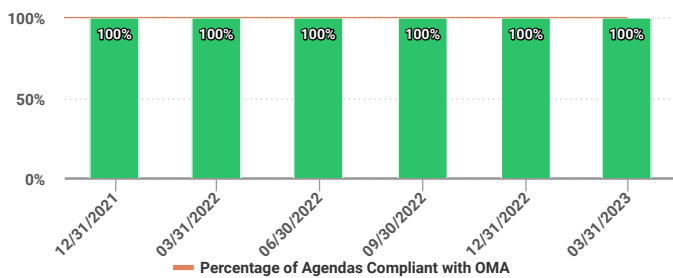
Why it Matters: Timely Entry of Records to Laserfiche

...

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.

Publication of Agendas

...



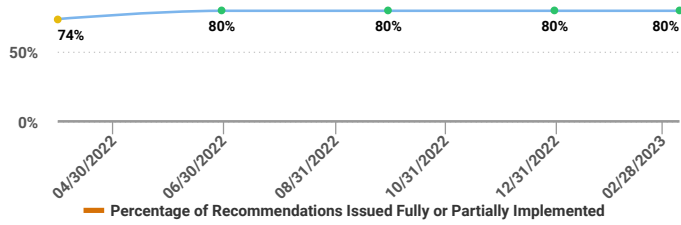
Why it Matters: Publication of Agendas

...

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.

INTERNAL AUDITOR'S OFFICE - Key Performance Indicators

Audit Recommendation Implementation Rate

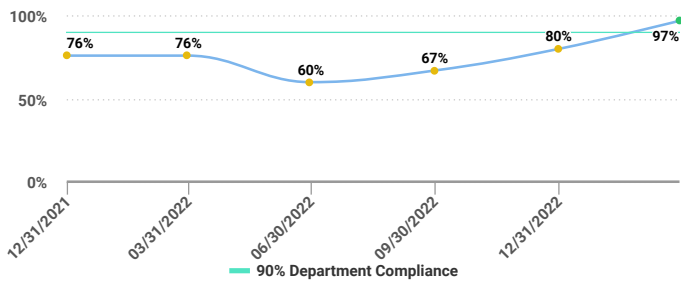


Why it Matters: Audit Recommendation Implementation Rate

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.

CITY MANAGER'S OFFICE - Key Performance Indicators

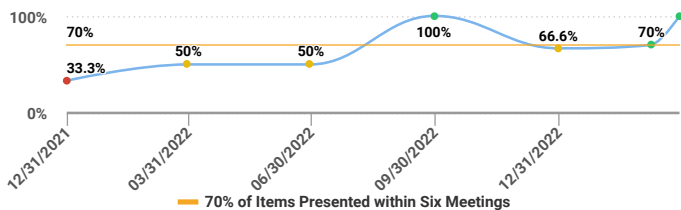
Percentage of Department KPI Compliance



Why it Matters: Percentage of Department KPI Compliance

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.

Percentage of Future Agenda Items Presented within Six Meetings

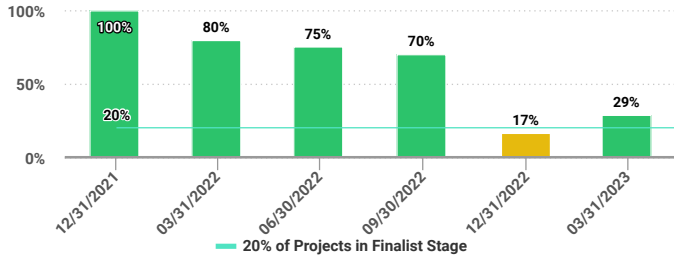


Why it Matters: Percentage of Future Agenda Items Presented within Six Meetings

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.

ECONOMIC DEVELOPMENT AND TOURISM - Key Performance Indicators

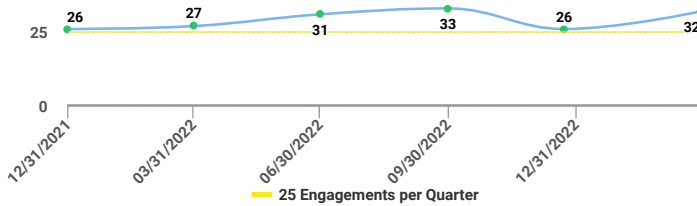
Percentage of Targeted Industry Prospects in Final Stage of Consideration ...



Why it Matters: 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.

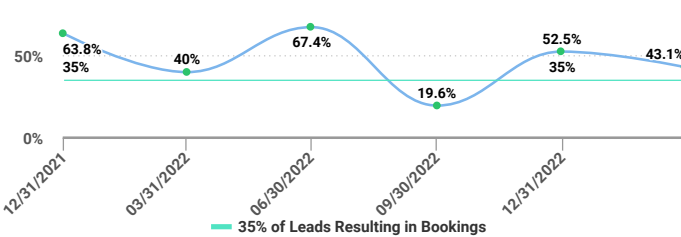
Number of Retail Recruitment Engagements for Target Prospects ...



Why it Matters: 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.

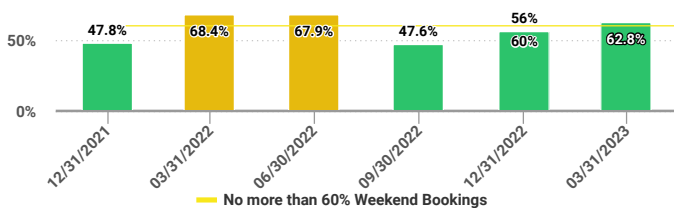
Percentage of Leads that Result in Bookings ...



Why it Matters: Percentage of Leads Resulting 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).

Ratio of Weekday Event Bookings to Weekend Event Bookings ...

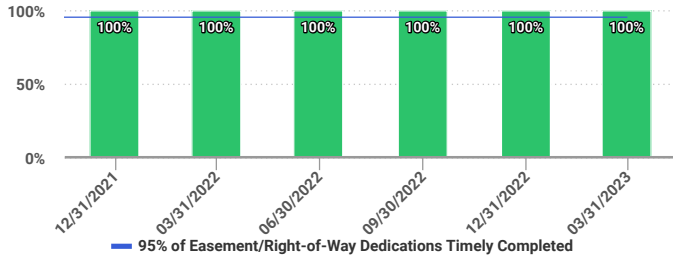


Why it Matters: Ratio of Weekday Event Bookings to Weekend Event Bookings ...

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 in 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".

CITY ATTORNEY'S OFFICE - Key Performance Indicators

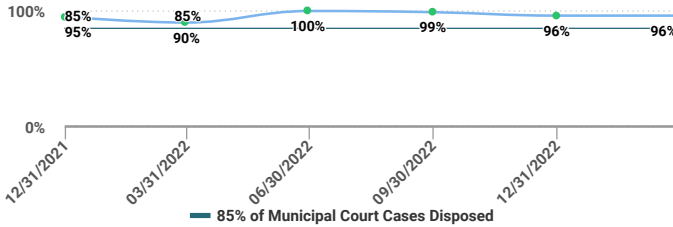
Percentage of Easement/Right-of-Way Dedications Timely Completed ...



Why it Matters: 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.

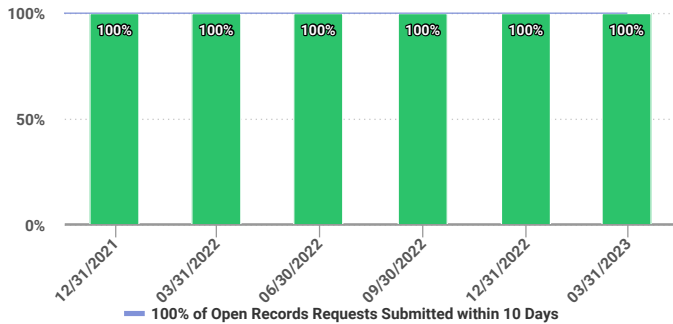
Percentage of Municipal Court Cases Disposed ...



Why it Matters: 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).

Timely Processing of Open Records Requests ...

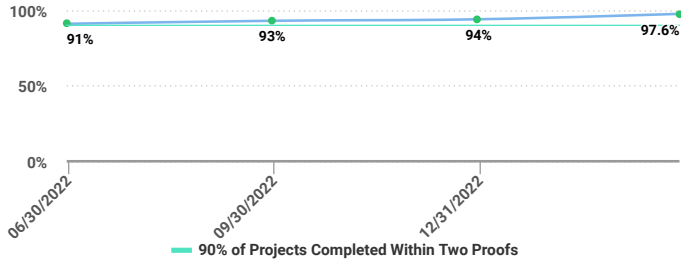


Why it Matters: Timely Processing of Open Records Requests ...

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.

PUBLIC COMMUNICATIONS - Key Performance Indicators

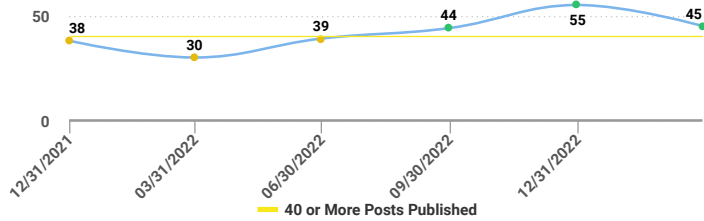
Percentage of Artwork Projects Completed within Two Proofs ...



Why it Matters: Percentage of Artwork Completed Within Two Proofs ...

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.

Number of Informational Blog Posts Published ...

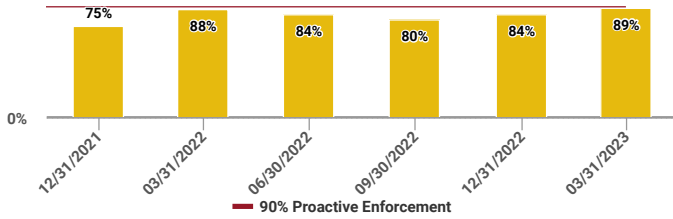


Why it Matters: Number of Informational Blog Posts Published ...

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.

COMMUNITY SERVICES - Key Performance Indicators

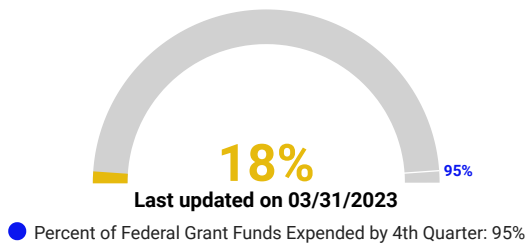
Code Enforcement - Proactive versus Reactive



Why it Matters: 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.

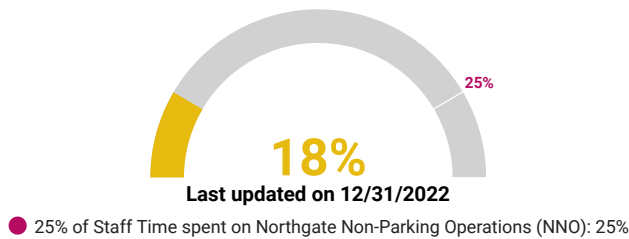
Percent of Federal Grant Funds Expended on Eligible Activities by Deadline



Why it Matters: Percent of 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.

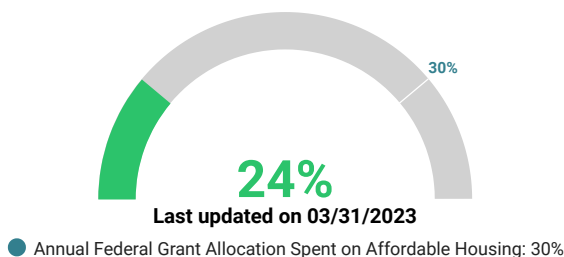
Percent of Northgate District Staff Activity spent on Northgate Non-Parking Operations (NNO)



Why it Matters: 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. Ideally 25% of Northgate staff time will be spent on Northgate Non-parking operations, 25% on City parking operations, and 50% on Northgate operations parking.

Affordable Housing Development



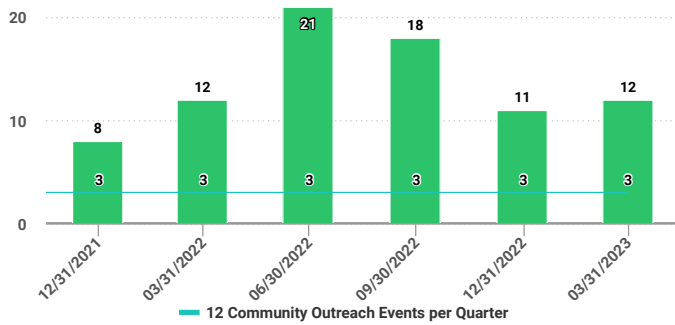
Why it Matters:

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 on the development of affordable housing units by the end of each fiscal year.

COMMUNITY SERVICES - Key Performance Indicators

Community Outreach

...



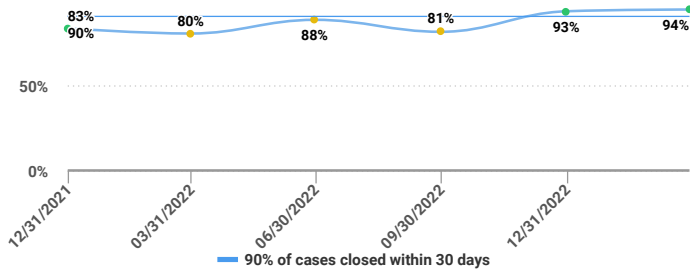
Why it Matters: Community Outreach

...

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.

Code Enforcement Case Clearance

...



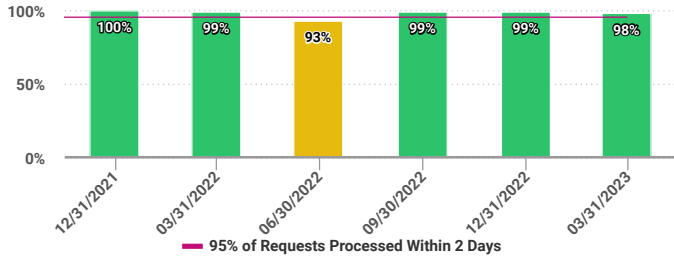
Why it Matters

...

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.

HUMAN RESOURCES DEPARTMENT - Key Performance Indicators

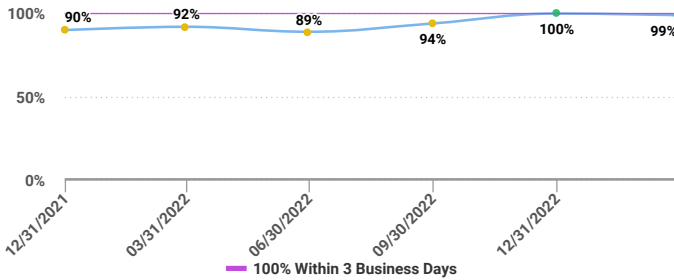
Processing Time for Employee Pay and Other Data Changes ...



Why it Matters: Processing Time for Employee Pay and 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.

Time for Recruiting Strategy Establishment ...

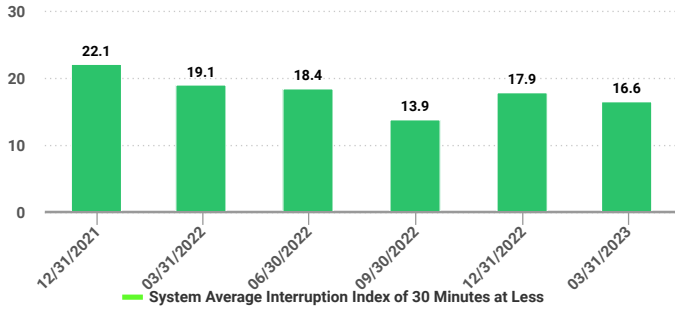


Why it Matters: Time for Recruiting Strategy Establishment ...

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.

ELECTRIC DEPARTMENT - Key Performance Indicators

System Average Interruption Duration Index (SAIDI) at 30 Minutes or Less ...



Why it Matters: System Average Interruption Duration Index (SAIDI) at 30 Minutes or Less ...

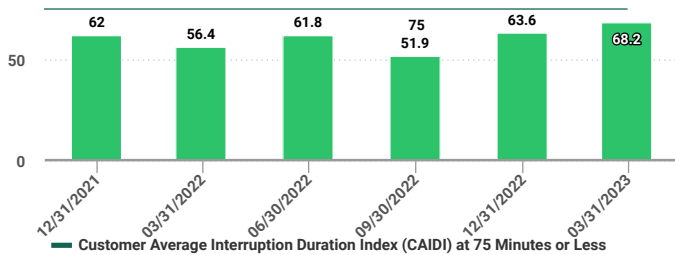
System Average Interruption Duration Index – This is defined as the average interruption duration for customers served during a specified time period. This index enables the utility to report how many minutes customers would have been out of service if all customers were out at one time. It is determined 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.

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

Customer Average Interruption Duration Index (CAIDI) at 75 Minutes or Less ...



Why it Matters: 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.

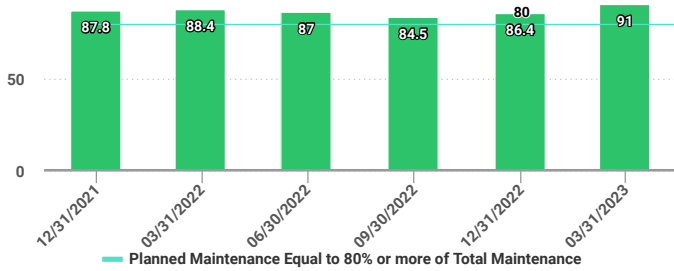
Major events and scheduled outages have been removed.

This KPI is calculated on a rolling 12 month average.

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

WATER SERVICES DEPARTMENT - Key Performance Indicators

Planned Preventive Maintenance Activities



Why it Matters: Planned Preventive Maintenance Activities as a Percentage of Total Maintenance

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.

Notices of Violations (NOV) Received From the TCEQ

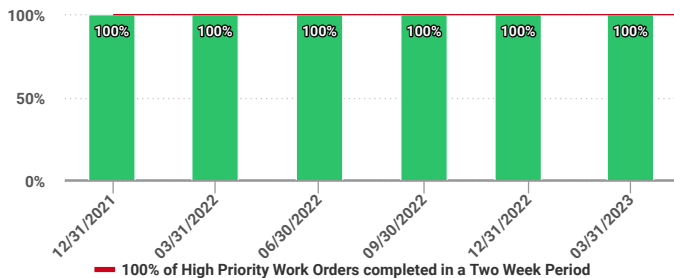


Last updated 03/31/2023

Why it Matters: Notices of Violation (NOV) Received from 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.

High Priority Work Orders

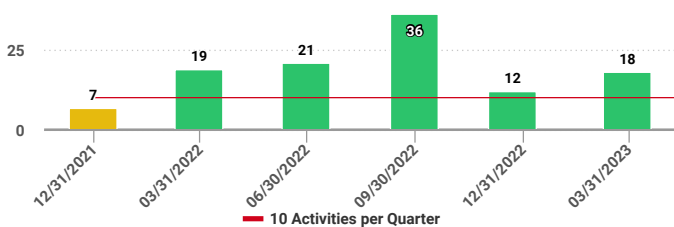


Why it Matters: High Priority Work Orders Completed within a Two Week Period

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.

Water Conservation Related Education & Outreach



Why it Matters: Water Conservation Related Education and 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.

APPENDIX L

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.

Parks indirect cost data from the Full Cost Study done by MGT Consulting group was extrapolated and used to develop a full cost model for the City’s recreation programs. This in addition to the direct costs of each program were applied to the model to produce the table attached. This model shows that the costs per interaction that the Parks department provides is relatively low cost for most programs and shows where some programs should be under consideration to be adjusted.

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

Annual 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.

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. Some numbers are the number of visitors that don't define if someone is a repeat patron. Those are indicated with an asterisk.

Cost per Participant – program costs divided by number of participants

Number of Interactions – this measures the number of times a participant interacts in the program. Interactions include, games, practices, sessions, and uses of facilities, such as pools. Staff and resources are highly influenced by the volume each program is generating.

REC Program	Annual Revenue	Direct Cost	Indirect Cost	Full Cost	# of Participants	Cost Per Participant	# of Interactions	Cost Per Interaction
Adult Softball	\$78,000	\$200,325	\$11,122	\$211,447	4,064	\$52.03	36,576	\$5.78
Adult Volleyball	\$11,000	\$191,258	\$12,857	\$204,115	960	\$212.62	92,160	\$2.21
Adult Basketball	\$4,000	\$149,603	\$10,873	\$160,476	144	\$1,114.41	1,728	\$92.87
Adult Kickball	\$12,000	\$77,750	\$5,135	\$82,886	752	\$110.22	35,344	\$2.35
Adult Tennis	\$15,000	\$103,040	\$6,965	\$110,006	199	\$552.79	4,179	\$26.32
Youth Tennis	\$25,000	\$87,085	\$6,965	\$94,051	375	\$250.80	7,875	\$11.94
Youth Football	\$12,000	\$144,348	\$9,169	\$153,517	297	\$516.89	6,534	\$23.50
Youth Basketball	\$45,000	\$236,906	\$14,840	\$251,747	582	\$432.55	12,804	\$19.66
Challenger Programs	\$-	\$46,113	\$3,488	\$49,601	25	\$1,984.04	200	\$248.01
Ultimate Frisbee	\$1,000	\$88,669	\$7,185	\$95,854	120	\$798.78	1,200	\$79.88
Camps & Clinics	\$9,000	\$68,012	\$4,769	\$72,781	298	\$244.23	1,490	\$48.85
Southwood Pool-Public Use	\$27,000	\$192,015	\$7,144	\$199,159	5,306*	\$37.53	5,306	\$37.53
Adamson Pool-Public Use	\$215,000	\$402,735	\$10,906	\$413,641	32,806*	\$12.61	32,806	\$12.61
Swim Lessons	\$75,000	\$151,552	\$6,517	\$158,069	1,254	\$126.05	10,032	\$15.76
Water Fitness	\$4,000	\$43,872	\$2,945	\$46,817	1,021*	\$45.85	1,021	\$45.85
Swim Team	\$28,000	\$128,840	\$7,050	\$135,890	229	\$593.41	5,954	\$22.82
Lincoln Center	\$67,000	\$645,506	\$33,146	\$678,652	22,500*	\$30.16	22,500	\$30.16
Lick Creek Nature Center	\$12,000	\$144,010	\$5,796	\$149,806	18,428*	\$8.13	18,428	\$8.13
Southwood Senior Programs	\$20,000	\$210,423	\$17,472	\$227,894	350	\$651.13	6,300	\$36.17
Meyer Center	\$37,000	\$345,491	\$26,241	\$371,732	12,675*	\$29.33	12,675	\$29.33
TOTAL	\$697,000	\$3,657,554	\$210,587	\$3,868,141	102,385		315,112	

*Participant number is the total number of patrons that visited that center or facility and not a total amount of individuals.

CITY OF COLLEGE STATION

APPENDIX M

BRAZOS COUNTY TAX

CERTIFICATION

DOCUMENTATION

(IN APPROVED BOOK ONLY)

APPENDIX N

HISTORY OF CITY SUPPORTED COMMUNITY ACTIVITIES

City Supported Community Activities

The city recognizes, as a community engaged with its citizenry, it is sometimes necessary to participate in community events which support local organizations, events, and projects which are key to providing the sense of place valued in College Station. To this end, in April 2023, the City Council adopted an Event, Program, and Activity Sponsorship Policy. This policy describes the City's position regarding sponsorships and provides a definition of community sponsorships, which demonstrate goodwill towards organizations benefiting the community; and marketing sponsorships, which promote the City at public events.

Below is a listing of City supported events, programs, and activities in the current fiscal year, as of June 15th, 2023. These include funding for events supporting local organizations. An updated list will be provided in the approved budget document.

	Organization	Public Purpose	Total
FY 23			
	BV Museum of Natural History - Tribute to BG Joe Ramirez	Community Sponsorship	\$ 2,500
	CSISD "50 Men Who Can Cook"	Community Sponsorship	\$ 515
	Wreaths Across America - Greens on the Green	Community Sponsorship	\$ 600
	Lions Club - Honor our Heroes	Community Sponsorship	\$ 1,000
	Operation Safe Shield	Community Sponsorship	\$ 1,545
	BV Community Tribute Luncheon - Community Giving	Community Sponsorship	\$ 350
	Salvation Army 12th Doing the Most Good Luncheon	Community Sponsorship	\$ 1,000
	Health for All - Salsa Sponsorship	Community Sponsorship	\$ 500
	Unbound Night of Hope	Community Sponsorship	\$ 256
	Chamber of Commerce Softball Classic	Marketing Sponsorship	\$ 500
	Sexual Assault Resource Center "An Evening Under the Stars"	Community Sponsorship	\$ 2,000
	Twin City Mission 60th Anniversary Gala	Community Sponsorship	\$ 3,500
	Texas Public Power Association (TPPA)	Community Sponsorship	\$ 750
	Chamber of Commerce Crawfish Boil	Community Sponsorship	\$ 3,000
	Brazos Valley Fair & Rodeo - Chuck Wagon Sponsorship	Community Sponsorship	\$ 2,250
	IEEE Texas Power and Energy Conference (TPEC)	Community Sponsorship	\$ 500
	Texas Water Utility Association Meeting	Community Sponsorship	\$ 800
			\$ 21,567

The city will participate in similar activities in FY 2024.

APPENDIX O- GLOSSARY OF TERMS

ADA: Americans with Disability Act	HOME: Home Investment Partnerships Program
AMI: Advanced Metering Infrastructure	HUD: Housing & Urban Development
ARPA: American Rescue Plan Act	ILA: Interlocal Agreement
BCAD: Brazos Central Appraisal District	ISO: Insurance Services Organization
BVSWMA: Brazos Valley Solid Waste Management Agency	IT: Information Technology
CAD: Computer Aided Dispatch	KPI: Key Performance Indicator
CCWWTP: Carter Creek Wastewater Treatment Plant	LCWWTP: Lick Creek Wastewater Treatment Plant
CDBG: Community Development Block Grant	NERC: North American Electric Reliability Corporation
CHDO: Community Housing Development Organizations	O&M: Operations and Maintenance
CIP: Capital Improvement Program	OPEB: Other Post-Employment Benefits
CSISD: College Station Independent School District	PARD: Parks and Recreation Department
CO: Certificates of Obligation	PEG Fee: Public, Educational and Governmental Access Channel Fee
COCS: City of College Station	PPO: Preferred Provider Organization
CPI-U: Consumer Price Index for All Urban Consumers	ROR: Rate of Return
EBCS: Experience Bryan/College Station	SCADA: Supervisory Control and Data Acquisition
ED: Economic Development	SLA: Service Level Adjustment
EMS: Emergency Medical Services	SRO: School Resource Officer
ERP: Enterprise Resource Planning	TAAF: Texas Amateur Athletic Federation
FTE: Full-time equivalent	TAMU: Texas A&M University
FY: Fiscal Year	TCOS: Transmission Cost of Service
GAAP: Generally Accepted Accounting Principles	TDA: Transmission Delivery Adjustment
GASB: Governmental Accounting Standards Board	TERAP: Texas Emergency Rental Assistance Program
GFOA: Government Finance Officers Association of the United States and Canada	TIF: Tax Increment Financing
GFT: General Fund Transfer	TIRZ: Tax Increment Reinvestment Zone
GIS: Geographical Information System	UCS: Utility Customer Services
GOB: General Obligation Bonds	UPS: Uninterrupted Power Supply
	W/WW: Water/Wastewater

A

Account: A separate financial reporting unit for budgeting, management, or accounting purposes.

Accrual Basis of Accounting: A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity Center: The lowest level at which costs for operations are maintained.

Ad Valorem Tax: A tax based on the value of property.

Amortization: The repayment of a loan by installment.

Appropriation: A legal authorization granted by the Council to make or incur expenditures/expenses for specific purposes.

Assessed Property Valuation: A value established by the Brazos Central Appraisal District which assigns market value of real or personal property.

Audit: An examination, usually by an official or private accounting firm retained by the council, which reports on the accuracy of the annual financial report prepared by the accounting department.

B

Balanced Budget: A balanced budget indicates that there is no budget shortage or budget surplus present during a specific time period.

Base Budget: A budget process in which departments are provided with a maximum level for their annual budget requests. The budget office requires separate justification for proposed spending levels that exceed the target which are submitted as Service Level Adjustments (SLAs).

Bond: A promise to repay borrowed money on a particular date, often ten or twenty years into the future, generally to obtain long-term financing for capital projects.

Budget: A plan, approved by the Council, of financial operation embodying an estimate of proposed expenditures/expenses for the fiscal year and the proposed means of funding these expenditure estimates.

Budget Amendment: A revision of the adopted budget that, when approved by the council, changes the original budget appropriation.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

C

Capital Budget: A spending plan for improvements to or acquisition of land, facilities, and infrastructure.

Capital Improvement Program (CIP): A multi-year program of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

Capital/Major Project Expenditure/Expense: An expenditure/expense that results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset. Major capital expenditures are more than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more. Minor capital expenditures are more than \$5,000 and less than \$50,000 and provide a fixed asset or equipment that has a useful life of three years or more.

Capital Outlay: A disbursement of money which results in the acquisition or addition to fixed assets.

Capital Projects Funds: Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Cash Basis: Method of accounting and budgeting that recognizes revenues when received and expenditures when paid.

Certificates of Obligation (CO): Long-term debt that is authorized by the City Council and does not require prior voter approval.

Certified Property Values: The appraised property values established by BCAD after they have been certified by the Chief Appraiser. These values are released to each taxing unit on or before July 25.

Chart of Accounts: A chart detailing the system of general ledger accounts.

Community Housing Development Organizations (CHDO): A certified, private nonprofit, community-based service organization whose primary purpose is to provide and develop decent, affordable housing for the community it serves and receives HOME program funds.

Comprehensive Annual Financial Report: 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 1st of each year (for the prior year calendar year), and which are subject to penalties and interest charges.

Depreciation: A reduction in the book value of an asset with the passage in time; or, expensing an asset gradually across its useful life rather than expensing the entire cost of an asset in the period in which it was acquired.

E

Economic Resources Measurement Focus: This measure accounts for the assets related to the inflow, outflow and balance of goods and services that affect the City's net assets.

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

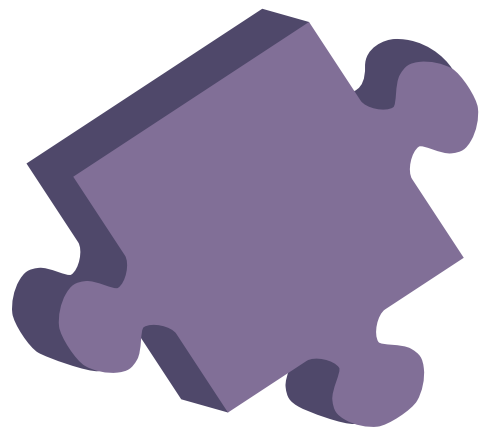
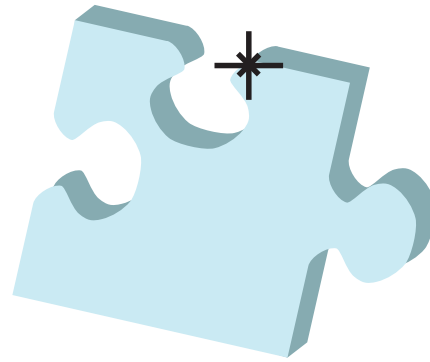
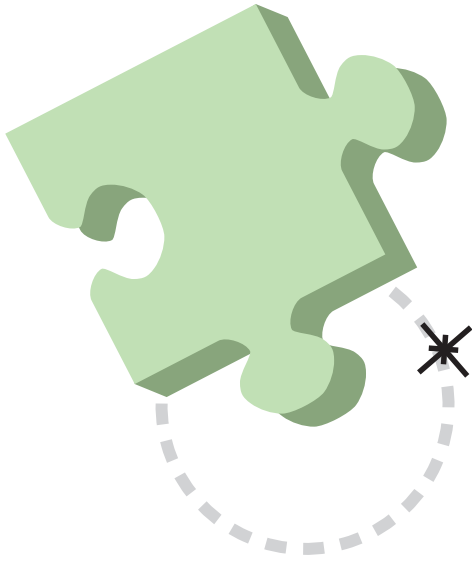
Voter Approval Rate: The highest rate the City can adopt before the City is required to hold an automatic election if it adopts a tax rate that exceeds this rate. The Voter Approval Rate was previously known as the Rollback Rate.

W

Working Capital: The difference between current assets and current liabilities.



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