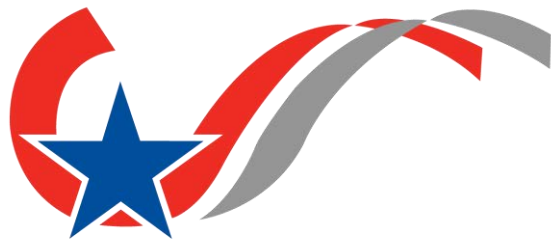




APPROVED ANNUAL BUDGET

City of College Station

2026-2027



CITY OF COLLEGE STATION

Home of Texas A&M University®

City Of College Station **BUDGET COVER PAGE** FISCAL YEAR 2026-2027

This budget will raise more revenue from property taxes than last year's budget by an amount of \$4,899,314, which is a 6.71 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,668,169.

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

FOR:

John Nichols, Mayor
Mark Smith, Council Place 1
William Wright, Council Place 2
David White, Council Place 3
Melissa McIlhaney, Council Place 4
Scott Shafer, Council Place 6

AGAINST:

Bob Yancy, Council Place 5

PRESENT AND NOT VOTING:

ABSENT:

PROPERTY TAX RATE COMPARISON	2026-2027	2025-2026
Property Tax Rate:	\$0.530254/100	\$0.511872/100
No-New-Revenue Tax Rate:	\$0.506934/100	\$0.490510/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.310134/100	\$0.285425/100
Voter-Approval Tax Rate:	\$0.537862/100	\$0.511872/100
Debt Rate:	\$0.202646/100	\$0.202668/100

Total debt obligation for City of College Station secured by property taxes: \$211,886,110.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of College Station
Texas**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrell

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of College Station, for its Annual Budget for the fiscal year beginning October 1, 2025.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of Fiscal Year 2026 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

TABLE OF CONTENTS

Introduction

Cover Page- Statement Required by Texas House Bill 3195	3
Government Finance Officers Association Award.....	4

Table of Contents

Table of Contents	5
Visual Summary	9
City Officials	10
City Council Strategic Plan	11
Community Profile.....	13
City Organization Chart.....	16
Proposed to Approved Changes Memo	17
Transmittal Letter from City Manager	19

Executive Summary

Executive Summary	23
Net Budget Expenditure Comparison	34
Analysis of Tax Rate.....	36
Budget Process and Schedule	37
Strategic Financial Planning	39
Financial Analysis.....	43
Fund Structures and Document Organization.....	57
Fiscal Year Comparison	62
All Funds O&M	70

Governmental Funds

General Fund	71
General Fund Five Year Forecast.....	74
Police Department.....	77
Fire Department.....	83
Public Works.....	89
Parks and Recreation	93
Planning and Development Services.....	98
Information Technology.....	104
Fiscal Services	108
Capital Projects Operations.....	112
General Government.....	116
Library	121
Debt Service Fund.....	133
Debt Service Fund Five Year Forecast	135
Tax Backed Schedule of Requirements.....	136
Tax and Utility Date Back Debt Schedule.....	137
General Fund Subfunds.....	138
Economic Development Subfund.....	139
Efficiency Time Payment Fee Subfund	141

TABLE OF CONTENTS

Enterprise Funds

Electric Fund	143
Electric Fund Five Year Forecast	147
Electric Risk Mitigation Fund	150
Water Fund.....	155
Water Fund Five Year Forecast	159
Water Risk Mitigation Fund.....	162
Wastewater Fund.....	164
Wastewater Fund Five Year Forecast	166
Wastewater Risk Mitigation Fund.....	169
Solid Waste Fund	173
Northgate Parking Fund	177

Special Revenue Services

Hotel Tax Fund.....	181
Hotel Tax Fund Five Year Forecast	184
Community Development Fund	187
Drainage Utility Fund	190
System-Wide Impact Fee Funds.....	194
System-Wide Water Impact Fee Fund.....	195
System-Wide Wastewater Impact Fee Fund.....	196
System-Wide Roadway Impact Fee Funds.....	197
TIRZ Funds.....	201
East Medical District TIRZ No. 19 Fund	202
Dartmouth Synthetic TIRZ Fund	203
Court Fee and Police Seizure Funds	204
Court Technology Fee Fund.....	205
Court Security Fee Fund	207
Truancy Prevention Fee Fund.....	209
Local Youth Diversion Admin Fee Fund.....	211
Police Seizure Fund	212
Cemetery Funds	214
Memorial Cemetery Fund.....	215
Memorial Cemetery Maintenance Fund	217
Texas Avenue Cemetery Fund	219
Other Special Revenue Funds	220
Public, Educational and Governmental (PEG) Access Channel Fee Fund	221
R. E. Meyer Estate Restricted Gift Fund	223
Fun For All Playground Fund.....	225
Roadway Maintenance Fee Fund.....	226

TABLE OF CONTENTS

Capital Improvement Projects

Capital Improvement Projects	229
Governmental Capital Improvement Projects	238
Streets, Traffic, Sidewalks, and Trails Projects	238
Parks and Recreation Projects	242
General Government Facilities & Technology Projects.....	244
Enterprise Capital Improvement Projects	246
Electric Projects	246
Water Projects	248
Wastewater Projects	252
Special Revenue Capital Improvement Projects.....	256
Special Revenue Projects	256
Park Land Dedication Projects	258
Sidewalk Zone Funds	260
Estimated Operations and Maintenance Costs.....	261

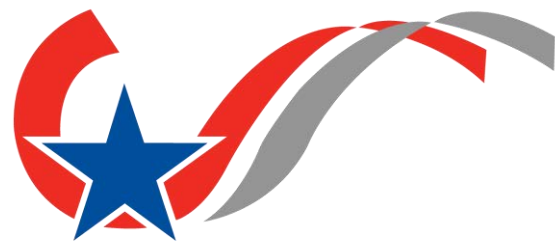
Internal Service Funds

Property & Casualty Fund.....	263
Employee Benefits Fund.....	266
Other Insurance Funds	269
Worker's Compensation Fund	270
Unemployment Insurance Fund.....	272
Replacement Funds	274
Fleet Replacement Fund.....	276
IT Replacement Fund	279
Equipment Replacement Fund	281
Utility Customer Service Fund.....	282
Fleet Maintenance Fund.....	284

Appendices

Appendix A - Budget Ordinance	289
Appendix B - Service Level Adjustments List	297
Appendix C - Personnel.....	300
Appendix D - Revenue History and Budget Estimates.....	319
Appendix E - Budget Provision Stated in Charter	328
Appendix F - Fiscal and Budgetary Policy Statements.....	331
Appendix G - Miscellaneous Statistical Data	346
Appendix H - Debt Service Schedules.....	355
Appendix I - General Fund Transfers and Other (Sources) Uses.....	376
Appendix J - Outside Agency Funding	379
Appendix K - Key Performance Indicators	381
Appendix L - Recreation Program Revenues and Fee Recovery	382
Appendix M - Tax Certification.....	384
Appendix N - History of City Supported Community Activities.....	395
Appendix O - Glossary.....	396

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



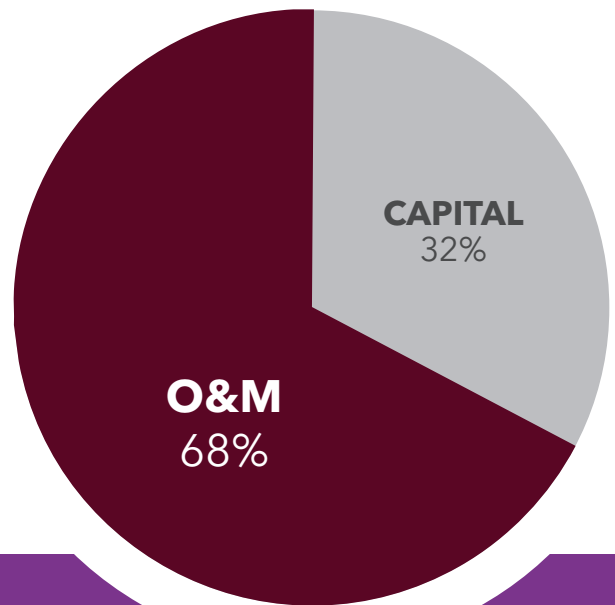
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CITY OF COLLEGE STATION
Home of Texas A&M University®

APPROVED ANNUAL BUDGET 2026-2027

TOTAL APPROVED BUDGET
\$576.3M



EST. REVENUE FROM PROPERTY VALUES



\$4.6M increase in revenue
\$2.6M from new value

SALES TAX PROJECTIONS



FY25 Actual: **\$42.6M**
FY26 Projection: **\$44.0M**
FY27 Approved Budget: **\$44.4M**

GENERAL FUND REVENUES

Property Tax **37%**
Sales Tax **33%**
Other Revenues **18%**
Utility Transfer **12%**



GENERAL FUND OPERATING EXPENSES

53% Public Safety
9% Parks & Recreation
8% General Government
7% Public Works
7% Information Technology
5% Fiscal Services
5% Planning & Development
4% Capital Projects Operations
1% Library
1% Other

ADDITIONS

- 8 New Police Positions
- Fire Hazmat Equipment Upgrades
- 4 Concrete Crew Positions
- Water Leak Detection and Efficiency Services
- Cooling College Station Tree Planting
- Northgate Improvements
- Electric Safety Position
- Information Security Analyst Position

City of College Station **FY27 APPROVED ANNUAL BUDGET**

OCTOBER 1, 2026 TO SEPTEMBER 30, 2027



Elected Officials

Mayor

John Nichols

City Council Place 1

Mark Smith

City Council Place 2

William Wright
Mayor Pro Tem

City Council Place 3

David White

City Council Place 4

Melissa McIlhaney

City Council Place 5

Bob Yancy

City Council Place 6

Scott Shafer

CITY ADMINISTRATION

PRINCIPLE CITY OFFICIALS, OCTOBER 2026

City Manager

Bryan Woods

Deputy City Manager

Jeff Capps

Assistant City Manager/CFO

Jeff Kersten

Assistant City Manager

Jennifer Prochazka

Chief Development Officer

Michael Ostrowski

Internal Auditor

Ty Elliot

City Attorney

Adam Falco

Chief of Police

Billy Couch

Fire Chief

Richard Mann

Director of Public Works

Emily Fisher

Director of Parks and Recreation

Kelsey Heiden Martinez

Director of Planning and Development

Anthony Armstrong

Chief Information Officer

Sam Rivera

Director of Fiscal Services

Mary Ellen Leonard, CPA

Director of Capital Projects

Jennifer Cain

Director of Public Communications

Colin Killian

Director of Human Resources

Alison Pond

Director of Electric Utility

Glenn Gavit

Director of Water Services

Gary Mechler

City of College Station **CITY COUNCIL STRATEGIC PLAN**

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.

OBJECTIVES AND ACTIONS:

- The City will conduct business in an open and inclusive fashion.
- The City will deliver services in an efficient, practical manner.
- The City will actively pursue the aspirations, goals, and expectations of citizens.
- The City will ensure citizens are satisfied with city services and facilities.
- The City will actively engage with the legislature on matters relating to home rule authority.

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.

OBJECTIVES AND ACTIONS:

- The City will secure diverse sources of revenue and a property tax rate and fee structure which is competitive with other growing cities of comparable size.
- The City will maintain adequate reserves to ease the impact of economic fluctuations.
- Citizens will know where city revenue comes from and how it is spent.

Core Services & Infrastructure

GOAL:

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

OBJECTIVES AND ACTIONS:

- The City will protect life and property.
- The City will provide services and facilities which are adequate in size, location, and timing.
- The City will provide services and utilities which are safe and efficient.
- The City will attract and retain professional staff and be an employer of choice.
- The City will assist at-risk and low-income residents.
- The City will ensure citizens are satisfied with city services and facilities.

Neighborhood Integrity

GOAL:

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

OBJECTIVES AND ACTIONS:

- The City will have diverse housing choices, in which property values are stable or increasing.
- The City will ensure citizens are satisfied with the quality of life in their neighborhoods.
- The City will encourage redevelopment and infill of vacant or underutilized properties within existing urban areas.

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.

OBJECTIVES AND ACTIONS:

- The City's annual taxable value will increase.
- The City's annual sales tax and hotel occupancy tax receipts will increase.
- The City's number of high-paying, full-time, private sector jobs will increase.
- The City will have adequate, serviceable land available for economic development opportunities.
- The City will be a place where opportunities are available for starting and operating businesses.

Improving Mobility

GOAL:

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

OBJECTIVES AND ACTIONS:

- The City will increase the number of safe and complete ways to travel in College Station.
- The City will decrease traffic related accidents across all modes of transportation.
- The City will provide streets which are not heavily congested for extended periods of time.

Sustainable City

GOAL:

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

OBJECTIVES AND ACTIONS:

- The City will protect vulnerable environmental features and support sustainability efforts.
- The City will reduce energy and water consumption.
- The City will reduce the volume of waste generated.
- The City will use land efficiently, effectively, and equitably.
- The City will reduce the risk associated with flooding and other natural hazards.





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.

Growth & Economy

College Station's population has grown by more than 39% 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 2024, 24/7 Wall St. ranked College Station No. 3 on its list of America's next boom towns. In 2025, the Milken Institute rated College Station among the top five performing metros in Texas, and Livability ranked our community among the nation's best 100 places to live.



Quality of Life

College Station is consistently rated among the country's best college towns, thanks to Texas A&M's 72,000+ students, who bring a diverse mix of races, cultures, and nationalities 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 2024, Niche.com ranked College Station among the nation's best places for public schools (No. 8), raising families (No. 19), and overall quality of life (No. 24). In addition, GoBankingRates has placed the community 27th on its list of the nation's safest and most affordable cities.

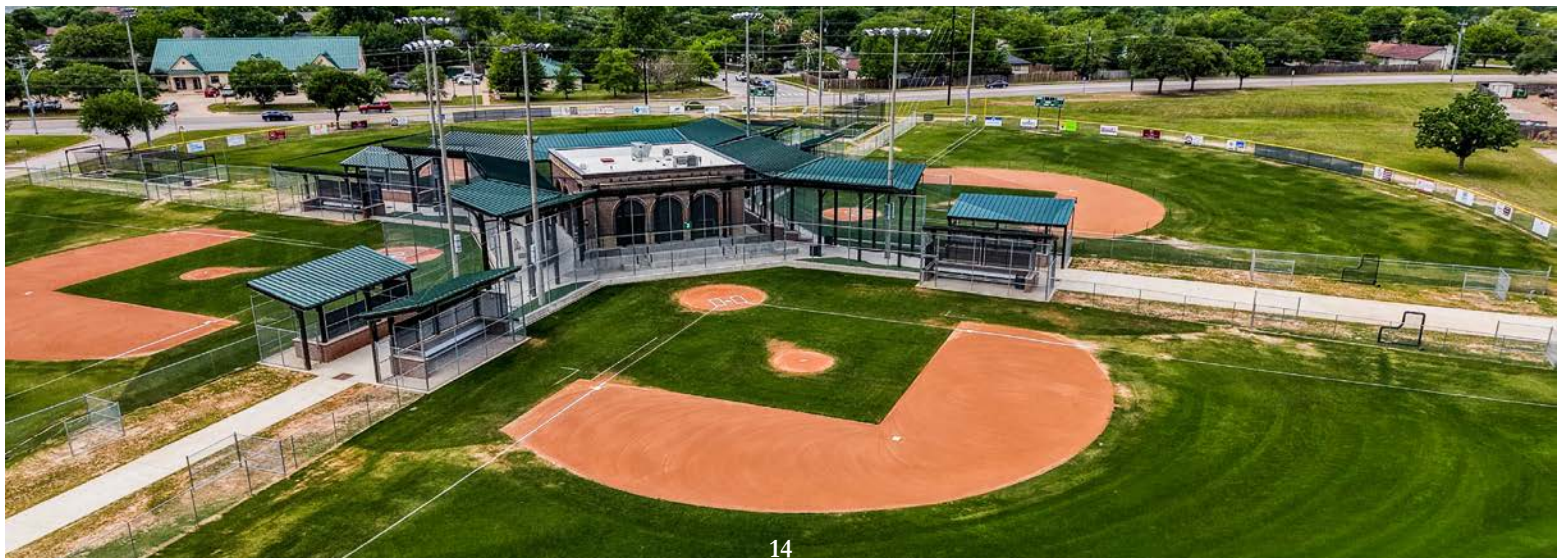
The George Bush Presidential Library and Museum is one of the region's most popular tourist attractions with more than 125,000 annual visitors. Another top attraction is the Brazos Valley Veterans Memorial that features a world-class collection of memorials for every American war.



The City of College Station maintains 56 developed parks covering 1,971 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 one of the few cities 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.

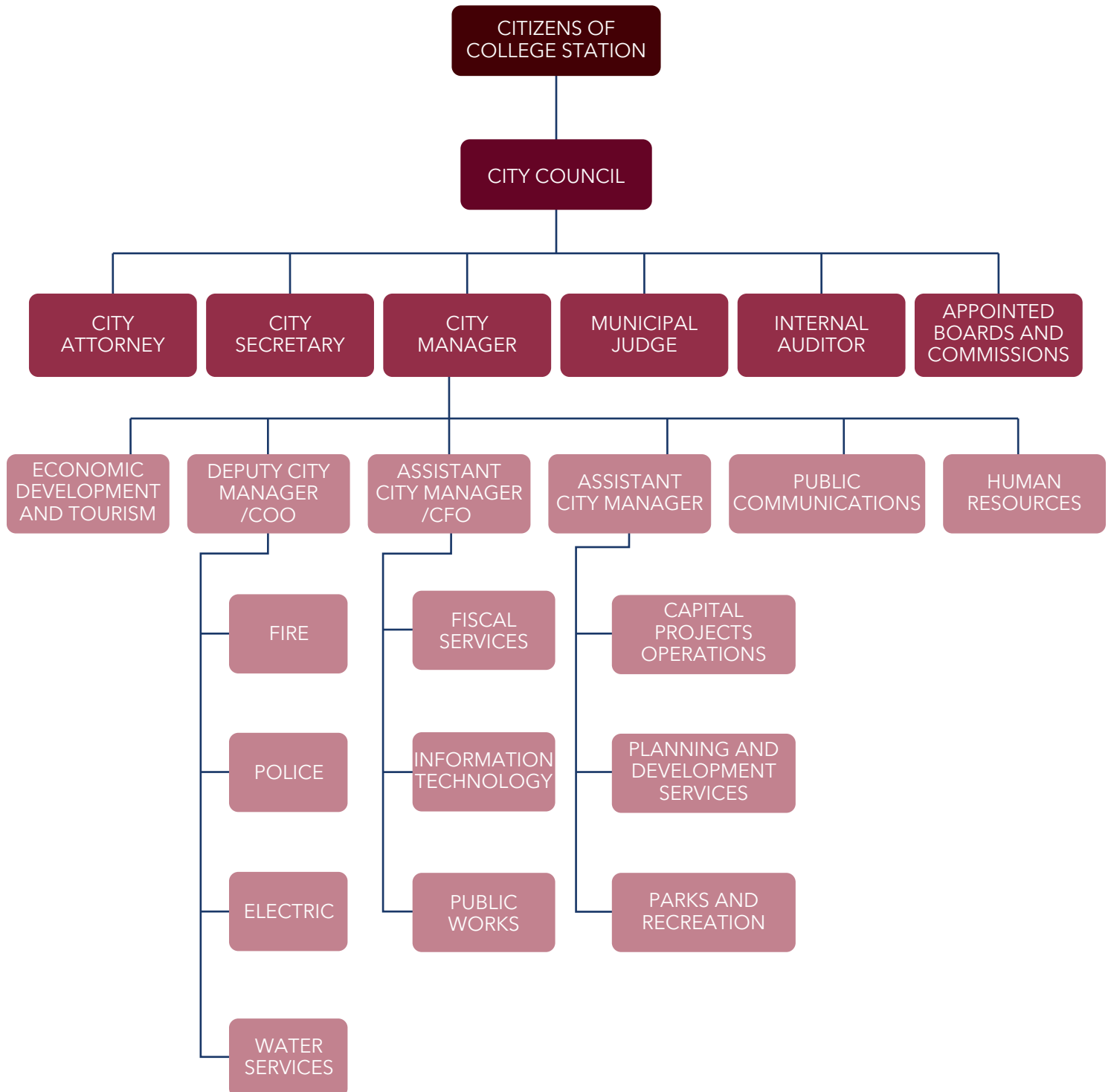
The city council adopted a governmental structure similar to the council-manager form of government. At the time of incorporation, state law did not allow a general law city to hire a city manager. As a result, College Station employed a business manager until 1943, when the state began permitting general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



CITY ORGANIZATION

City of College Station





To: Honorable Mayor and City Council
Through: Bryan C. Woods, City Manager
Jeff Kersten, Assistant City Manager
From: Mary Ellen Leonard, CPA, Director of Fiscal Services
Date: August 27, 2026
Subject: FY27 Proposed to Approved Budget Revisions

This memo outlines Council-directed changes made to the FY27 Proposed Budget, resulting in the recommended Approved FY27 Budget. The City Council conducted a Budget Workshop on July 13th and 14th 2026.

AD VALOREM CHANGES

- Ad Valorem valuations were updated to the Certified Values received. The property valuations used to prepare the Proposed Budget were preliminary. Certified Values were received on July 24, 2026.
- The No-New Revenue and Voter-Approval tax rates serve as “guardrails” for the Council to consider when establishing a rate for the FY27 Budget. The table below reflects the FY26 tax rate and the rates provided by the County Tax Office on July 31, 2026 which is the rate as called by Council for a public hearing on August 13th, 2026.

	FY26 RATES	FY27 RATES
Debt Service Fund	20.2668	20.2646
General Fund	30.9204	32.7608
Total Tax Rate	51.1872	53.0254
No-New Revenue Rate	49.0510	50.6934
Voter-Approval Rate Adjusted for Sales Tax	50.4092	53.0254
Voter-Approval Rate	51.1872	53.7862

- Based on the Certified Values and the above FY27 Property Tax rates, we are estimating that the Ad Valorem revenues would increase by \$613,870 compared to the amounts in the Proposed Budget at the adoption of the Voter-Approval Rate Adjusted for Sales Tax.

BUDGET CHANGES

Council changes to the Proposed Net Budget presented on July 6th, 2026 resulted in an increase of \$40,398.

FY27 NET BUDGET SUMMARY			
	FY27 PROPOSED NET BUDGET	CHANGES	FY27 APPROVED NET BUDGET
Governmental Funds	\$171,908,384	\$40,398	\$171,948,782
Enterprise Funds	192,894,671	-	192,894,671
Special Revenue Funds	29,948,951	-	29,948,951
Subtotal O&M	<i>\$394,752,006</i>	<i>\$40,398</i>	<i>\$394,792,404</i>
Subtotal Net Capital	<i>\$181,594,937</i>	<i>\$ -</i>	<i>\$181,594,937</i>
Total Net Budget	\$576,346,943	\$40,398	\$576,387,341

These changes are detailed below.

Council Directed Changes:

- During the Budget Workshop on July 14th, Council directed staff to increase the Brazos County Health District FY27 Funding Request by \$100,000.
- During the Budget Workshop on July 14th, Council also directed staff to increase the Chamber of Commerce FY27 Funding Request by \$7,250.

Other Changes:

- The Brazos County Appraisal District FY27 Funding Request was reduced by \$180,200 to match the request received after the Proposed Budget was produced.
- A Library increase of \$13,348 was included for recurring operating expenses. This change is based on a revised request received after the FY27 Proposed Budget was produced.
- The budget was increased by \$100,000 in General Government for special election costs expected in FY27. This item was previously included in the General Fund Assigned Fund Balance. The Assigned Fund Balance will be removed in the FY27 Approved Budget final document.



August 27, 2026

Honorable Mayor and City Council:

I am pleased to present the Fiscal Year 2026-2027 Budget for the City of College Station. This Budget is grounded in the City Council's Strategic Plan and reflects our continued commitment to conservative financial management, transparent governance, and high-quality public service. Shaped by Council direction, public input, and months of work by City staff, it maintains and expands core services for a growing community while remaining mindful of the cost those services place on our residents. At the same time, it positions College Station to meet the challenges ahead, from rising operational costs and an uncertain legislative environment to the regional growth anticipated with the Terafab development in neighboring Grimes County.

BUDGET SUMMARY

The Fiscal Year 2026-2027 Net Budget for the City of College Station totals \$576,387,341 for all funds. \$394,792,404 is allocated for operations and maintenance, an increase of 1.21%. A total of \$181,594,937 is allocated for governmental and utility capital projects.

COUNCIL STRATEGIC INITIATIVES

This budget is based on our strategic plan and is formulated to achieve our goals, as defined by City Council. This includes accountable, responsive, and transparent governance, conservative financial management and sustainable fiscal strategies, and maintaining and expanding our core services to support the health, safety, and well-being of our residents. We are also committed to promoting a diverse and growing economy, improving community mobility, and developing a sustainable and environmentally responsible City.

PROPERTY VALUATIONS

Our budget continues to be affected by changes in property valuations. Existing values continue to be impacted by on-going litigation and State legislative changes related to the treatment of business personal property. The approximate value in litigation is \$3.1 billion. Values of existing properties declined by approximately 1.0% from the previous year. The net taxable valuations on property assessed by BCAD increased by 1.97% over the prior year values.

Residential properties account for 47.5% of taxable market valuations. Commercial and multi-family properties account for an additional 37%. A significant portion of property in College Station is tax exempt. These are properties owned by Texas A&M University, local school districts, churches, and other governmental entities (e.g., Brazos County).

PROPERTY TAX RATE

The City is limited to a 3.5% increase in the O&M tax rate without a tax rate election. The FY27 property tax rate is 1.8382 cents per \$100 of assessed valuation more than the FY26 rate.

The FY27 ad valorem tax rates per \$100 of assessed valuation are as follows:

	CURRENT RATE	CHANGE	APPROVED RATE
Debt Service Fund	20.2668	(0.0022)	20.2646
General Fund	30.9204	1.8404	32.7608
Total	51.1872	1.8382	53.0254
No New Revenue Rate	49.0510		50.6934
Voter Approval Rate (Adjusted for Sales Tax)	50.4092		53.0254
Voter Approval Rate (with Increment)	51.1872		53.7862
Rates above are in cents per \$100 assessed valuation			

The tax rate approved by City Council on August 27, 2026 is the Voter Approval Rate (Adjusted for Sales Tax) that does not include a compounded increment from 2024. Our tax rate remains in the lower half of comparable benchmark cities.

OTHER GENERAL FUND REVENUE SOURCES

Sales tax is a crucial funding source for core services, including public safety. Inflation-adjusted analysis indicates a slight real-dollar increase in revenues for the first time in several years. Our forecast therefore assumes a mild growth assumption for the coming year. Other revenues, including permit fees, investment earnings, and a reimbursement agreement with Texas A&M University, help fund additional City services.

STRATEGIC PLANNING

Our budget was developed to respond to federal changes and geopolitical events impacting service delivery, such as the price of fuel. We also considered possible state legislative changes that may affect property tax receipts and future expenditures. We are preparing for regional developments, including the Terafab project, by continuing our prioritized multi-year capital plan that includes additional utility infrastructure and facilities to address current demands and future growth. Given these factors, our budget aligns our current resources with Council and community priorities while providing a sustainable and fiscally responsible plan for future years.

COMPENSATION AND BENEFITS

For the seventh consecutive year, we will not increase healthcare premiums for employees, a significant achievement amid rising national costs. The budget includes a pay scale adjustment, step increases for eligible public safety personnel, and a merit-based pay pool. These investments reinforce our "employer of choice" status and our commitment to recruiting and retaining a high-performing team capable of delivering exceptional public service. As a service-driven organization, our greatest strength lies in our people, and this budget reflects our commitment to developing and supporting that talent.

KEY SERVICE LEVEL ADJUSTMENTS

The FY27 Budget adds additional staffing to meet increasing operational demands, including 6 additional Police Officers and a Public Works concrete crew of four. An additional 12 positions are included in Police, Planning & Development, Capital Projects Operations, IT, Electric, Water and others. We are investing to maintain and expand our service delivery in response to growth and community changes.

Specific details regarding departments' SLA requests are included in the Executive Summary, the departmental text narratives, and in Appendix B.

OPERATIONAL COST MANAGEMENT

The City's average vacancy rate continues to improve since 2022 and is approximately 7% in FY26 compared to the historical budgeted vacancy rate of 3.0%. With future growth, the Terafab development, and population density forecasted, we remain concerned about turnover, retention, and department vacancies. The City continuously tracks operational expenditures and will monitor significant changes throughout FY27 to meet service delivery needs in a fiscally responsible manner.

ENTERPRISE FUNDS

Utility charges fund operations for utilities such as Electric, Water, Wastewater, Solid Waste, Drainage, and Roadway Maintenance. By policy, operational and capital costs must be covered by the rates that are charged for those services. There are no rate increases for metered Electric, Water, and Wastewater services. Solid Waste, Drainage, and Roadway Maintenance are based on national benchmarks to ensure service levels can keep pace with rising operational costs.

CAPITAL PROJECTS

Due to the growth of the city and the need to replace aging infrastructure, the City expects continued significant capital outlay in FY27, including projects supported by the property tax rate and others supported by utility revenues. These projects include significant road rehabilitation and expansion projects and the continued construction of three new water wells and collection line. The budget also includes appropriations for Council prioritized projects added as part of the FY27 Budget. In addition to new capital projects, the budget also includes an early bond repayment and is the first fiscal year with an Aaa rating from Moody's. This rating upgrade indicates a resilient local economy and exceptional, disciplined financial governance, highlighting the City's exceptional credit standing and solid fiscal condition.

CONCLUSION

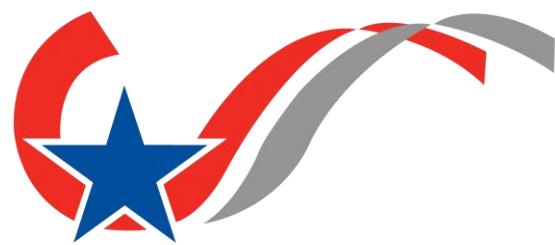
In summary, the FY27 Budget balances today's service demands with the discipline needed to sustain that service in future years. It keeps the General Fund structurally balanced, holds metered utility rates and employee healthcare premiums flat, adds the staff needed to keep pace with growth, and advances a Council-prioritized capital plan that invests in our roads, water supply, and facilities. Our first year with an Aaa bond rating from Moody's affirms from a third party this disciplined approach and leaves the City well positioned for the opportunities ahead.

I am grateful to the City Council for its leadership and clear direction, to City staff for their diligence and dedication, and to our residents for their engagement and feedback. The FY27 Budget represents a shared vision for the future—one rooted in unity, resilience, and the belief that College Station is not just growing, but thriving.

One City, One Team
Sincerely,



Bryan C. Woods
City Manager



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 cost placed on citizens to fund those services. This Budget addresses current challenges and operational demands while laying the financial foundation for future years. Increasing demand for City services, a high interest rate environment, continued inflation, an uncertain legislative environment, aging infrastructure, and continued capital expenses present multi-year challenges. Based on conservative fiscal planning we are confident we can continue to meet citizens’ needs while also preparing for the future.

The FY27 Budget has a total net expenditure of \$576,387,341, of which \$140,278,026 is in the General Fund. The FY27 Budget has sufficient total recurring revenues equal or greater to the budgeted recurring expenses. The change in the net budget compared to FY26 is due to additional construction appropriations included in the capital budget. The overall change in the net operating budget from FY26 to FY27 is 1.21%.

Net Budget Summary	
Fund Type	Net Budget
Governmental Funds	\$171,948,782
Enterprise Funds	192,894,671
Special Revenue Funds	29,948,951
Subtotal O&M	\$394,792,404
Subtotal Net Capital	\$181,594,937
Total Net Budget	\$576,387,341

The fiscal year for this budget begins October 1, 2026, and ends September 30, 2027. The process begins with a City Council strategic plan which is detailed online [here](#). The resulting Budget was submitted to Council on July 6, 2026, with Council Budget Workshops held on July 13-14, 2026. Continued discussions and public input resulted in this document which was voted on and approved by the Council on August 27, 2026. To help citizens understand this budget, additional resources can be found at cstx.gov/your-government/budget-and-finance/budget/ and 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. Feedback on the Budget was requested via an online ranking tool, citizen comments during public hearings, and a Seminar Supper that previewed the Budget before adoption.

STRATEGIC PLANNING



This Budget is part of the City's effort to remain fiscally disciplined while laying the groundwork for long-term needs. This Budget will maintain and expand service delivery while continuing the strategic planning, prudent decision-making, and conservative financial management established in prior years. The FY27 Budget continues to reflect a responsible and sustainable financial plan for the next 5+ years.

This Budget was crafted with the following in mind:

- Federal legislation and executive orders affecting grants and geopolitical events impacting fuel costs.
- Future state legislative funding changes and compliance mandates that affect property taxes.
- Continued changes at Texas A&M University, including new leadership and student population.
- Regional development and service delivery expectations for public safety, utilities, and other City infrastructure.
- A forward looking, multi-year capital plan developed using our Budget Congress process with City Council in January 2026, leading to a prioritized and ranked capital plan of \$169.4 million that is funded within the existing debt tax rate.
- Long-term fiscal forecasting and planning that seeks to balance recurring expenses with recurring revenues over a five-year horizon period.
- A General Fund assigned fund balance to plan for known future impacts.

FEDERAL AND GEOPOLITICAL IMPACTS

- A fuel reserve amount is included in the General Fund Assigned Fund Balance that will allow us to respond quickly to sustained increased prices for gas and diesel.
- Uncertainty regarding federal policies, sustained higher interest rates, inflationary pressures, and continued tariffs may impact sales tax receipts due to reduced consumer confidence. Additional changes at the federal level may impact future grant receipts.
- The City can set aside additional Fund Balances, if needed, in future years.

STATE LEGISLATIVE CHANGES

- With the 90th Texas Legislature to begin in January 2027, the City is monitoring potential changes at the State level that may impact future budgeted revenues and expenses.
- Previous Legislatures limited the growth of municipal property taxes. The 90th Legislature has possible proposals of revising the Voter Approval Tax Rate calculation, resulting in a new revenue cap of either 2.5% or 1%, both a reduction from current 3.5% cap as well as other bills limiting a city's total expenditures, adjusted for population growth and inflation. We anticipate that the 90th Legislature will focus on constraining the ability of the City to generate revenue and limit increases in spending which could hurt a growing city like College Station.

REGIONAL IMPACTS

- In late Summer 2026, SpaceX announced the development and construction of Terafab, a vertically integrated semiconductor fabrication plant in neighboring Grimes County. This development is anticipated to be a multibillion-dollar investment that will likely affect the local and regional economy. Construction began in early Fall 2026.

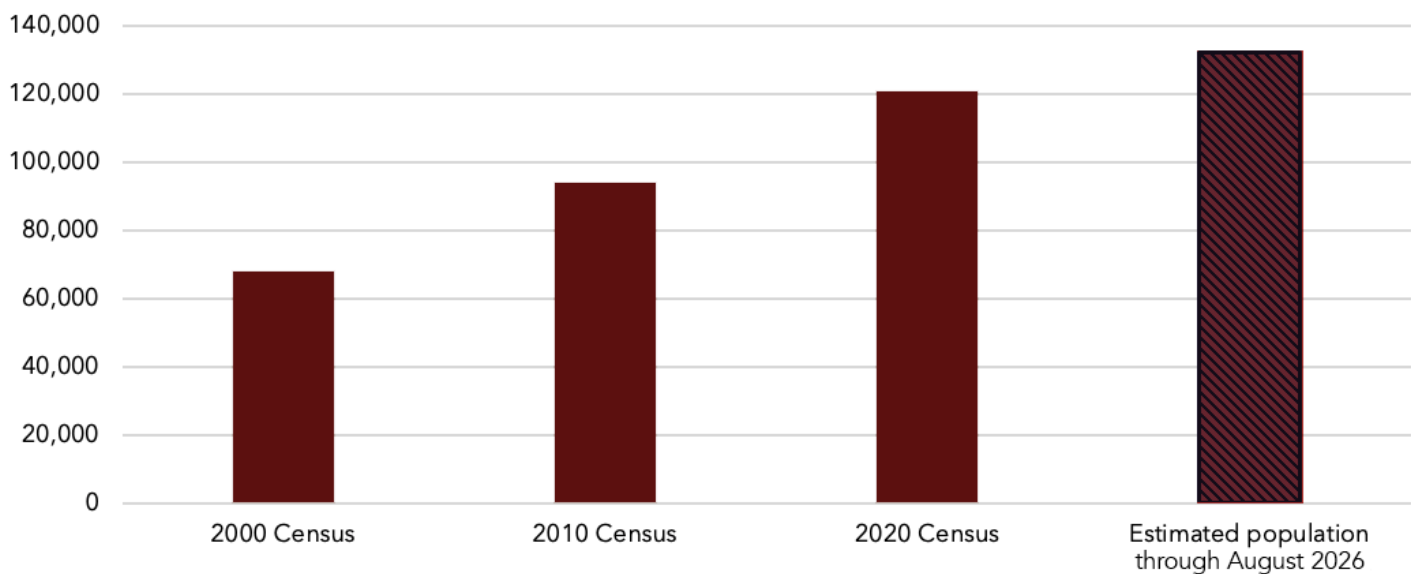
CHANGES AT THE UNIVERSITY

- Texas A&M University (A&M or the University) announced a pause in undergraduate enrollment in January 2025, citing a student body growth of over 30% over the last 10 years. This decision was detailed in the University Capacity Implementation Plan and the Student Experience Implementation Plan. The pause will limit new undergraduate enrollment at the main College Station campus to 15,000 annually to allow the University to develop adequate infrastructure. Areas for improvement include additional mobility solutions, new facilities for classrooms, research, dining, and office functions, as well as additional infrastructure on West Campus.
- The City has negotiated direct reimbursements from Texas A&M for specific public safety services rendered on campus, primarily fire, EMS, and police services for University athletic and special events.
- Additional summer events at Kyle Field and changes in University leadership may affect the City.

RESIDENT GROWTH

- Population within the City limits has steadily grown over the past 20 years, up approximately 91% from 2000 to 2024. Planning & Development Services (P&DS) provides monthly population estimates in non-Census years, as citizen demand directly affects the need for City services.
- As of August 2026, the estimated City population is 134,003. P&DS projects a population growth of 2,500 residents or approximately 2.0% this fiscal year.

POPULATION



- The nature of the city continues to change, and areas around the University remain under development, primarily in the Northgate district. In 2026, The Nova, a 20-story development with 346 units and 873 beds, received its certificate of occupancy. Eight additional multi-story residential developments are planned, with an estimated 2,181 units and 6,343 beds combined. These projects range from 7 to 24 stories, and five of them are targeting opening within the next fiscal year. Our financial forecasts account for these additional developments based on information provided by P&DS.

GOVERNMENTAL REVENUES



PROPERTY TAXES

- Property taxes paid to the city by residents are divided into two parts. One part of the tax rate funds Operations and Maintenance (O&M) or ongoing services. The second part funds the City’s debt service payment. In 2019, the State Legislature imposed a 3.5% limit on O&M revenue increases without a tax rate election.
- Based on certified property values received from the Brazos County Appraisal District, the FY27 property tax rate is \$0.530254 per \$100 of value. The no new revenue rate is \$0.506934 per \$100 of value and the voter approval rate is \$0.537862 per \$100 of value. Specific tax rate definitions and property valuation information is provided in the Financial Assessment section of this Budget. Council adopted a tax rate of \$0.530254 on August 27, 2026.
- In prior fiscal years, the City anticipated having a tax rate election for either the construction and/or recurring staffing costs for Fire Station #7. Due to conservative financial forecasting, awarded grants, and new revenue generated by an agreement with Texas A&M, a tax rate election was not necessary.
- Future property tax rates are affected by changes in existing property values, new properties added to the tax rolls, property values under litigation, and State changes to the tax rate calculation methodology.
- Additional factors impacting City fiscal management also include broader economic factors such as interest rates, fuel costs, and higher construction costs that may limit future development.

SALES TAXES

- Sales tax revenues fund City services like Police, Fire, Public Works and Parks. The FY27 sales tax budget is based on a conservative 2.0% increase over FY26 actuals (year-to-date), adjusted for one-time sales tax audit receipts.
- The Consumer Price Index for All Urban Consumers (CPI-U) rate is used as a baseline for other revenue and expense changes. The FY27 Budget was created with a 3.0% assumption. Actual CPI-U historical rates are:

Year	2020	2021	2022	2023	2024	2025	2026 (YTD)
CPI-U	1.23%	4.70%	8.00%	4.12%	2.95%	2.71%	3.30%

- Sales taxes are impacted by consumer behavior and confidence, broader economic trends and conditions, and interest rates. Changes in any of these items may affect sales tax receipts and future projections.
- The City uses a constant dollar average to estimate future sales tax receipts. A constant dollar analysis removes inflation from the nominal amount of sales tax received. While nominal sales tax receipts can increase year over year, the constant dollar analysis shows that the purchasing power of that revenue will fluctuate with inflation. Additional detail regarding this analysis is included in the Financial Assessment section of this Budget.

OTHER REVENUES

- Property and sales tax revenues are the primary recurring revenues for the General Fund, accounting for approximately 70% of total revenues. Additional recurring revenues include other charges for services, permit and development fees, fines/penalties, and interest earned. Significant non-recurring revenues can include proceeds from the sale of assets (e.g., land sales) and one-time payments related to non-recurring events (e.g., increased sales tax from a summer event held at Kyle Field).
- Interest income received is allocated to each fund based on the average fund balance held by that fund. Interest income is also used to fund the operational needs of the General Fund. Interest income remains elevated due to higher current interest rates. A portion of investment income is considered recurring revenue, due to the required reserve retained in the General Fund.
- Other General Fund revenues include various public safety grants (described on the next page), reimbursements from Texas A&M, and permit, park, and court fees.
- Council has established a policy that a portion of any profit from utility businesses operated by the City should be utilized to keep taxes lower. This is reflected as the General Fund Transfer (GFT) transfer in the FY27 Budget. The transfer percentages remained unchanged from the prior year and are included in Appendix F - Fiscal and Budgetary Policy.



SERVICE DELIVERY AND STAFFING



FIRE DEPARTMENT

- Fire Station #7 finished construction in 2026 and was officially opened on September 11th, 2026. It was approved by voters via the November 2022 bond election and was funded by General Obligation Bonds. It is staffed by 24 firefighters which are funded by General Fund revenues.
- The Fire Department was awarded 2 separate SAFER grants to offset the initial staffing costs. These grants typically cover eligible staffing expenses for 3 years. The City has adjusted its financial forecasts to account for the grant awards and their eventual expiration. We anticipate that the SAFER grants will expire in FY29.
- The City also receives a reimbursement from Texas A&M University for fire and EMS services provided. This agreement and related revenue is included in the General Fund forecast. The current agreement expires in FY29.

POLICE DEPARTMENT

- The Police Department operates on a 24/7 schedule. Population and call volume growth, combined with additional shift requirements, have increased the number of officers needed. The FY27 Budget includes 6 additional police officers and 3 vehicles.
- The FY27 Budget also includes a Police Volunteer Coordinator position and Forensic Technician. An additional transport vehicle was also added.
- Future public safety needs may arise with additional personnel requests or adjustments needed to meet operational demands. The City continually revises its financial forecasts to determine the impact of potential staffing requests or changes.

COMPETITION IN THE LOCAL MARKETPLACE

- To attract and retain qualified staffing given employers such as Texas A&M University, Terafab and other local entities, the FY27 Budget includes a 3.0% across-the-board pay scale increase for all employees plus annual step increases for eligible public safety personnel and a merit/other pay pool for top-performing non-step employees and other adjustments. Also included is a 1.0% market adjustment for existing non-step employees.
- The City is not increasing employee healthcare premiums from pre-COVID era levels for the seventh consecutive year, even as industry studies show nationwide healthcare premiums are likely to increase by double digits in 2027. City-paid healthcare premiums will also remain at the prior year's amount.

OPERATIONAL COST MANAGEMENT

- The City's average vacancy rate continues to improve since 2022 and is approximately 7% in FY26 compared to the historical budgeted vacancy rate of 3.0%. With future growth, the Terafab development and population density forecasted, we remain concerned about turnover, retention, and department vacancies and address these factors in the FY27 Budget by reviewing and managing employee compensation and benefits.
- The City continuously tracks operational expenditures and will monitor significant changes throughout FY27 to meet service delivery needs in a fiscally responsible manner.

UTILITIES



UTILITY RATES

- Utility charges fund operations for utilities such as Electric, Water, Wastewater, Solid Waste, Drainage, and Roadway Maintenance. By policy, operational and capital costs must be covered by the rates that are charged for those services.
- The FY27 Budget includes a rate increase of 3.0% for Drainage and Roadway Maintenance based on the CPI-U and a 5.0% increase for Solid Waste based on the CPI-Garbage & Trash benchmark.
- There are no rate increases for metered Electric, Water, or Wastewater services. FY27 includes a slight increase to Electric's Transmission Delivery Adjustment, which is a cost incurred to bring power to the City.
- The overall estimated increase to a residential utility bill based on these changes is approximately \$1.88 per month.

UTILITY CHALLENGES

- The water for College Station is primarily provided by the Simsboro Aquifer. Due to extensive pumping throughout the aquifer, including pumping by entities outside of the Brazos Valley, aquifer levels are decreasing. A settlement agreed to in July 2025 between the Brazos Valley Groundwater Conservation District (BVGCD), Brazos County, and the cities of College Station and Bryan, will reduce the amount of water exported out of Brazos and Robertson counties.
- College Station currently has three active well permits that must be drilled by September 14, 2028. The three new water wells and the associated collection line are currently under construction. Future rate changes will be needed to support the debt service associated with the total project cost of approximately \$78.5 million.
- The Electric Utility continues to manage their capital plan in coordination with other entities, including the state required utility relocations caused by the State Highway 6 expansion project. Electric is actively managing their risk exposure when purchasing power for future years.
- Wastewater, Solid Waste, Drainage, and Roadway Maintenance monitor increased service demands as the City continues to grow and actively manage risk and service delivery as affected.

COMMUNITY FUNDING REQUESTS



SUPPORT FOR COUNTY AND JOINT ACTIVITIES WITH THE CITY OF BRYAN

- Similar to prior years, the City reviewed funding requests received from partner agencies. Council reviewed the requests and aligned them with the City's strategic goals and measurable outcomes. Details of each funding request is included in Appendix J.
- The partner agencies include joint activities with the City of Bryan and/or Brazos County. The City has also historically provided limited operational support to community agencies that provide services that the City does not offer. Council members or City staff sit on the agency operational boards to ensure that funds are used as intended.
- Agencies and outside partners include the Aggieland Humane Society, Amber Alert Network Brazos Valley, the Arts Center, the Brazos County Appraisal District, the Brazos County Health District, the Greater Brazos Valley Partnership, the Bryan College Station Chamber of Commerce, and the Brazos Transit District. Funding for these agencies comes from the General Fund.
- The Arts Center and the Veterans Memorial also receive additional funding from the Hotel Tax Fund.
- Keep Brazos Beautiful receives funding from the Solid Waste Fund.

GROWING CAPITAL NEEDS



- The Interest and Sinking (I&S) portion of the Ad Valorem tax rate funds the interest and principal portion of the debt due in the next year. The State Legislature has laws that determine how the debt service is to be calculated. The City utilizes a financial advisor and bond legal counsel in determining the amounts due.
- The FY27 debt service payment includes a planned defeasance of \$5,765,000 related to 2014 bonds. The total debt service due in FY27, including the defeasance, is approximately \$32 million.
- Due to the growth of the city and the need to replace aging infrastructure, the City expects continued significant capital outlay in FY27, including projects supported by the property tax rate and others supported by utility revenues. Projects with expected FY27 activity include significant road rehabilitation and expansion projects and the continued construction of three new water wells and collection line.
- Capital projects may result in additional recurring operating costs. These operating costs will be forecasted and refined as projects evolve. Operating costs for capital projects, such as parks, City buildings, or a new amenity, would need to be covered using the O&M portion of the tax rate.

COUNCIL CAPITAL ADDITIONS FOR FY27 AND BEYOND

- In January 2026, City Council prioritized new capital projects totaling \$169.4 million, as detailed below. Of these prioritized projects, \$116.4 million of new appropriations were included in the Budget to cover construction or design costs expected to start in FY27.

Category	Project	Appropriations	FY Added
City Facilities	Public Works Facility (Construction)	\$55,000,000	FY27
City Facilities	Northgate	\$5,000,000	FY27
Midtown	Midtown Baseball / Business - Road	\$14,000,000	FY27
Midtown	Midtown Baseball / Business - Water	\$5,000,000	FY27
Midtown	Midtown Signage	\$700,000	FY27
Midtown	Texas Independence Park (Phase 2)	\$16,200,000	FY27
Parks	Wolf Pen Creek	\$7,000,000	FY27
Parks	Neighborhood Parks	\$5,000,000	FY27
Parks	Hensel Park	\$10,000,000	FY30
Streets - Rehab	Drainage Revolver	\$2,500,000	FY27
Streets - Signals	Signals & Intersections	\$6,000,000	FY27
Streets - Sidewalks	Various Sidewalks/Trails	\$6,000,000	FY28
Streets - Rehab	Future Streets Rehab	\$10,000,000	FY28
Streets - Extension	Future Streets Extension	\$12,000,000	FY29 - FY30
Streets - Sidewalks	University Drive Pedestrian Crossing	\$15,000,000	FY31
TOTAL COUNCIL CAPITAL ADDITIONS		\$169,400,000	

- These additions include construction appropriations for a Public Works facility, road and infrastructure improvements for Midtown Baseball/Businesses, additional construction appropriations for Texas Independence Park at Midtown, and various City-wide trails, sidewalks, and intersection improvements.
- A complete 5-year capital plan that includes all funded projects, including those approved in prior fiscal years is presented in the capital project schedules in this Budget. Specific project details are also included in the City's Capital Project supplement document.

CITY FACILITIES

- Prior Councils identified a need for a Public Works Operations Center due to aging city infrastructure. The construction budget for the Public Works Operations Center is included in the FY27 Budget. Land acquisition and design budget for this project was included in the FY25 Budget.

PARKS

- Most Parks projects approved by citizens in the November 2022 bond election were completed in FY26, including the Parks Central Operations Shop and the Senior/Little League Buildings at Bachmann Park.
- Construction on the Mable Clare Thomas Park Redevelopment project is anticipated to start in FY27.
- The City also started construction on the new Texas Independence Park at Midtown. Additional construction budget for this project is included in the FY27 Budget, which will permit the construction of future phases.
- Parks also has additional projects budgeted in FY27, including various Citywide improvements and renovations and the replacement of the Adamson Lagoon pool slide.

STREETS AND TRAFFIC

- Road projects with significant FY27 construction costs include the Jones Butler Roundabout and Expansion, Krenek Tap Rehabilitation, and James/Puryear and Francis Phase III Rehabilitation. Design for various Rock Prairie Road rehabilitation projects remains on-going.
- The City expects further design and activity for several new traffic signals and continuing design work for City-wide sidewalk and trail projects in FY27.

UTILITY PROJECTS

- Electric expects to finish various utility relocations related to the State Highway 6 expansion project in FY27. Other significant Electric projects underway include the design of a utility operations building, design/engineering for a new substation, and various SCADA and firewall improvements and upgrades.
- Significant construction costs for the three new water wells and related collection line will continue throughout FY27. Other Water project activity includes waterline relocations related to the State Highway 6 expansion, various wellfield rehabilitation projects, Dowling Road Pump Station tank improvements, and the Jones Butler waterline project (in parallel with the Street expansion project). Wastewater projects with expected FY27 activity include Northeast Trunkline Phase III and the Carter Creek Wastewater Treatment Plant Filter Improvements.

CAPITAL FUNDING PLAN AND FUTURE DEBT CAPACITY

- Governmental capital projects, such as Streets, Facilities, and Technology projects, are funded using the I&S portion of the Ad Valorem tax rate.
- The City only issues debt to meet the cash flow needs of projects. The City forecasts future capital costs and the debt needed to cover those anticipated expenses. Debt issuances are subject to change based on actual project expenditures and timing.
- The City anticipates being able to fund Council's prioritized list of capital projects added as part of the FY27 Budget with the current I&S tax rate, assuming modest growth in existing and new property values. We are continuously refining our financial forecasts to respond to changes as needed.
- Utility projects are funded using debt supported by utility revenues. Utilities also contribute cash to pay for projects directly. Funded utility projects in Electric, Water, and Wastewater can be financed using existing metered rates. Water will need rate increases in FY28-FY29 to cover the increased debt service resulting from the construction of the three new water wells and related infrastructure.
- The total debt to be issued in FY27 for Governmental and Utility capital projects is approximately \$151,950,000. A significant amount of this debt is needed to cover the remaining construction expenses for the three new water wells and related infrastructure.

NEW POSITIONS AND SERVICE LEVEL ADJUSTMENTS

The City's workforce makes up approximately 72% of the General Fund's operating expenses and approximately 61% of total City operating expenses (excluding Purchase Power in the Electric Fund). Additional requests for personnel are included in the FY27 Budget. Departments also submitted requests to fund additional operational and strategic needs of our growing City. Departmental requests are known as Service Level Adjustments (SLAs). Each request was required to be supported by a Strategic Goal and/or Key Performance Indicator.

The FY27 Budget includes SLAs across all funds, reflecting both one-time and recurring costs. These requests include 24 FTEs and 24 vehicles citywide. Within the General Fund, SLAs span nine departments, supporting 19 FTEs and 15 vehicles. The remaining SLAs are distributed across six additional funds. Each request is detailed further in the departmental summaries and Appendix B.

Dept	One-Time Cost	Recurring Cost	Total	FTE	Vehicle
General Fund					
Police	\$715,546	\$1,137,217	\$1,852,763	8	4
Fire	146,290	40,000	186,290	-	-
Public Works	95,581	453,973	549,554	4	1
Parks and Recreation	677,895	192,855	870,750	1	6
Planning and Development	109,384	207,689	317,073	2	2
Information Technology	328,426	522,119	850,545	1	-
Fiscal Services	-	89,420	89,420	-	-
Capital Projects Operations	338,085	107,412	445,497	1	2
General Govt	392,885	449,460	842,345	2	-
General Fund Total	\$2,804,092	\$3,200,145	\$6,004,237	19	15
Other Funds					
Hotel Tax Fund	\$1,472,885	\$189,499	\$1,662,384	1	1
Drainage Fund	515,021	154,445	669,466	1	2
Northgate Parking Fund	310,000	85,000	395,000	-	-
Electric Fund	329,970	378,623	708,593	2	2
Water Fund	257,585	113,581	371,166	1	-
Solid Waste Fund	674,723	241,719	916,442	-	4
Grand Total (All Funds)	\$6,364,276	\$4,363,012	\$10,727,288	24	24

This Budget also reflects the impact of positions that were reclassified, reallocated, or exchanged with other departments to meet service requirements. The current Appendix C details the City's 1,134.50 Full and Part-Time Benefited positions by department and fund. These totals may change as the Council may approve additional positions via Budget Amendments or when departments reorganize divisions to meet ongoing City needs.

Temporary/seasonal and part-time non-benefited (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.

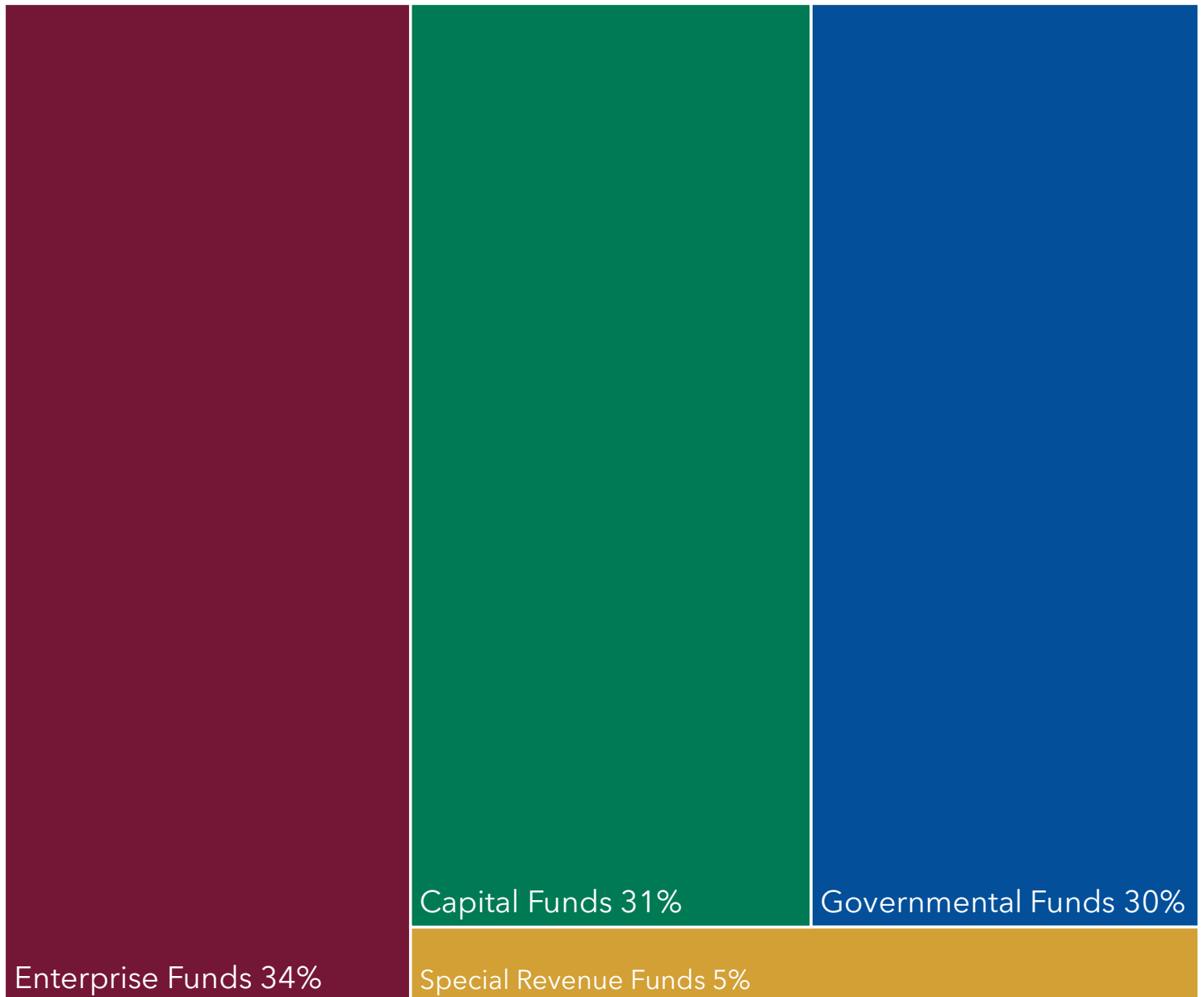
FY27 NET EXPENDITURE BUDGET

Fund	FY26 Budget	FY27 Budget	% Change
General Fund	\$130,154,044	\$140,278,026	7.78%
Economic Development Fund	450,000	130,000	-71.11%
Efficiency Time Payment Fund	9,110	9,110	0.00%
Debt Service Fund	34,931,890	31,531,646	-9.73%
Court Technology Fund	57,520	57,520	0.00%
Court Security Fund	4,020	4,020	0.00%
Truancy Fund	9,630	9,630	0.00%
Police Seizure Fund	283,080	283,080	0.00%
Hotel Tax Fund	8,840,064	9,070,622	2.61%
Community Development Fund	5,016,887	3,751,081	-25.23%
Memorial Cemetery Fund	515,350	518,344	0.58%
Texas Ave Cemetery Fund	1,000	3,000	200.00%
Memorial Cemetery Maintenance Fund	42,540	83,080	95.30%
PEG Access Channel Fee Fund	176,000	136,000	-22.73%
R.E. Meyer Fund	4,000	-	-100.00%
Drainage Fund (O&M)	4,074,765	4,786,087	17.46%
Roadway Maintenance Fund	7,243,196	7,596,487	4.88%
Fun For All Fund	-	-	-
Northgate Parking Fund	2,556,240	2,472,682	-3.27%
Electric Fund	132,841,342	127,620,948	-3.93%
Water Fund	23,025,321	25,318,217	9.96%
Wastewater Fund	20,411,305	20,426,795	0.08%
Solid Waste Fund	16,181,256	17,056,029	5.41%
Water Impact Fee Fund	750,000	1,300,000	73.33%
Wastewater Impact Fee Fund	2,500,000	2,350,000	-6.00%
Roadway Impact Fee Funds	-	-	-
Total Net Operating Expenditures	\$390,078,560	\$394,792,404	1.21%
Facilities/IT CIP	1,245,780	60,354,499	4744.72%
Parks CIP	8,466,985	28,587,084	237.63%
Streets CIP	6,250,346	32,401,078	418.39%
Electric CIP	21,640,457	33,017,264	52.57%
Water CIP	27,509,929	20,932,696	-23.91%
Wastewater CIP	17,143,641	4,702,316	-72.57%
Northgate CIP	100,000	100,000	0.00%
Special Revenue CIP	1,790,000	1,500,000	-16.20%
Total Net Capital Expenditures¹	\$84,147,138	\$181,594,937	115.81%
TOTAL NET EXPENDITURES	\$474,225,698	\$576,387,341	21.54%

¹Total net capital expenditures includes capital transfers from other funds and capital appropriations.

NET TOTAL FY27 BUDGET

\$576,387,341



ANALYSIS OF TAX RATE

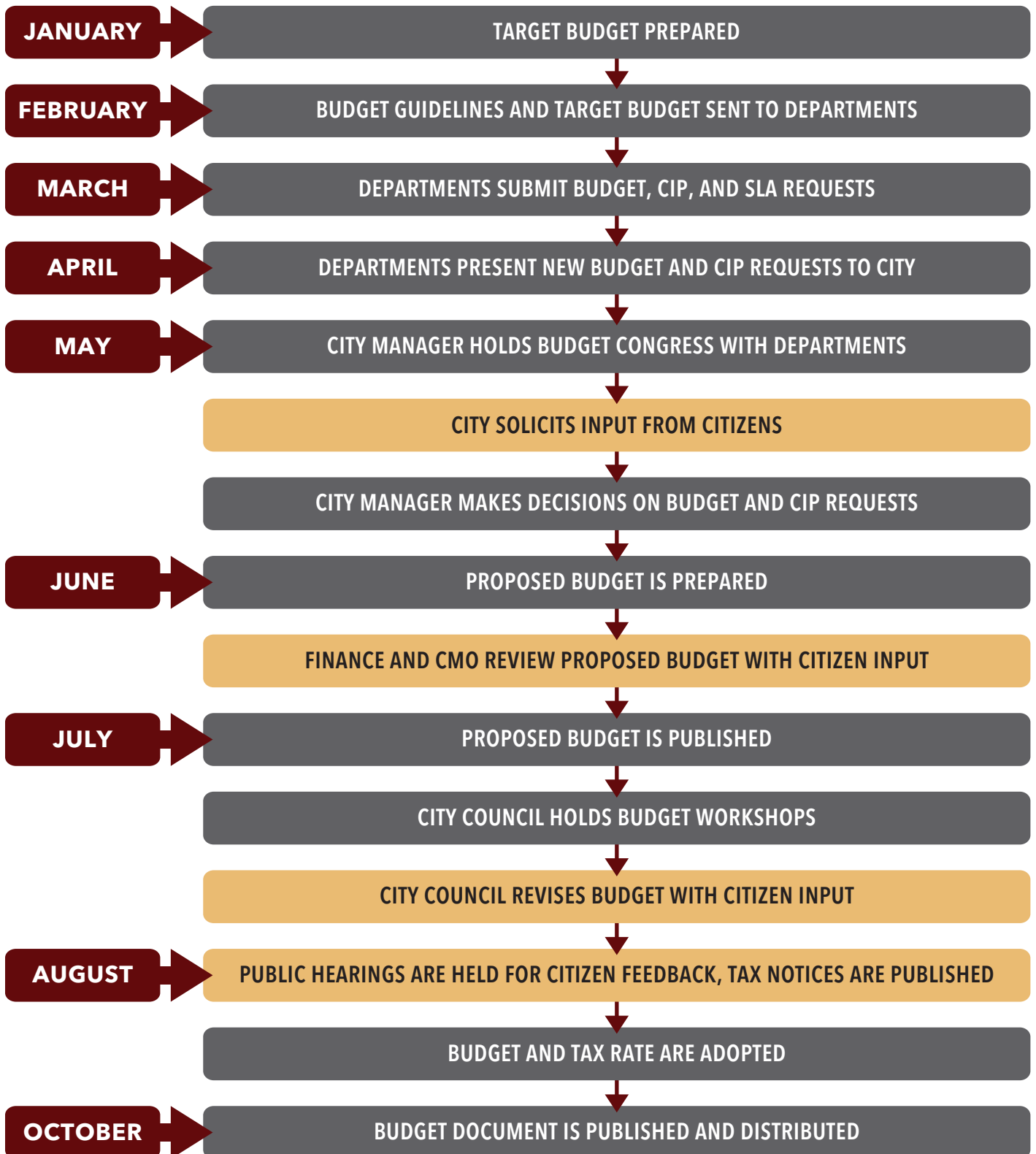
Fiscal Year 2026-2027

	Certified 2026	Certified 2027
Assessed Valuation of Real and Exempt Property	\$ 20,216,035,655	\$ 20,929,737,122
LESS:		
Productivity Loss (Ag Market plus Ag Use)	(155,241,337)	(108,996,175)
Homestead, 23.231 and Lower of Value Caps	(415,059,019)	(435,090,573)
Total Exemptions	(3,384,558,847)	(3,535,960,263)
Net Taxable Value	16,261,176,452	16,849,690,111
Freeze Taxable	(1,631,208,065)	(1,709,957,271)
Transfer Adjustment	(1,425,713)	(3,053,387)
Total Exemptions	(1,632,633,778)	(1,713,010,658)
Freeze Adjusted Taxable Value	\$ 14,628,542,674	\$ 15,136,679,453
Reserve Estimate for Protests and Litigation		(220,421,969)
Total Freeze Adjusted Taxable Value	\$ 14,628,542,674	\$ 14,916,257,484
LESS CAPTURED PROPERTY VALUES:		
TIRZ 19 Captured Value	223,052,801	221,657,985
Synthetic TIRZ Dartmouth Captured Value	67,848,317	65,260,953
Estimated Freeze Adjusted Taxable Value	\$ 14,337,641,556	\$ 14,629,338,546
Freeze Actual Tax Levied	5,156,605	5,704,246
Total Tax Levy	\$ 80,036,077	\$ 84,798,251
Estimate @ 100% Collection	\$ 80,036,077	\$ 84,798,251

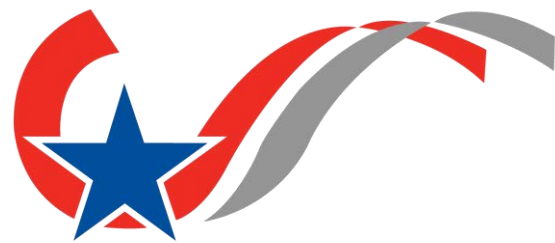
	2026	2027
Debt Service Fund - Debt Levy	31,236,996	31,958,097
General Fund - O&M Tax Rate	47,447,545	51,451,004
TIRZ 19 - Total Tax Rate	1,141,746	1,175,350
Dartmouth Synthetic TIRZ - O&M Rate Only	209,790	213,800
Tax Revenue	80,036,077	84,798,251

	2026	2027
Debt Service	0.202668	0.202646
General Fund	0.309204	0.327608
Tax Rate	0.511872	0.530254
	2026	2027
Debt Service	40%	38%
General Fund	60%	62%
Allocation Percentages for Freeze Tax	100%	100%

BUDGET PROCESS



OPPORTUNITIES FOR CITIZEN IMPACT ON THE BUDGET



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



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.

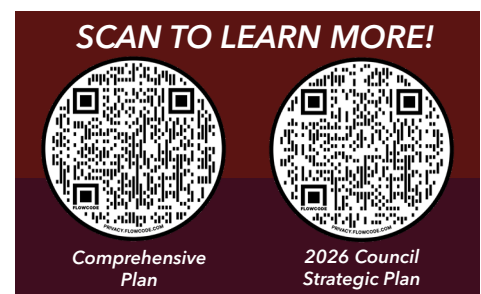
Community Vision

College Station will be the nation's most vibrant university community, a place where businesses thrive, innovation is embraced, and quality of life is unmatched, resulting in sustained prosperity and economic competitiveness.

- **DISTINCTIVE PLACES:** 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:** Strengthen fiscal sustainability and community prosperity by diversifying the tax base and expanding economic opportunity through dynamic districts, targeted industry growth, a robust innovation ecosystem, and proactive regional leadership.
- **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 Council's Strategic Plan (updated for 2026) and the City's Comprehensive Plan, which was adopted by City Council in October 2021 and was amended by Council in May 2026. These documents are available using the QR Codes or links to the right.





- 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
- Being an employer of choice



- 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 earlier section.

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 to strategically consider current and future needs and service delivery relative to the City's financial position. These forecasts, reviewed and updated regularly, allow for dynamic short- and long-term financial planning. 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 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.

Led 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. Surveys are also sent out to the public for citizen input on SLAs. 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 City Manager will certify that there are available revenues for appropriations in excess of those estimated in the budget. Then City Council, by ordinance, may make supplemental appropriations for the year up to the amount of such excess in the form of a Budget Amendment. Before approval, the Council will hold a public hearing on the supplemental appropriations. Council will vote on the amendment and upon passing, the budget will be revised accordingly.

If the City Manager certifies that the estimated revenues or fund balances will be insufficient to meet the approved budget resulting in a deficit, then they will report to the Council immediately and take remedial action.

Emergency appropriations are made possible by the Council in situations affecting life, health and property of the public peace via emergency ordinance. Appendix F - Fiscal and Budgetary Policy and Appendix E - Budget Charter present the Budget Amendment process in more detail.



Community Feedback On The Budget

Community feedback is key to budget development as the concerns of our citizen's drive the decisions made in the City's long and short-term plans. The City of College Station provides several opportunities for citizens to give feedback and learn about the annual budget in addition to standard public hearings.

To get community input on the new additions to the budget, a survey for SLAs was sent to citizens. Comments from here were considered for this year's budget and for long-term future planning as well.

A budget workshop is held in the summer that is open to the public where the proposed annual budget is presented by staff to council. These meetings are in depth and discuss the budget in its entirety.

A budget seminar supper was held for interested citizens to learn the main points of the upcoming budget and strategic fiscal considerations and strategies.

This year, Public Communications staff put everything relating to the budget process online, which provides more clarity for citizens. This page includes links explaining key parts of the budget for citizens to look for, survey results, tax rate information, recordings of public hearings and presentations, all media links related to the budget, and a timeline of the budget adoption. [That page can be viewed at this link.](#)

Additionally, Public Communications staff produced [an explanation video](#) of the FY27 budget highlights that airs online and on the City's local cable channel.

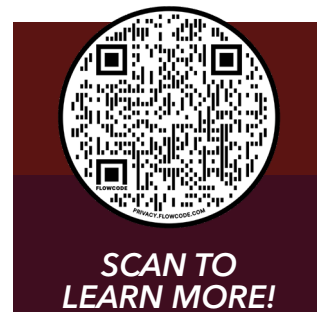


Key Performance Indicators

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. There are links to the KPI live dashboard throughout the book that provide the latest data updated throughout the fiscal year. You can also use the link to the right or the link 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 FY25 Annual report is available at the link to the right.





FINANCIAL ANALYSIS

GENERAL FUND

CURRENT FUND BALANCE AND REVENUES

This document reflects the FY26 Revised Budget to include Budget Amendments #1, #2, and #3 as approved by Council. Based on higher expected sales tax and permit revenues, prudent departmental expense management, investment earnings, and departmental vacancies in FY26, we anticipate the General Fund will grow its unassigned balance to \$42 million in FY27. The General Fund is structurally balanced in FY27 with recurring revenues greater than recurring expenses.

The City maintains General Fund assigned balances to account for potential future programs. These items are assigned at Council's direction and are detailed in the General Fund section of this document. These assignments may change depending on legal requirements, Council direction, economic circumstances, and/or forecast assumptions.

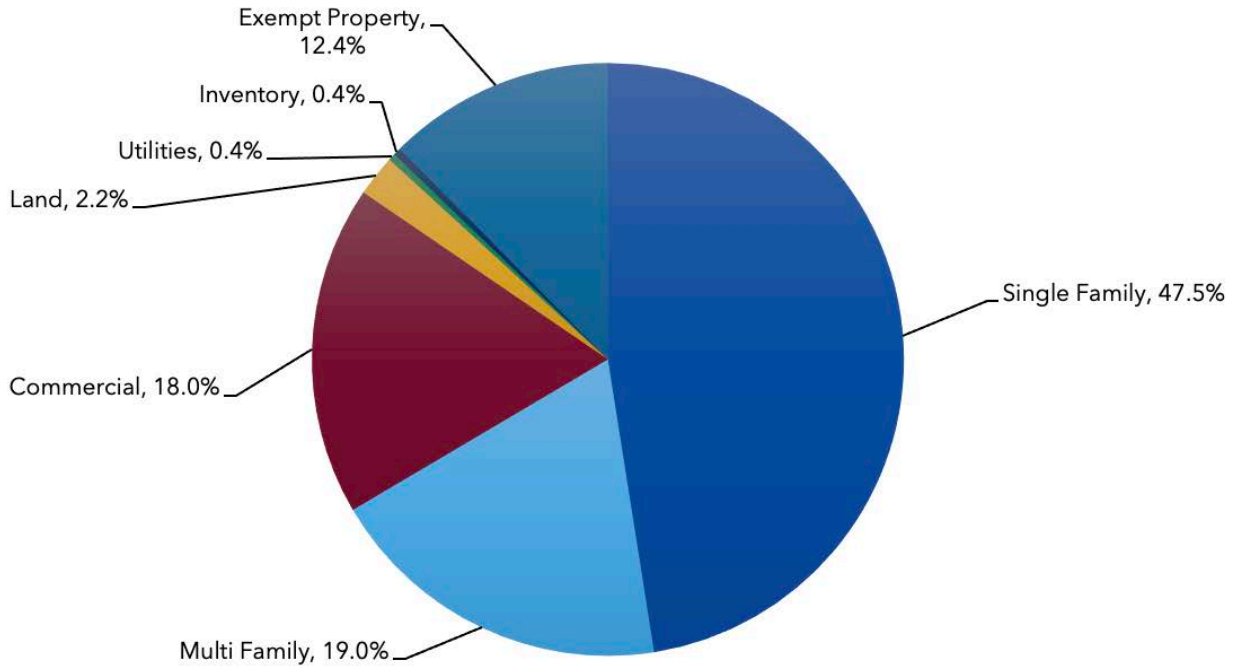
Most major categories of General Fund revenues are recurring. The two primary sources of recurring revenues are Ad Valorem and sales taxes. Recurring revenues are those we expect to receive on a regular, annual basis. Expected revenues have grown in recent years due to year over year increases in property valuations since 2019 and an inflationary environment which has increased nominal sales tax receipts. General Fund revenue forecasts consider current trends, inflationary forecasts, and historical performances during specific months (e.g., college football season). Typical growth assumptions used remain conservative and are generally in line with long term historic averages. One- time revenues received by the City are those we receive due to special circumstances that are not believed to occur again or regularly enough to be forecasted over multiple years.

AD VALOREM VALUATIONS

Administered by a chief appraiser, the taxable value within College Station is determined by the Brazos Central Appraisal District (BCAD), a county agency. The City has no input on the determination of property valuations. BCAD determines property valuations, based on market conditions and other factors, as of January 1 of each year. For College Station, BCAD provides certified property valuations for properties within City limits.

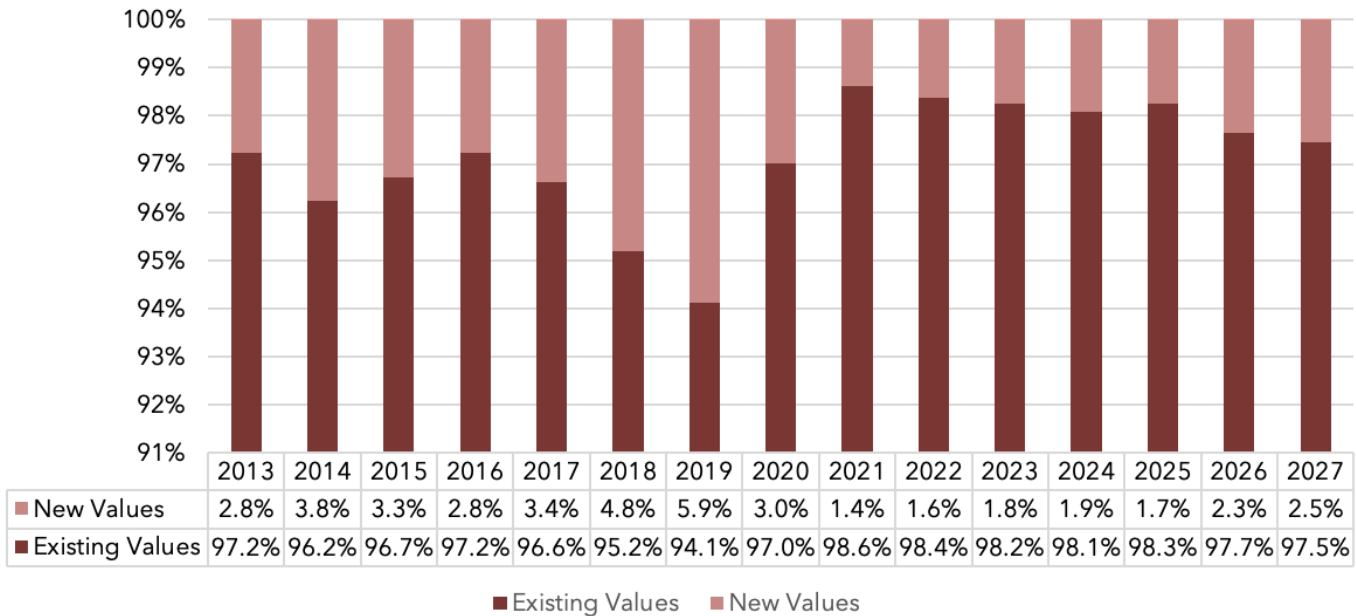
We received certified property values from BCAD on July 24, 2026. Total taxable values before the freeze adjustment are approximately \$16.6 billion dollars. New value added to the tax rolls as of January 1, 2026, totaled approximately \$503.2 million. Existing values continue to be impacted by on-going litigation and State legislative changes related to the treatment of business personal property. The approximate value in litigation is \$3.1 billion. Values of existing properties declined by approximately 1.0% from the previous year. The net taxable valuations on property assessed by BCAD increased by 1.97% over the prior year values.

PERCENTAGE OF MARKET VALUATIONS BY TYPE



As shown in the chart above, residential properties account for 47.5% of taxable market valuations. Commercial and multi-family properties account for an additional 37%. A significant portion of property in College Station is tax exempt. These are properties owned by Texas A&M University, local school districts, churches, and other governmental entities (e.g., Brazos County). Valuations directly correspond to the ad valorem tax revenue collected by the City.

PERCENTAGE OF NEW AND EXISTING VALUES BY YEAR



PROPERTY TAX RATE

The City is limited to a 3.5% increase in the O&M tax rate without a tax rate election.

Current property valuations, coupled with the tax rate, will result in \$4,899,314 of additional revenue over FY26. \$2,668,169, or 54.4% of the additional revenue, is raised from new property added to the tax roll. Property or Ad Valorem Tax revenue accounts for approximately 37% of General Fund revenues. General Fund revenues pay for governmental services, including public safety, public works, parks, and other community needs.

The FY27 property tax rate is 1.8382 cents per \$100 of assessed valuation more than the FY26 rate. The FY27 ad valorem tax rates per \$100 of assessed valuation are as follows:

	Current Rate	Change	Approved Rate
Debt Service Fund	20.2668	(0.0022)	20.2646
General Fund	30.9204	1.8404	32.7608
Total	51.1872	1.8382	53.0254
No New Revenue Rate	49.0510		50.6934
Voter Approval Rate (Adjusted for Sales Tax)	50.4092		53.0254
Voter Approval Rate (with Increment)	51.1872		53.7862
Rates above are in cents per \$100 assessed valuation			

The no-new-revenue rate is a benchmark tax rate needed to raise the same amount of maintenance and operations property tax revenue 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. Both rates are calculated by the Brazos County Tax Office and then are provided to College Station.

The Voter Approval Rate (with Increment) is calculated based on the forms used by the Brazos County Tax Assessor. Texas Property Tax Code 26.04 (d-1) requires the designated officer to use the prescribed forms provided by the Texas State Comptroller. Forgone Increment Revenue for 2024 is carried forward each year for the entities to use again even if they have previously used it in prior years.

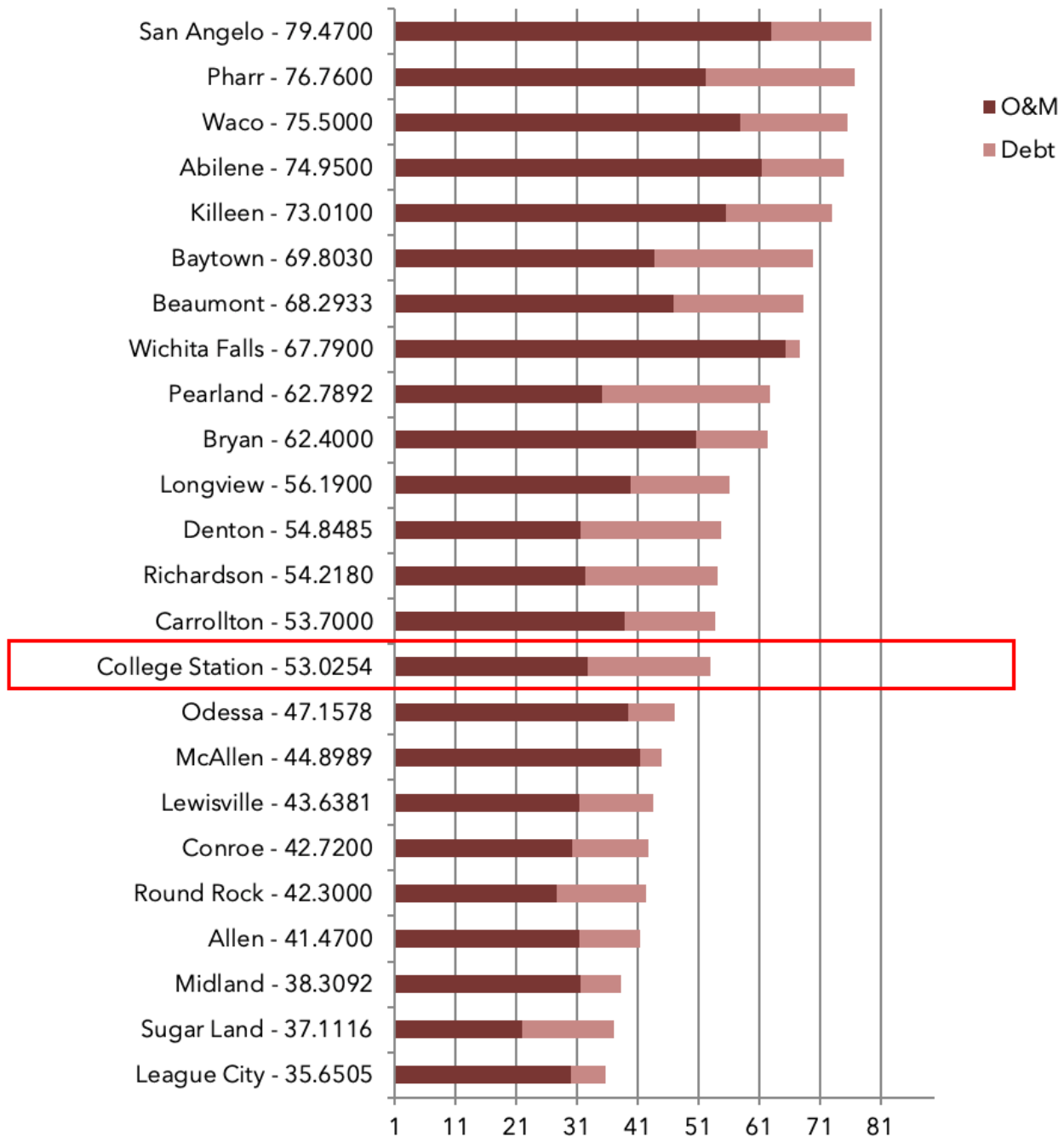
The tax rate approved by City Council on August 27, 2026 is the Voter Approval Rate (Adjusted for Sales Tax) that does not include a compounded increment from 2024.

Additional tax rate disclosures can be found on our website at <https://www.cstx.gov/living-here/tax-rates/> and the Brazos County Truth in Taxation website at brazos.countytaxrates.com.

TAX RATE COMPARISON

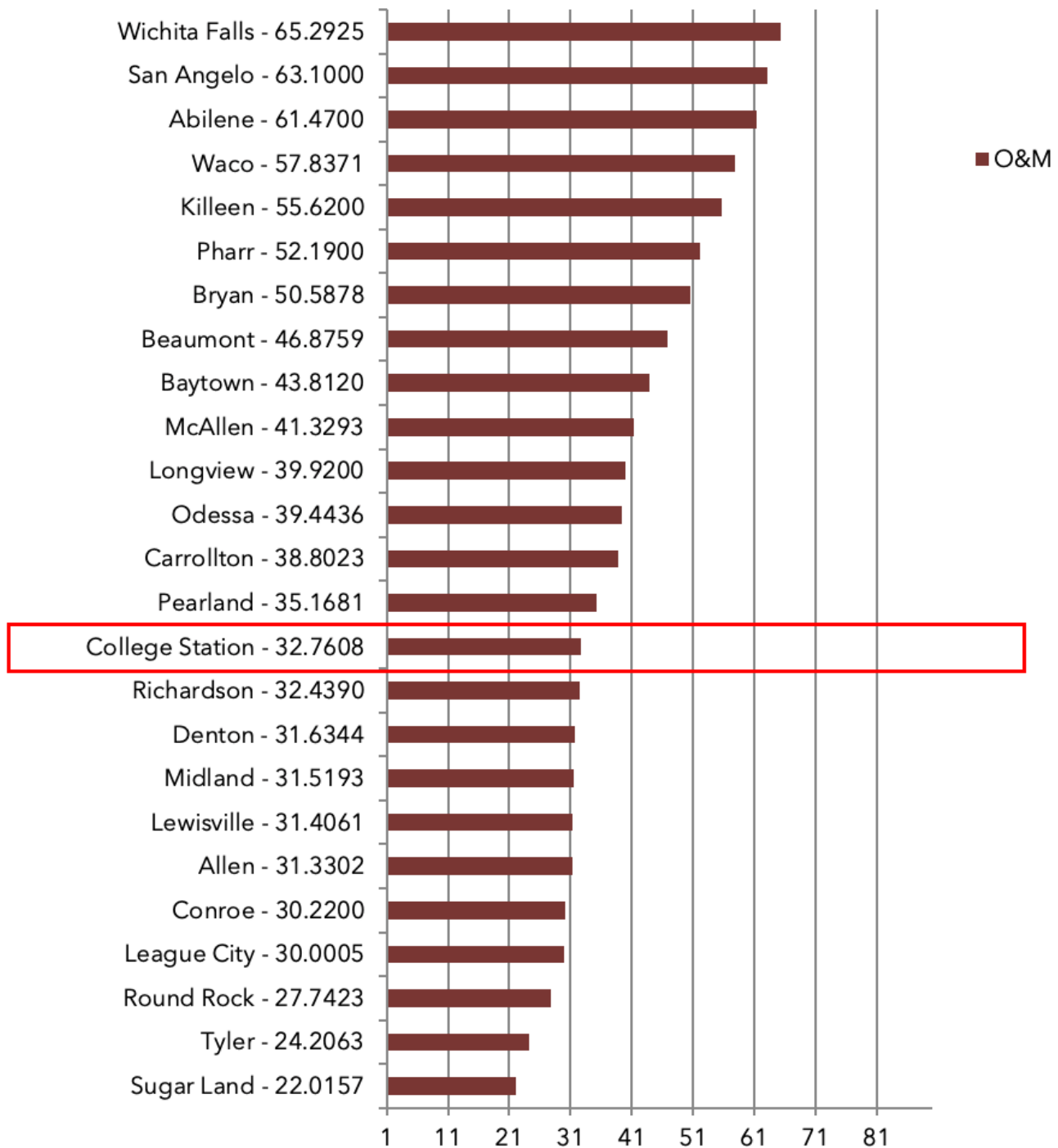
The chart below compares College Station's FY27 combined O&M and Debt tax rate to the tax rate of comparable benchmark cities, which are in Texas with approximate populations between 75,000 and 175,000. College Station remains in the lower half of tax rates among these cities.

FY27 AD VALOREM TAX RATE COMPARISON OF TEXAS CITIES



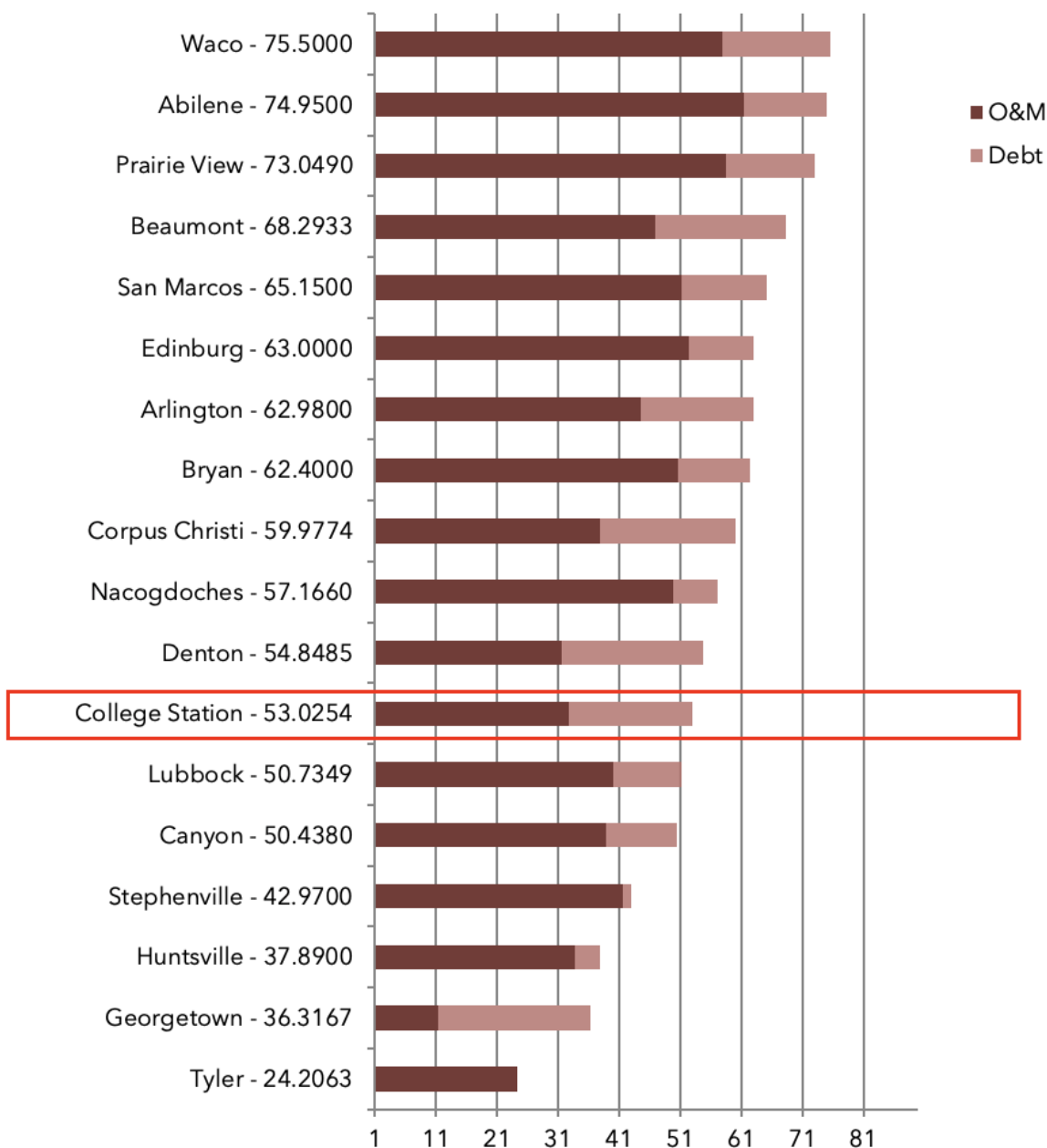
The chart below compares College Station's FY27 O&M portion of the tax rate to the O&M tax rate for the same cities. The O&M portion of the tax rate is the portion that pays for governmental services like Police and Fire. College Station is in the lower half of O&M tax rates among surveyed cities.

FY27 AD VALOREM O&M TAX RATE COMPARISON OF TEXAS CITIES



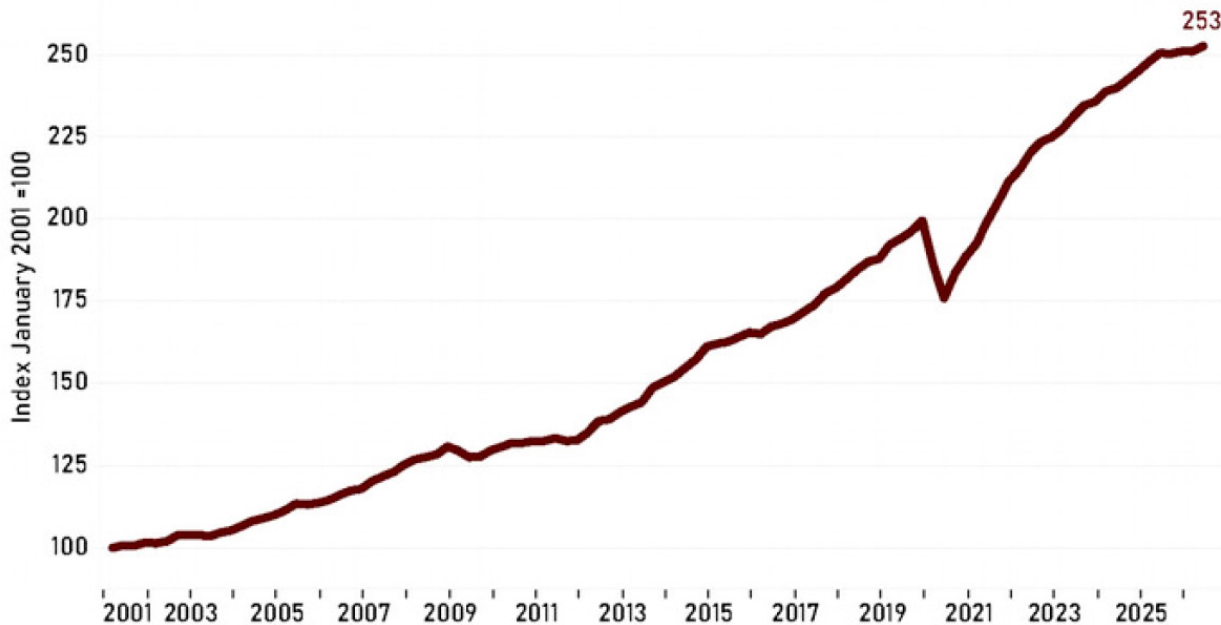
In addition to comparing cities of similar size, a comparison of cities that have a similar focus of higher education is notable as well. These cities have their own unique service challenges but share some of the same concerns when providing services to a significant student demographic. Across cities in Texas that have a large student population, College Station is in the bottom half of this sample.

TEXAS COLLEGE TOWNS TAX RATE COMPARISON



LOCAL ECONOMY AND WORKFORCE

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 maintains a quarterly index (College Station-Bryan Business-Cycle Index) to measure local economic performance. This index was previously published monthly. The most recent Index for Quarter 2, 2026 (August 2026, using June 2026 data) increased to 253, a 0.7% increase from its March 2026 value. The Index increased due to growth in inflation-adjusted taxable sales and increases in both nonfarm employment and the unemployment rate from March 2026.

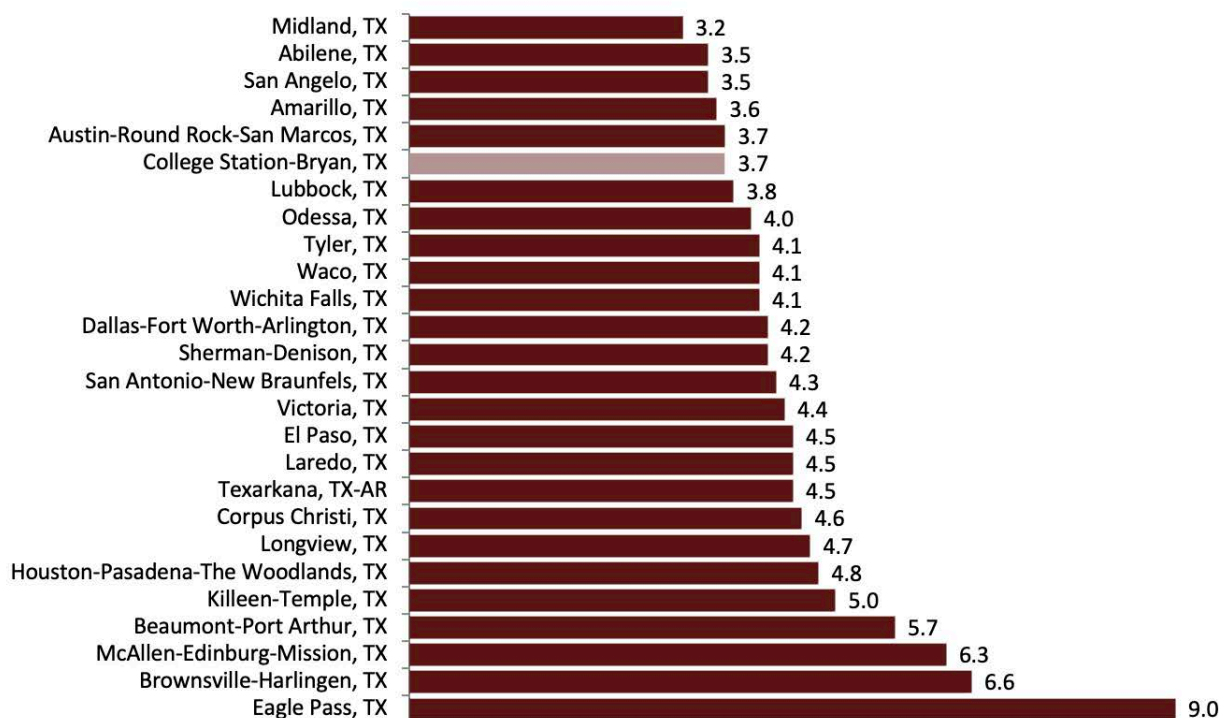


Last reported data point: June 2026. Source: Private Enterprise Research Center

Traditionally, College Station benefits from a consistently lower unemployment rate than State or National levels. According to the Bureau of Labor Statistics, the broader College Station-Bryan Metropolitan Statistical Area (MSA) unemployment rate is 3.7% as of July 2026. 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; making attracting and retaining qualified employees an ongoing challenge for the City.



July 2026 Unemployment Rate



As a service organization, our workforce makes up approximately 72% of the General Fund's operating expenses and approximately 61% of total City-wide operating expenses, excluding purchased power. Experienced workforce retention and frequent employee turnover are multi-year challenges faced by the City. Service delivery for our citizens may be impacted if we fail to attract and retain a highly qualified workforce. Labor shortages in various City departments may result in overscheduled and / or inexperienced employees and higher overtime or contract labor expenses.

As of September 2026, the vacancy rate was approximately 7%. With future population and economic growth forecasted, we remain concerned about turnover, retention, and department vacancies. The FY27 Budget addresses these factors by adjusting employee compensation while maintaining health benefits costs at pre-COVID levels for the seventh consecutive year. Additional details are presented in the Compensation and Benefits section later in this document.

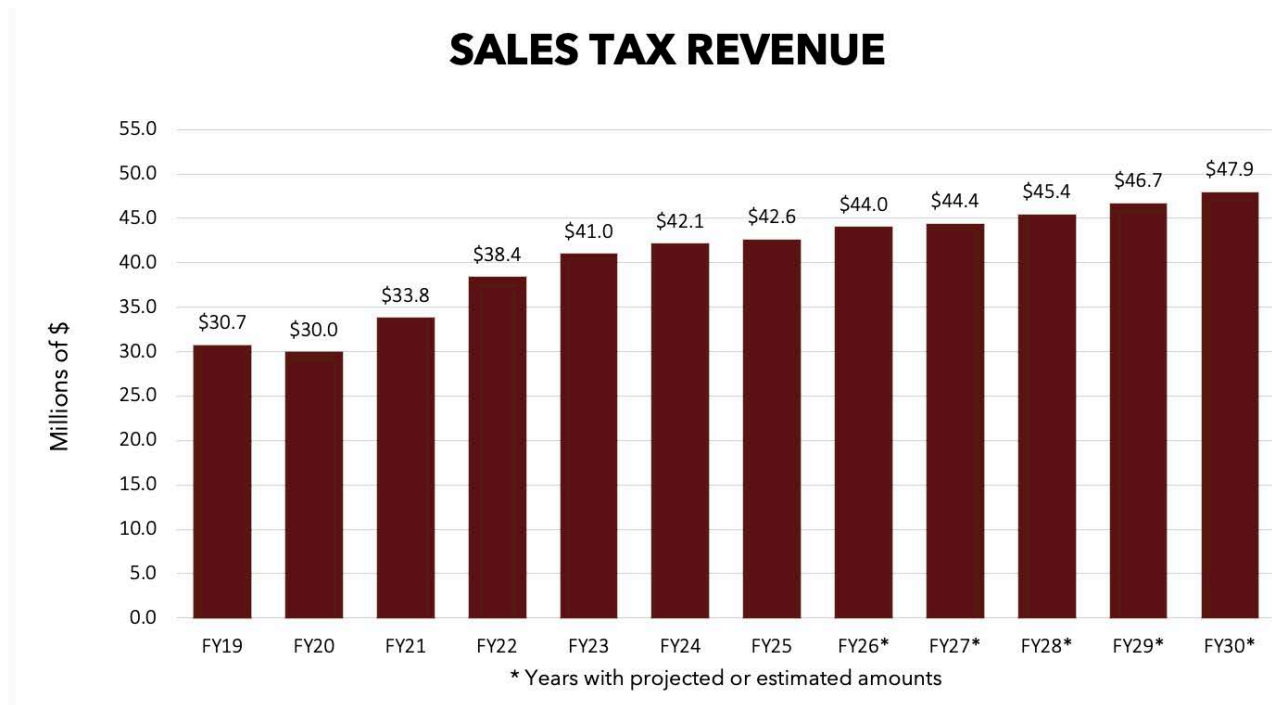
SALES TAX REVENUES

Sales tax is a significant revenue source for the General Fund, accounting for 32.6% of General Fund revenues. Projected FY26 nominal sales tax revenues, which include mixed beverage receipts and one-time audit adjustments, is \$44 million. After adjusting for inflation, receipts are projected to increase approximately 1.8% in real terms. Within the fiscal year, rising prices reduced the purchasing power of sales tax receipts by an estimated \$704,000, compared with an average of \$758,000 over the prior five years.

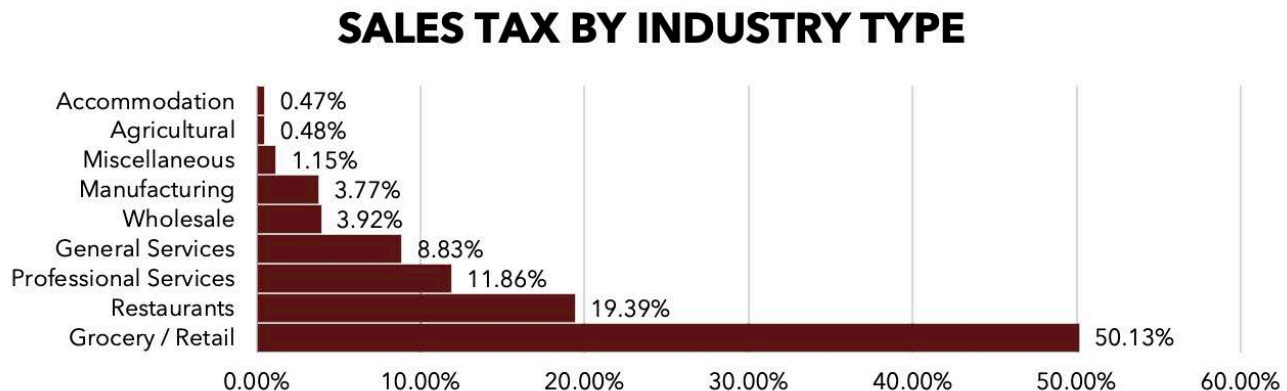
Our constant dollar analysis of sales tax receipts shows a return to real growth in FY26 after two consecutive years of slight declines. The analysis adjusts sales tax receipts for inflation so that the year-over-year change reflects underlying sales activity rather than price increases. It uses Consumer Price Index for All Urban Consumers (CPI-U) data from the Bureau of Labor Statistics. The current CPI-U rate is 3.3%.

Staff used the constant-dollar analysis to develop a conservative FY27 sales tax budget, which assumes a 2.0% increase (after adjusting for the 1-time audit adjustments) over the FY26 year-end estimate. We forecast future years using a historic normalized growth of approximately 2.7%, which is included in the General Fund's five-year forecast presented later in this document.

The chart below presents actual and projected sales tax revenues based on the above analysis.



The City also monitors the business categories that generate our sales tax. Retail and food services, which are impacted by discretionary spending, make up approximately 70% of our sales tax base. Professional and general services account for an additional 21%.



BUILDING PERMITS AND DEVELOPMENT

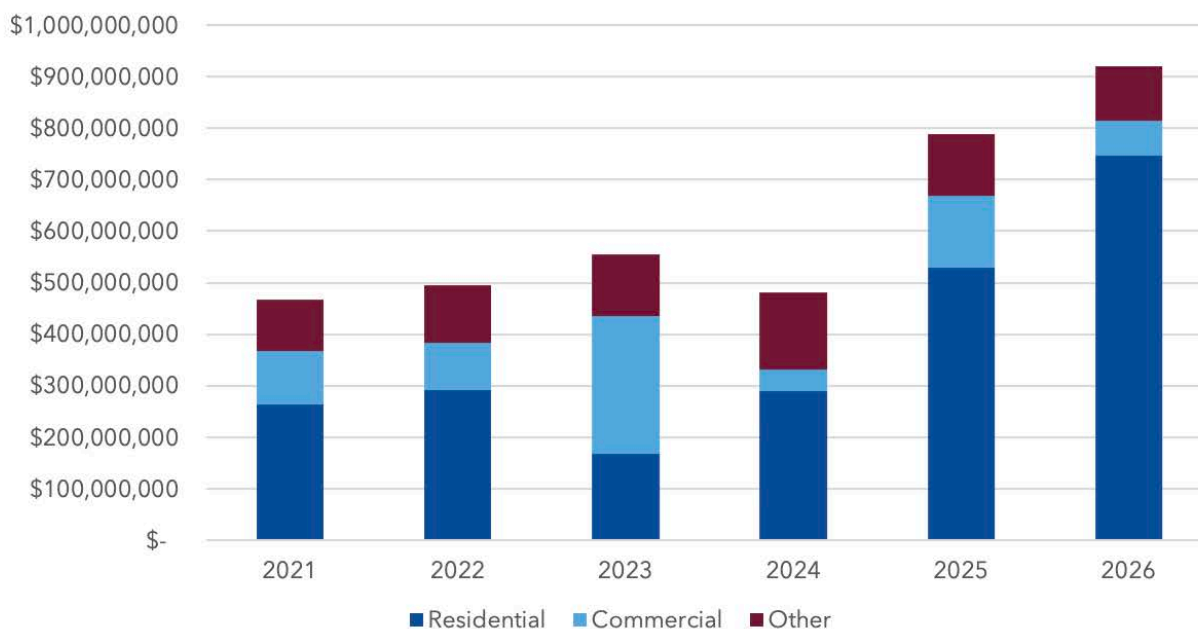
The estimated cost of permits issued in FY26 was approximately \$920 million. That is an increase of \$132 million, or 16.8%, over FY25, and the highest annual total recorded by College Station. Residential construction drove this growth, reaching an estimated \$748 million. That was a 41.5% increase over FY25, and residential accounted for approximately 81% of the total value of permits issued. Based on how permit data is collected, high-rise apartment developments are classified as residential construction, although they are large-scale buildings more comparable to commercial construction. These developments account for a significant portion of the FY26 residential increase.

Commercial permit values fell to approximately \$68 million in FY26 from \$139 million in FY25, while the number of commercial permits rose from 52 to 60. Other construction permits totaled 5,262 with an estimated value of \$105 million.

Eight additional high-rise developments are in development, and five of them are targeting opening within the next fiscal year. We account for these developments in our financial forecasts because they will add to taxable property values. We also anticipate further single-family construction and related commercial development to serve residents.

Planning & Development Services tracks issued permits and related estimated construction costs. Residential and Commercial categories include new construction permits. The Other category includes demolitions, signs, pools, other minor structures, remodels/renovations, and reroof permits. Construction materials costs, interest rates, and consumer demand can affect the volume and value of permits issued.

CONSTRUCTION PERMIT VALUATION (FISCAL YEAR)



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

* The fiscal year runs from October to September.

COMPENSATION AND BENEFITS

The City of College Station operates in and recruits talent from a dynamic and competitive environment. City Council seeks to emphasize our “employer of choice” status by providing competitive compensation and addressing non-financial compensation such as health insurance costs.

The employee health benefit package includes one Preferred Provider Organization (PPO) option and one High-Deductible option. Holding the cost of healthcare insurance to employees at pre-COVID levels for the seventh consecutive year is a significant benefit as healthcare premiums paid increased significantly in FY26 and are expected to rise further in FY27. Industry surveys suggest that nationwide healthcare premiums paid are expected to increase 10-15% on average in the next 12-18 months.

To address competition in the local marketplace, the Budget includes:

- An across-the-board pay-scale increase of 3.0% for all employees.
- Annual step increases for eligible public safety personnel.
- A 1% market adjustment for existing non-step employees.
- A merit/other pay pool for top-performing non-step employees.
- Other non-monetary compensation such as variable work schedules, wellness benefits, hiring incentives, and more.

NEW POSITIONS IN THE BUDGET

As described in the Executive Summary, this Budget includes funding for 24 new positions, including 6 Police Officers and 4 Public Works employees to staff a concrete crew. Appendix C details our 1,134.50 full and part-time benefited positions by department and fund.





ENTERPRISE FUNDS

ELECTRIC UTILITY

As of FY27, due to stabilizing Purchase Power costs, the Electric budget and related five-year forecast do not include any anticipated rate increases for the 5-year period. Electric has sufficient resources to transfer funds to its Risk Mitigation Fund and to utilize cash for capital instead of issuing debt. While this is good news for Electric, all forecasts are subject to change, depending on actual future revenues, capital needs, and operating costs.

The FY27 Transmission Delivery Adjustment (TDA) surcharge in the Electric Fund will increase by \$0.001 per kWh to match the transmission delivery cost of service charged by ERCOT. Electric uses the TDA to pay for transmission charges incurred to bring power to College Station. This charge is continually reviewed and is adjusted annually during the Budget Process.

WATER UTILITY

FY27 Metered water rates remain unchanged. The FY27 Budget anticipates significant construction expenses related to three new water wells and the related collection line that were approved by Council in FY25. Additional rehabilitation projects for existing wells are continuing through FY26 and FY27.

The Water's five-year forecast includes multiple years of potential rate increases aligned with the debt service from the well construction and various rehabilitations. As with the Electric, the Water forecast is subject to change, depending on actual future revenues, capital needs, and operating costs.

WASTEWATER UTILITY

The FY27 Wastewater Utility Rate remains unchanged. The Wastewater five-year forecast includes a possible future rate increase, likely in FY30 or later, to support future rehabilitation and expansion capital projects. The Wastewater forecast is subject to change, depending on actual future revenues, capital needs, and operating costs.

NON-METERED UTILITIES

Roadway Maintenance and Drainage fees increase annually based on the Consumer Price Index - All Urban Areas (CPI-U) to keep pace with inflation. The FY27 Budget includes a 3.0% increase for these fees.

Solid Waste fees increase annually based on the Consumer Price Index - Garbage & Trash (CPI-G&T) to keep pace with inflation. The FY27 rate increase for Solid Waste is 5%.

UTILITY TRANSFERS

All utility funds have multiple interfund transfers to account for various services and expenses incurred by other funds within the City. These transfers are reflected in the Transfers section of the relevant Fund Summary. For example:

- Debt Service and Capital Projects are paid for by each individual utility in a separate utility debt service or capital project fund. The debt service payment or utility cash used for capital is transferred out of the related fund to cover the costs incurred by various utility projects.
- The City strives to benefit from economies of scale and minimize duplication of services. Therefore, billing, collection, finance, human resources, IT and legal services for utility operations are provided by General Fund employees. The General Fund is reimbursed for the time and effort of its employees by the utilities on a fully loaded basis. This transfer is called the Shared Service Transfer Out.
- The City cash funds a significant amount of depreciable equipment and strives to fund replacements of relevant equipment and vehicles on an annual basis using cash that is saved in specific replacement funds. The mechanism used to fund the replacements is entitled Transfers In/Out - Replacements.
- Council established a policy that a portion of the profits from utility businesses operated by the City should be utilized to keep property taxes lower by funding General Fund operations. The General Fund Transfer (GFT) transfer percentages from each utility remain unchanged from the prior year. The Budget and Fiscal policies in Appendix F of this document presents the stated rates and calculations directed by Council.



CAPITAL PROJECTS

CAPITAL FUNDING AND INTEREST RATES

The City issued Certificates of Obligation (COs) for select projects in Summer 2026. These bonds are primarily for the construction of the 3 new water wells which started in FY26 and will continue through FY27.

In the current higher interest rate environment, staff anticipate issuing future debt conservatively to match proceeds with project expenses. Due to project timing and existing resources available from prior debt issuances and other available sources (e.g., utility revenues), no other debt was issued in 2026.

The City benefited from issuing debt in advance to take advantage of historically low interest rates during the COVID pandemic and discussed its 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 improved its Moody's debt rating from Aa1 to Aaa. This is the highest rating possible. College Station is one of 12 Texas cities to achieve an Aaa Moody's Rating. As part of the FY27 Budget, the City is paying off a bond early. This will reduce the City's future interest payments and lower the total amount of outstanding debt.

To manage interest rate risk, we review a ten-year capital forecast on a monthly basis, including the timing and expense of all current capital projects. Most of the projects approved by voters in November 2022 are complete or will be complete soon, such as the new Fire Station #7. For specific project, see the capital section of this document and the Capital Improvement Projects budget supplement.

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.

Basis of Budgeting and Accounting

The City's budget is prepared consistent with Generally Accepted Accounting Principles (GAAP) using estimates of anticipated revenues as a basis for appropriating expenditures. Annual budgets are appropriated for funds included within this document. All unexpended appropriations lapse at the end of the fiscal year. Unexpended governmental funds become incorporated into the fund balance. Budget appropriated to projects are kept on a project ledger so that those funds can cross multiple years until project completion.

Both the City's budget and accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues recorded when available and measurable, and expenditures recorded when the services or goods are received, and the liabilities incurred. Accounting records for the City's utilities and other proprietary activities are maintained on a full accrual basis with revenues recorded when earned and expenses recorded as goods or services are received and the liabilities incurred.

The City's government-wide financial statements and fund financial statements for proprietary funds and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.



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 60 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

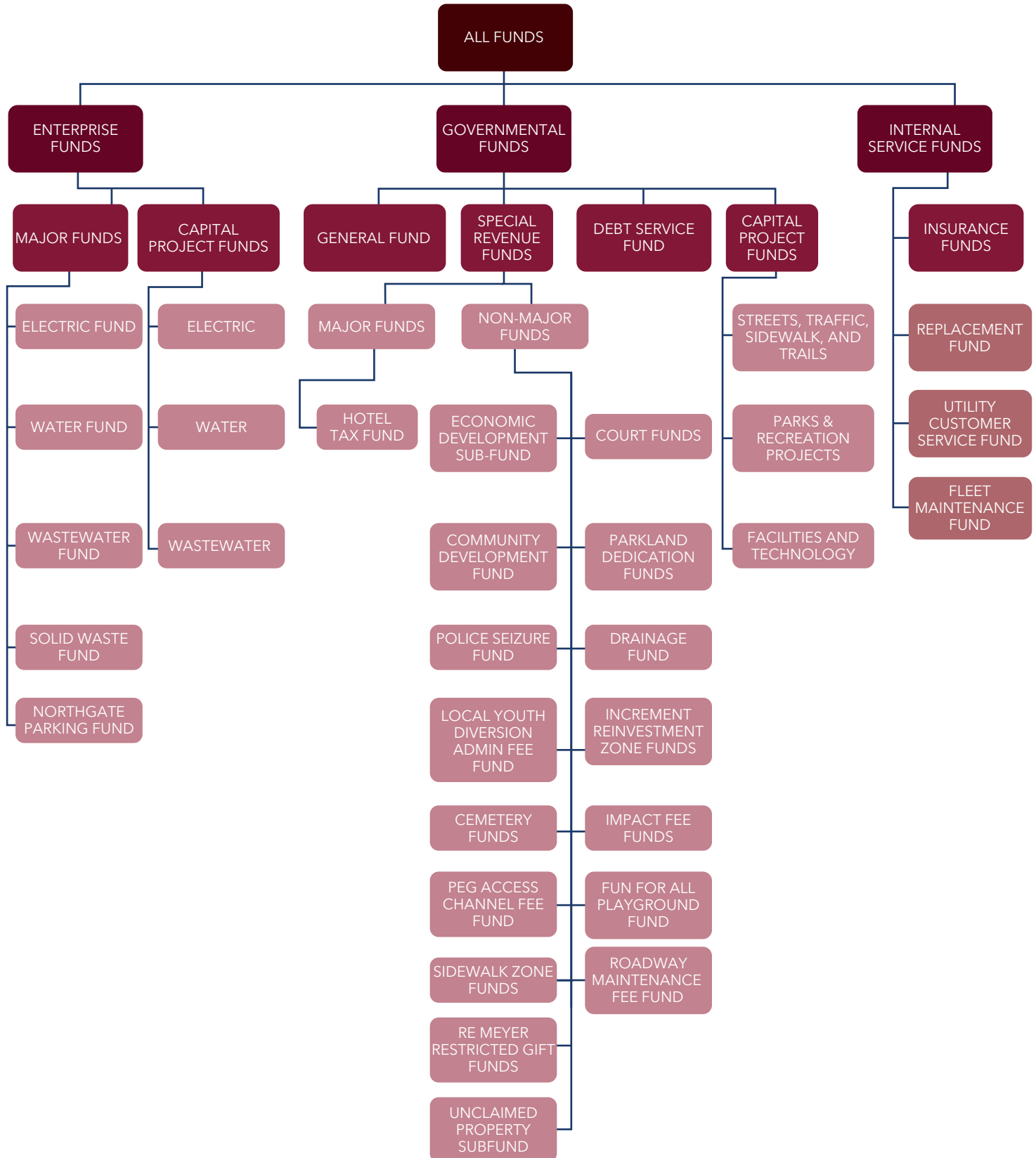
This document includes the following sections:

- 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
 - › Live Key Performance Indicator Dashboard Access
 - › Recreation Program Revenues and Fee Recovery
 - › Tax Certification
 - › History of City Supported Community Activities
 - › Glossary

FUND STRUCTURE

City of College Station



CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - GOVERNMENTAL FUNDS

	FY25 Actual	FY25 Actual	FY25 Actual	FY26 Revised Budget	FY26 Revised Budget	FY26 Revised Budget
	Other			Other		
	General Fund	Debt Service	Governmental	General Fund	Debt Service	Governmental
Beginning Fund Balance	\$ 94,812,409	\$ 7,205,180	\$ 1,549,930	\$ 100,987,418	\$ 6,261,640	\$ 1,191,661
Revenues						
Ad Valorem Taxes	\$ 41,551,666	\$ 29,256,194	\$ -	\$ 47,546,545	\$ 31,236,996	\$ -
Sales Tax	42,606,589	-	-	42,696,797	-	-
Other Taxes	2,471,910	-	-	2,421,000	-	-
Charges for Services	5,823,660	-	-	5,389,000	-	-
Fines and Penalties	3,122,303	-	21,765	3,020,000	-	22,500
Licenses and Permits	4,131,413	-	-	3,170,000	-	-
Rents, Royalties and Contributions	643,299	-	-	706,410	-	-
Contributions	14,002	-	-	14,000	-	-
Other Revenue	579,442	-	-	424,300	-	-
Nongovernmental Grants	33,754	-	-	-	-	-
Intergovernmental	4,614,549	-	-	4,341,000	-	-
Utility Transfer	16,021,945	-	-	16,412,000	-	-
Investment Earnings	4,618,429	463,083	62,051	3,510,000	260,000	26,500
Misc Non-Operating	930,957	-	-	253,000	-	-
Gain (Loss) on Sale of Assets	3,187,065	-	-	-	-	-
Total Revenues	\$ 130,350,983	\$ 29,719,278	\$ 83,817	\$ 129,904,052	\$ 31,496,996	\$ 49,000
Total Funds Available	\$ 225,163,392	\$ 36,924,458	\$ 1,633,747	\$ 230,891,470	\$ 37,758,636	\$ 1,240,661
Expenditures:						
Police Dept	\$ 36,014,873	\$ -	\$ -	\$ 40,130,951	\$ -	\$ -
Fire Dept	29,518,652	-	-	33,773,952	-	-
Public Works Dept	7,828,579	-	-	9,137,732	-	-
PARD and Rec Programs	11,543,942	-	-	13,389,986	-	-
Library	1,728,309	-	-	1,766,856	-	-
Planning and Development	5,727,522	-	-	6,495,588	-	-
IT	7,388,717	-	-	9,777,200	-	-
Fiscal Services Dept	6,283,440	-	7,686	7,341,935	-	25,110
Capital Projects Operations	4,437,761	-	-	5,074,616	-	-
General Government Dept	11,187,611	-	434,409	11,332,280	-	450,000
Pay Plan Contingency	-	-	-	31,794	-	-
Total Operating Expenditures	\$ 121,659,405	\$ -	\$ 442,095	\$ 138,252,890	\$ -	\$ 475,110
Transfers:						
Transfers In	(551,448)	(472,455)	-	(450,000)	(472,350)	-
Transfers In - CIP	-	-	-	-	-	-
Transfers In - Replacements	(5,817,482)	-	-	(11,415,241)	-	-
Shared Services Transfers In	(9,789,740)	-	-	(11,120,309)	-	-
Transfers Out	2,000,000	-	-	2,000,000	-	-
Electric Street Lights	520,000	-	-	525,000	-	-
Shared Services Transfers Out	-	-	-	-	-	-
Capital Transfers Out	7,361,770	-	-	2,000,000	-	-
Total Transfers (Sources) Uses	(6,276,900)	(472,455)	-	(18,460,550)	(472,350)	-
Other (Sources) Uses						
Public Agency	1,950,146	-	-	3,100,806	-	-
Consulting Services	36,000	-	-	15,000	-	-
Capital Outlay	4,992,887	-	-	12,143,415	-	-
Issuance of Refunding Bonds	-	-	-	-	-	-
Debt Service	-	31,125,203	-	-	29,029,240	-
Ref. Bond Escrow, Agent Fees, Other	-	10,122	-	-	6,375,000	-
Other	667,870	-	-	1,507,551	-	-
Contingency	-	-	-	400,000	-	-
Total Other (Sources) Uses	7,646,903	31,135,325	-	17,166,772	35,404,240	-
Total Expenditures & Transfers	\$ 123,029,408	\$ 30,662,870	\$ 442,095	\$ 136,959,112	\$ 34,931,890	\$ 475,110
Total Increase (Decrease)*	\$ 7,321,575	\$ (943,592)	\$ (358,279)	\$ (7,055,060)	\$ (3,434,894)	\$ (426,110)
Measurement Focus Increase (Decrease)	(1,146,566)	52	10			
Ending Assigned and Unassigned Fund Balance	\$ 100,987,418	\$ 6,261,640	\$ 1,191,661	\$ 93,932,358	\$ 2,826,746	\$ 765,551
Net Budget						

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - GOVERNMENTAL FUNDS

CONT.

	FY26 Year-End Estimate	FY26 Year-End Estimate	FY26 Year-End Estimate	FY27 Approved Budget	FY27 Approved Budget	FY27 Approved Budget
	Other			Other		
	General Fund	Debt Service	Governmental	General Fund	Debt Service	Governmental
Beginning Fund Balance	\$ 100,987,418	\$ 6,261,640	\$ 1,191,661	\$ 105,484,496	\$ 4,832,516	\$ 765,261
Revenues						
Ad Valorem Taxes	\$ 47,040,850	\$ 30,536,996	\$ -	\$ 50,750,004	\$ 31,458,097	\$ -
Sales Tax	44,022,128	-	-	44,386,701	-	-
Other Taxes	2,375,000	-	-	2,421,000	-	-
Charges for Services	6,172,822	-	-	6,344,000	-	-
Fines and Penalties	3,340,304	-	21,575	3,429,000	-	22,500
Licenses and Permits	3,767,810	-	-	3,470,000	-	-
Rents, Royalties and Contributions	712,651	-	-	319,000	-	-
Contributions	15,814	-	-	14,000	-	-
Other Revenue	652,133	-	-	448,000	-	-
Nongovernmental Grants	4,623	-	-	5,000	-	-
Intergovernmental	3,388,771	-	-	3,568,000	-	-
Utility Transfer	16,412,000	-	-	16,799,460	-	-
Investment Earnings	3,840,090	260,000	25,950	3,870,000	181,000	27,500
Misc Non-Operating	294,550	-	-	263,000	-	-
Gain (Loss) on Sale of Assets	385	-	-	-	-	-
Total Revenues	\$ 132,039,931	\$ 30,796,996	\$ 47,525	\$ 136,087,165	\$ 31,639,097	\$ 50,000
Total Funds Available	\$ 233,027,349	\$ 37,058,636	\$ 1,239,186	\$ 241,571,661	\$ 36,471,613	\$ 815,261
Expenditures:						
Police Dept	\$ 38,831,000	\$ -	\$ -	\$ 42,145,183	\$ -	\$ -
Fire Dept	32,561,706	-	-	34,963,416	-	-
Public Works Dept	7,823,000	-	-	9,695,857	-	-
PARD and Rec Programs	12,987,638	-	-	13,295,505	-	-
Library	1,766,856	-	-	1,880,779	-	-
Planning and Development	6,134,273	-	-	6,712,794	-	-
IT	9,292,000	-	-	10,266,125	-	-
Fiscal Services Dept	6,657,000	-	23,925	7,782,247	-	9,110
Capital Projects Operations	4,479,155	-	-	5,582,147	-	-
General Government Dept	10,497,209	-	450,000	12,370,945	-	1,530,000
Pay Plan Contingency	31,794	-	-	802,328	-	-
Total Operating Expenditures	\$ 131,061,631	\$ -	\$ 473,925	\$ 145,497,326	\$ -	\$ 1,539,110
Transfers:						
Transfers In	(450,000)	(472,350)	-	(450,000)	(475,334)	(1,400,000)
Transfers In - CIP	-	-	-	-	-	-
Transfers In - Replacements	(11,415,241)	-	-	(5,377,000)	-	-
Shared Services Transfers In	(11,120,309)	-	-	(11,048,183)	-	-
Transfers Out	2,000,000	-	-	2,400,000	-	-
Electric Street Lights	525,000	-	-	530,000	-	-
Shared Services Transfers Out	-	-	-	-	-	-
Capital Transfers Out	-	-	-	-	-	-
Total Transfers (Sources) Uses	(20,460,550)	(472,350)	-	(13,945,183)	(475,334)	(1,400,000)
Other (Sources) Uses						
Public Agency	2,975,806	-	-	2,792,883	-	-
Consulting Services	15,000	-	-	56,000	-	-
Capital Outlay	12,043,415	-	-	4,373,000	-	-
Issuance of Refunding Bonds	-	-	-	-	-	-
Debt Service	-	29,029,240	-	-	26,196,990	-
Ref. Bond Escrow, Agent Fees, Other	-	3,669,230	-	-	5,809,990	-
Other	1,507,551	-	-	1,004,000	-	-
Contingency	400,000	-	-	500,000	-	-
Total Other (Sources) Uses	16,941,772	32,698,470	-	8,725,883	32,006,980	-
Total Expenditures & Transfers	\$ 127,542,853	\$ 32,226,120	\$ 473,925	\$ 140,278,026	\$ 31,531,646	\$ 139,110
Total Increase (Decrease)*	\$ 4,497,078	\$ (1,429,124)	\$ (426,400)	\$ (4,190,861)	\$ 107,451	\$ (89,110)
Measurement Focus Increase (Decrease)						
Ending Assigned and Unassigned Fund Balance	\$ 105,484,496	\$ 4,832,516	\$ 765,261	\$ 101,293,635	\$ 4,939,967	\$ 676,151
Net Budget*				\$ 140,278,026	\$ 31,531,646	\$ 139,110

* Net budget is total expenditures & transfers minus capital transfers out that are reported in the Capital Projects

CITY OF COLLEGE STATION

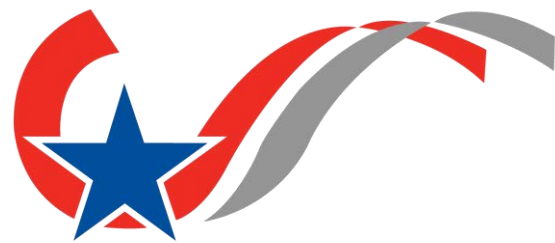
FISCAL YEARS COMPARISON - ENTERPRISE FUNDS

	FY25 Actual	FY25 Actual	FY26 Revised Budget	FY26 Revised Budget
Beginning Working Capital	\$ 87,044,556	\$ 7,291,180	\$ 91,327,327	\$ 8,507,467
Revenues				
Residential	\$ 59,126,182	\$ 6,703,852	\$ 58,178,000	\$ 7,229,400
Commercial	59,544,871	4,888,337	58,338,000	5,015,100
Multifamily	44,590,558	3,739,749	43,893,000	3,644,500
Transmission Delivery Adjustment	17,792,709	-	15,382,521	-
Parking Fees	-	1,891,824	-	1,667,000
Charges for Services	810,025	-	525,000	-
Fines and Penalties	1,908,599	573,429	1,455,000	560,000
Rents, Royalties and Contributions	283,037	4,494	400,000	16,000
Other Revenue	7,945,332	402,876	6,515,000	389,550
Intergovernmental	5,167,103	-	525,000	-
Investment Earnings	3,886,106	296,979	2,829,500	244,000
Misc Non-Operating	1,718,321	15,452	1,267,000	11,000
Gain (Loss) on Sale of Assets	(402,639)	-	-	-
Total Revenues	\$ 202,370,206	\$ 18,516,992	\$ 189,308,021	\$ 18,776,550
Total Funds Available	\$ 289,414,762	\$ 25,808,172	\$ 280,635,348	\$ 27,284,017
Expenditures:				
Electric Dept	\$89,496,976	\$ -	101,465,065	\$ -
Direct Capital - Electric	93,760	-	400,000	-
Water Dept	9,946,514	-	10,989,155	-
Direct Capital - Water	116,257	-	268,000	-
Wastewater Dept	7,623,025	-	9,647,356	-
Direct Capital - Wastewater	235,051	-	55,500	-
Northgate Operations	-	-	-	-
Public Works Dept	-	11,492,698	-	12,247,381
General Government Dept	-	1,168,937	-	2,457,699
Pay Plan Contingency	-	-	217,566	19,439
Total Operating Expenditures	\$ 107,511,585	\$ 12,661,635	\$ 123,042,642	\$ 14,724,519
Transfers:				
Transfers In	(9,200,000)	-	(14,100,000)	-
Transfer In - General Govt CIP	1,001	-	-	-
Transfers In - Replacements	(2,481,557)	(1,125,786)	(4,175,285)	(1,570,535)
Shared Services Transfers In	(1,664,477)	-	(1,782,011)	-
Interdept Exp - Utility Billing	2,608,833	208,083	3,611,223	298,442
General Fund Transfer	14,560,945	1,461,000	14,848,000	1,564,000
Debt Service Transfer	24,014,203	-	24,412,110	-
Transfers Out	6,100,000	400,000	10,100,000	450,000
Shared Services Transfers Out	6,802,636	1,519,810	7,534,240	1,706,672
Capital Transfers Out	43,647,103	-	35,500,000	-
Total Transfers (Sources) Uses	84,388,687	2,463,108	75,948,277	2,448,579
Other (Sources) Uses				
Public Agency	-	42,225	-	49,230
Capital Outlay	2,356,279	1,125,786	4,123,208	1,570,535
Capital Outlay - CIP	-	-	-	100,000
Debt Service	-	330,675	-	331,550
Ref. Bond Escrow, Agent Fees, Other	267,251	-	-	-
Other	1,269,634	152,448	92,077	-
Contingency	-	-	450,000	250,000
Total Other (Sources) Uses	3,893,164	1,651,133	4,665,285	2,301,315
Total Expenditures & Transfers	\$ 195,793,436	\$ 16,775,876	\$ 203,656,204	\$ 19,474,413
Total Increase (Decrease)*	\$ 6,576,769	\$ 1,741,116	\$ (14,348,183)	\$ (697,863)
Measurement Focus Increase (Decrease)	(2,293,998)	(524,829)		
Ending Working Capital	\$ 91,327,327	\$ 8,507,467	\$ 76,979,144	\$ 7,809,604
Net Budget*				

CITY OF COLLEGE STATION

	FY26	FY26	FY27	FY27
	Year-End	Year-End	Approved	Approved
	Estimate	Estimate	Budget	Budget
	Utilities	Other	Utilities	Other
Beginning Working Capital	\$ 91,327,327	\$ 8,507,467	\$ 89,658,760	\$ 10,179,169
Revenues				
Residential	\$ 60,702,950	\$ 7,417,700	\$ 61,445,000	\$ 7,957,000
Commercial	57,350,638	5,151,745	57,985,000	5,526,000
Multifamily	44,125,848	3,720,800	44,666,000	4,032,000
Transmission Delivery Adjustment	13,913,560	-	14,679,000	-
Parking Fees	-	1,984,025	-	1,957,000
Charges for Services	775,000	-	725,000	-
Fines and Penalties	1,751,218	587,956	1,700,000	592,000
Rents, Royalties and Contributions	300,000	-	300,000	-
Other Revenue	6,568,805	404,115	7,035,000	409,675
Intergovernmental	525,000	-	530,000	-
Investment Earnings	2,678,583	308,615	2,201,000	343,000
Misc Non-Operating	1,597,962	23,493	1,575,000	8,000
Gain (Loss) on Sale of Assets	(26,948)	-	-	-
Total Revenues	\$ 190,262,616	\$ 19,598,449	\$ 192,841,000	\$ 20,824,675
Total Funds Available	\$ 281,589,943	\$ 28,105,916	\$ 282,499,760	\$ 31,003,844
Expenditures:				
Electric Dept	\$ 93,084,548	\$ -	102,844,516	\$ -
Direct Capital - Electric	254,321	-	-	-
Water Dept	11,210,759	-	10,429,889	-
Direct Capital - Water	94,384	-	103,000	-
Wastewater Dept	8,821,265	-	9,017,432	-
Direct Capital - Wastewater	226,778	-	95,500	-
Northgate Operations	-	-	-	-
Public Works Dept	-	11,274,000	-	13,076,752
General Government Dept	-	2,262,701	-	1,709,477
Pay Plan Contingency	217,566	2,790	88,874	18,697
Total Operating Expenditures	\$ 113,909,621	\$ 13,539,491	\$ 122,579,211	\$ 14,804,926
Transfers:				
Transfers In	(14,100,000)	-	(8,750,000)	-
Transfer In - General Govt CIP	-	-	-	-
Transfers In - Replacements	(4,175,285)	(1,570,535)	(1,065,000)	(2,200,000)
Shared Services Transfers In	(1,782,011)	-	(1,785,567)	-
Interdept Exp - Utility Billing	3,611,223	248,702	3,611,222	298,442
General Fund Transfer	14,848,000	1,564,000	15,212,000	1,587,460
Debt Service Transfer	24,412,110	-	25,208,090	-
Transfers Out	10,100,000	450,000	5,100,000	450,000
Shared Services Transfers Out	7,534,240	1,706,672	7,271,004	1,755,973
Capital Transfers Out	33,000,000	-	30,500,000	-
Total Transfers (Sources) Uses	73,448,277	2,398,839	75,301,749	1,891,875
Other (Sources) Uses				
Public Agency	-	40,731	-	50,230
Capital Outlay	4,031,208	1,532,557	1,065,000	2,200,000
Capital Outlay - CIP	-	100,000	-	100,000
Debt Service	-	331,550	-	331,680
Ref. Bond Escrow, Agent Fees, Other	-	-	-	-
Other	92,077	(66,421)	-	-
Contingency	450,000	50,000	350,000	250,000
Total Other (Sources) Uses	4,573,285	1,988,417	1,415,000	2,931,910
Total Expenditures & Transfers	\$ 191,931,183	\$ 17,926,747	\$ 199,295,960	\$ 19,628,711
Total Increase (Decrease)*	\$ (1,668,567)	\$ 1,671,702	\$ (6,454,960)	\$ 1,195,964
Measurement Focus Increase (Decrease)				
Ending Working Capital	\$ 89,658,760	\$ 10,179,169	\$ 83,203,800	\$ 11,375,133
Net Budget*			\$ 173,365,960	\$ 19,528,711

* Net budget is total expenditures & transfers minus capital transfers out and capital outlay - CIP that are reported in the Capital Projects Funds Fiscal Comparison.



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

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - SPECIAL REVENUE FUNDS

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget
	Special Revenue	Special Revenue	Special Revenue	Special Revenue
Beginning Fund Balance	\$ 45,038,257	\$ 56,900,092	\$ 56,900,092	\$ 60,147,475
Revenues				
Ad Valorem Taxes	\$ 1,548,992	\$ 1,351,536	\$ 1,309,818	\$ 1,389,150
Hotel Tax	8,570,787	8,700,000	8,709,790	8,874,000
Residential	5,081,044	5,257,000	5,194,230	6,289,000
Commercial	2,097,781	2,166,300	2,083,700	2,201,000
Multifamily	3,880,193	3,998,700	3,807,170	3,960,000
Other Taxes	87,666	100,000	95,564	80,000
Charges for Services	8,092,168	5,187,000	7,136,281	7,346,000
Fines and Penalties	320,155	281,500	328,125	320,000
Contributions	5,384,149	2,500,000	2,500,000	2,570,000
Other Revenue	(164)	-	-	-
Intergovernmental	49,881	35,000	33,125	35,000
Community Development Grants	2,067,310	5,516,887	5,516,887	3,751,081
CD Loans	4,112	-	-	-
Loan Proceeds Community Dev.	-	-	-	-
Investment Earnings	2,244,305	1,773,000	1,942,084	1,930,000
Misc Non-Operating	126	-	-	-
Other Financing	(13,431)	-	-	-
Gain (Loss) on Sale of Assets	-	-	5,450	-
Total Revenues	\$ 39,415,075	\$ 36,866,923	\$ 38,662,224	\$ 38,745,231
Total Funds Available	\$ 84,453,332	\$ 93,767,015	\$ 95,562,316	\$ 98,892,706
Expenditures:				
Police Dept	\$ 26,358	\$ 283,080	\$ 53,600	\$ 283,080
Public Works Dept	9,583,752	9,548,939	9,132,000	10,253,788
Parks & Recreation Dept	1,537,116	1,867,406	1,622,735	1,350,815
Planning and Development	2,565,535	5,882,514	5,616,511	4,233,386
Fiscal Services Dept	106,123	140,170	88,925	127,170
General Government Dept	3,796,849	6,508,283	6,261,024	6,266,011
Water Dept	-	7,000	5,000	-
Wastewater Dept	-	7,000	5,000	-
Pay Plan Contingency	-	14,831	12,976	16,562
Total Operating Expenditures	\$ 17,615,734	\$ 24,259,223	\$ 22,797,771	\$ 22,530,812
Transfers:				
Transfers In	-	-	-	-
Transfers In - Replacements	(879,022)	(374,700)	(374,700)	(157,000)
Interdept Exp - Utility Billing	190,667	224,395	198,502	224,396
Transfers Out	3,723,903	4,472,350	4,472,350	4,125,334
Shared Services Transfers Out	1,498,790	1,838,770	1,838,770	1,826,086
Capital Transfers Out	1,200,000	10,050,000	2,550,000	-
Total Transfers (Sources) Uses	5,734,338	16,210,815	8,684,922	6,018,816
Other (Sources) Uses				
Public Agency	689,533	1,033,826	1,031,169	681,313
Capital Outlay	865,591	402,000	402,000	187,000
Capital Outlay - CIP	2,491,305	7,390,000	2,402,490	1,500,000
Other	101,550	71,700	71,700	81,010
Contingency	-	274,789	24,789	450,000
Total Other (Sources) Uses	4,147,979	9,172,315	3,932,148	2,899,323
Total Expenditures & Transfers	\$ 27,498,052	\$ 49,642,353	\$ 35,414,841	\$ 31,448,951
Total Increase (Decrease)	\$ 11,917,023	\$ (12,775,430)	\$ 3,247,383	\$ 7,296,280
Measurement Focus Increase (Decrease)	(55,188)			
Ending Fund Balance	\$ 56,900,092	\$ 44,124,662	\$ 60,147,475	\$ 67,443,755
Net Budget				\$ 29,948,951

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - CAPITAL PROJECTS FUNDS

	FY25 Actual	FY25 Actual	FY26 Revised Budget	FY26 Revised Budget
	<i>General</i>		<i>General</i>	
	<i>Government CIP</i>	<i>Utility CIP</i>	<i>Government CIP</i>	<i>Utility CIP</i>
Beginning Fund Balance	\$ 128,096,262	\$ 64,052,786	\$ 125,130,089	\$ 73,405,354
Revenues				
Charges for Services	\$ 162,167	\$ -	\$ 145,888	\$ -
Contributions	-	-	252,000	-
Intergovernmental	-	-	-	-
Investment Earnings	5,476,185	2,412,119	3,486,800	1,165,600
Misc Non-Operating	18,912	-	96,000	348,500
Total Revenues	\$ 5,657,264	\$ 2,412,119	\$ 3,980,688	\$ 1,514,100
Total Funds Available	\$ 133,753,526	\$ 66,464,905	\$ 129,110,777	\$ 74,919,454
Expenditures:				
Transfers				
Transfers In - Cash for Capital	\$ (8,561,770)	\$ (43,647,103)	\$ (12,050,000)	\$ (35,500,000)
Transfers Out	-	49,082,409	-	65,075,000
Shared Services Transfers Out	758,736	874,245	952,111	870,527
Capital Transfers Out	-	-	-	-
Total Transfers (Sources) Uses	(7,803,034)	6,309,551	(11,097,889)	30,445,527
Other (Sources) Uses				
Consulting Services	-	-	100,000	-
Capital Outlay	23,715	-	-	-
Capital Outlay - CIP Projects	37,167,038	-	18,300,000	-
Issuance of Bonds	(20,075,000)	(13,250,000)	(22,200,000)	(69,700,000)
Premium on Bonds Sold	(1,242,521)	-	-	-
Refunded Bond Escrow, Agent Fees, Other	252,449	-	111,000	348,500
Other	-	-	600,000	-
Total Other (Sources) Uses	16,125,681	(13,250,000)	(3,089,000)	(69,351,500)
Total Expenditures & Transfers	\$ 8,322,647	\$ (6,940,449)	\$ (14,186,889)	\$ (38,905,973)
Total Increase (Decrease)	\$ (2,665,384)	\$ 9,352,568	\$ 18,167,577	\$ 40,420,073
Measurement Focus Increase (Decrease)	(300,790)	-		
Ending Fund Balance	\$ 125,130,089	\$ 73,405,354	\$ 143,297,666	\$ 113,825,427
Net Budget				

CITY OF COLLEGE STATION

FISCAL YEARS COMPARISON - CAPITAL PROJECTS FUNDS

CONT.

	FY26 Year-End Estimate	FY26 Year-End Estimate	FY27 Approved Budget	FY27 Approved Budget
	<i>General</i>		<i>General</i>	
	<i>Government CIP</i>	<i>Utility CIP</i>	<i>Government CIP</i>	<i>Utility CIP</i>
Beginning Fund Balance	\$ 125,130,089	\$ 73,405,354	\$ 63,134,572	\$ 41,750,329
Revenues				
Charges for Services	\$ 165,000	\$ -	\$ 165,000	\$ -
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Investment Earnings	4,379,500	2,656,100	1,981,200	1,432,400
Misc Non-Operating	52,000	186,250	199,750	422,000
Total Revenues	\$ 4,596,500	\$ 2,842,350	\$ 2,345,950	\$ 1,854,400
Total Funds Available	\$ 129,726,589	\$ 76,247,704	\$ 65,480,522	\$ 43,604,729
Expenditures:				
Transfers				
Transfers In - Cash for Capital	\$ (4,500,000)	\$ (35,500,000)	\$ -	\$ (30,500,000)
Transfers Out	-	106,190,598	-	57,130,000
Shared Services Transfers Out	952,111	870,527	880,411	1,100,276
Capital Transfers Out	-	-	-	-
Total Transfers (Sources) Uses	(3,547,889)	71,561,125	880,411	27,730,276
Other (Sources) Uses				
Consulting Services	152,000	-	-	-
Capital Outlay	-	-	-	-
Capital Outlay - CIP Projects	69,784,049	-	118,150,000	-
Issuance of Bonds	-	(37,250,000)	(62,450,000)	(89,500,000)
Premium on Bonds Sold	-	-	-	-
Refunded Bond Escrow, Agent Fees, Other	-	186,250	312,250	422,000
Other	203,857	-	2,000,000	-
Total Other (Sources) Uses	70,139,906	(37,063,750)	58,012,250	(89,078,000)
Total Expenditures & Transfers	\$ 66,592,017	\$ 34,497,375	\$ 58,892,661	\$ (61,347,724)
Total Increase (Decrease)	\$ (61,995,517)	\$ (31,655,025)	\$ (56,546,711)	\$ 63,202,124
Measurement Focus Increase (Decrease)				
Ending Fund Balance	\$ 63,134,572	\$ 41,750,329	\$ 6,587,861	\$ 104,952,453
Net Budget			\$ 121,342,661	\$ 58,652,276

CITY OF COLLEGE STATION

ALL FUNDS OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
General Fund	\$ 121,659,405	\$ 138,252,890	\$ 131,061,631	\$ 145,497,326	5.24%
Economic Development Subfund	434,409	450,000	450,000	1,530,000	240.00%
Efficiency Time Payment Fund	7,686	25,110	23,925	9,110	-63.72%
Utility Customer Service Fund	3,653,046	4,525,502	3,574,000	4,626,083	2.22%
Fleet Maintenance Fund	4,237,280	4,476,043	3,910,000	5,258,211	17.47%
Court Technology Fee Fund	8,539	57,520	11,375	57,520	0.00%
Court Security Fee Fund	73,947	7,020	6,200	4,020	-42.74%
Truancy Prevention Fee Fund	2,926	9,630	5,350	9,630	0.00%
Police Seizure Fund	26,358	283,080	53,600	283,080	0.00%
Hotel Tax Fund	5,319,169	8,118,149	7,689,356	7,502,149	-7.59%
Community Development Fund	2,473,909	5,516,887	5,516,887	3,751,081	-32.01%
Memorial Cemetery Maintenance Fund	-	42,540	42,540	73,080	71.79%
PEG Fund	27,414	281,000	217,863	106,000	-62.28%
R E Meyer Fund	8,094	-	-	-	-
Drainage Fund	3,318,351	3,221,397	2,724,600	3,674,252	14.06%
Roadway Maintenance Fee Fund	6,357,028	6,700,000	6,500,000	7,070,000	5.52%
Northgate Parking Fund	1,168,937	2,460,489	2,265,491	1,712,565	-30.40%
Electric Fund	89,590,737	102,037,965	93,511,769	102,894,606	0.84%
Water Fund	10,062,771	11,280,266	11,328,254	10,552,427	-6.45%
Wastewater Fund	7,858,077	9,724,411	9,069,598	9,132,178	-6.09%
Solid Waste Fund	11,492,698	12,264,030	11,274,000	13,092,361	6.75%
Impact Fee Funds	-	22,000	30,000	-	-100.00%
TOTAL	\$ 267,780,780	\$ 309,755,929	\$ 289,266,439	\$ 316,835,679	2.29%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 107,471,250	\$ 117,470,179	\$ 115,439,279	\$ 123,651,662	5.26%
Health Insurance	15,372,091	16,501,493	14,762,410	16,822,129	1.94%
Supplies	11,954,648	15,010,722	13,308,614	14,086,388	-6.16%
Maintenance	11,458,523	14,627,999	13,819,243	16,259,601	11.15%
Purchased Services	44,618,066	58,437,562	52,625,699	58,830,429	0.67%
Legal Notices	28,245	39,190	16,293	37,990	-3.06%
Purchased Power/Wheeling	71,970,394	82,650,000	74,600,000	82,650,000	0.00%
Capital Outlay	4,813,803	4,328,714	4,175,455	3,156,728	-27.07%
Direct Capital	93,760	400,000	254,321	400,000	0.00%
Pay Plan Contingency	-	290,070	265,126	940,752	
TOTAL	\$ 267,780,780	\$ 309,755,929	\$ 289,266,439	\$ 316,835,679	2.29%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
General Fund	763.00	783.50	802.50	2.43%
Utility Customer Service Fund	20.00	20.00	20.00	0.00%
Fleet Maintenance Fund	21.00	21.00	21.00	0.00%
Court Security Fund	0.50	-	-	-
Hotel Tax Fund	17.50	17.50	18.50	5.71%
Community Development Fund	3.50	2.50	2.50	0.00%
Drainage Fund	20.00	22.00	23.00	4.55%
Northgate Fund	9.00	9.00	9.00	0.00%
Electric Fund	94.00	95.00	97.00	2.11%
Water Fund	46.00	46.00	47.00	2.17%
Wastewater Fund	45.00	45.00	45.00	0.00%
Solid Waste Fund	48.00	49.00	49.00	0.00%
TOTAL	1,087.50	1,110.50	1,134.50	2.16%



GENERAL FUND

The General Fund is the chief operating and primary governmental fund of the City of College Station. It supports Police, Fire, Public Works, Parks and Recreation, Planning and Development, Information Technology, Fiscal Services, Capital Projects Operations, and General Government. Because it supports the largest number of critical community services, it is considered the "backbone" of our City.

The FY27 General Fund budget provides a transparent spending plan that reflects City Council priorities within available revenues. The Fiscal and Budgetary Policy in Appendix F outlines the financial framework that guides decision-making and positions the City to meet opportunities and challenges.

The Fiscal and Budgetary Policy in Appendix F provides the financial framework for the City. Prudent decision-making has positioned the City well to respond to the opportunities and challenges associated with our community.

REVENUES

Revenue projections are based on historical trends and key economic variables. Historical data is provided in Appendix D. Major categories include:

Property (Ad Valorem) Taxes - Levied on appraised property values from the Brazos Central Appraisal District. Revenues depend on growth, valuations, and the O&M tax rate per \$100 valuation.

Sales Tax - Includes sales and mixed beverage taxes. Estimates consider historical receipts, economic factors, inflation, employment, and sales cycles.

Other Taxes - includes franchise taxes for phone, cable, and natural gas. Franchise fees are collected for right-of-way usage.

Charges for Services - includes miscellaneous charges 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 - Primarily Planning and Development permits. Revenues depend on population growth, construction, and rates.

Fines and Penalties - Court fines generated by citations.

Intergovernmental Revenues - Includes reimbursements from Easterwood Airport, Texas A&M University, College Station ISD, City of Bryan, Brazos County, and state/federal grants.

Investment Earnings - Based on average fund balance and interest on pooled cash.

Utility Transfers - Provide return and benefit to citizens for ownership risk of City utilities.

Miscellaneous Revenues - Items such as the sale of scrap metal and other non-operating income.

EXPENDITURES

The City's principal service is protecting residents' lives and property. Public Safety (Police and Fire) accounts for 53% of General Fund operating expenditures.

The FY27 budget funds 802.5 positions, including 19 new ones, with details in Appendix C. Departmental summaries in the budget outline expenditures and service level adjustments. Year-over-year changes are primarily due to added Police and Fire personnel.

Non-departmental expenditure includes:

- Interfund transfers both into and out of the General Fund to other funds.
- Shared Services transfers (previously known as the G&A transfer) where utilities and special revenue funds reimburse the General Fund for finance, HR, IT, and legal services.
- Capital Outlay/Project Transfers - cash for capital purchases.
- Public Agency funding - funding for other community agencies.
- Consulting Services - tax collections and data analytics assistance.

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

FY27 total expenditures and transfers are projected to increase from the revised FY26 budget due to departmental service level adjustments.

CONTINGENCY

Contingency funds will be used 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

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 94,812,409	\$ 100,987,418	\$ 100,987,418	\$ 105,484,496	
Revenues					
Ad Valorem Taxes	\$ 41,551,666	\$ 47,546,545	\$ 47,040,850	\$ 50,750,004	6.74%
Sales Tax	42,606,589	42,696,797	44,022,128	44,386,701	3.96%
Other Taxes	2,471,910	2,421,000	2,375,000	2,421,000	0.00%
Charges for Services	5,823,660	5,389,000	6,172,822	6,344,000	17.72%
Fines and Penalties	3,122,303	3,020,000	3,340,304	3,429,000	13.54%
Licenses and Permits	4,131,413	3,170,000	3,767,810	3,470,000	9.46%
Rents, Royalties and Contributions	643,299	706,410	712,651	319,000	-54.84%
Contributions	14,002	14,000	15,814	14,000	0.00%
Other Revenue	579,442	424,300	652,133	448,000	5.59%
Nongovernmental Grants	33,754	-	4,623	5,000	
Intergovernmental	4,614,549	4,341,000	3,388,771	3,568,000	-17.81%
Utility Transfer	16,021,945	16,412,000	16,412,000	16,799,460	2.36%
Investment Earnings	4,618,429	3,510,000	3,840,090	3,870,000	10.26%
Misc Non-Operating	930,957	253,000	294,550	263,000	3.95%
Gain (Loss) on Sale of Assets	3,187,065	-	385	-	-
Total Revenues	\$ 130,350,983	\$ 129,904,052	\$ 132,039,931	\$ 136,087,165	4.76%
Total Funds Available	\$ 225,163,392	\$ 230,891,470	\$ 233,027,349	\$ 241,571,661	4.63%
Expenditures:					
Police Dept	\$ 36,014,873	\$ 40,130,951	\$ 38,831,000	\$ 42,145,183	5.02%
Fire Dept	29,518,652	33,773,952	32,561,706	34,963,416	3.52%
Public Works Dept	7,828,579	9,137,732	7,823,000	9,695,857	6.11%
Parks and Recreation	11,543,942	13,389,986	12,987,638	13,295,505	-0.71%
Planning and Development	5,727,522	6,495,588	6,134,273	6,712,794	3.34%
IT	7,388,717	9,777,200	9,292,000	10,266,125	5.00%
Fiscal Services Dept	6,283,440	7,341,935	6,657,000	7,782,247	6.00%
Capital Projects Operations	4,437,761	5,074,616	4,479,155	5,582,147	10.00%
General Government Dept	11,187,611	11,332,280	10,497,209	12,370,945	9.17%
Library	1,728,309	1,766,856	1,766,856	1,880,779	6.45%
Pay Plan Contingency	-	31,794	31,794	802,328	
Total Operating Expenditures	\$ 121,659,405	\$ 138,252,890	\$ 131,061,631	\$ 145,497,326	5.24%
Transfers:					
Transfers In	(551,448)	(450,000)	(450,000)	(450,000)	0.00%
Transfers In - Replacements	(5,817,482)	(11,415,241)	(11,415,241)	(5,377,000)	-52.90%
Shared Services Transfers In	(9,789,740)	(11,120,309)	(11,120,309)	(11,048,183)	-0.65%
Transfers Out	2,000,000	2,000,000	2,000,000	2,400,000	20.00%
Electric Street Light Transfer	520,000	525,000	525,000	530,000	0.95%
Capital Transfers Out	7,361,770	2,000,000	-	-	-100.00%
Total Transfers (Sources) Uses	(6,276,900)	(18,460,550)	(20,460,550)	(13,945,183)	-24.46%
Other (Sources) Uses					
Public Agency	1,950,146	3,100,806	2,975,806	2,792,883	-9.93%
Consulting Services	36,000	15,000	15,000	56,000	273.33%
Capital Outlay	4,992,887	12,143,415	12,043,415	4,373,000	-63.99%
Other	667,870	1,507,551	1,507,551	1,004,000	-33.40%
Contingency	-	400,000	400,000	500,000	25.00%
Total Other (Sources) Uses	7,646,903	17,166,772	16,941,772	8,725,883	-49.17%
Total Expenditures & Transfers	\$ 123,029,408	\$ 136,959,112	\$ 127,542,853	\$ 140,278,026	2.42%
Total Increase (Decrease)*	\$ 7,321,575	\$ (7,055,060)	\$ 4,497,078	\$ (4,190,861)	
Measurement Focus Increase (Decrease)	(1,146,566)				
Ending Fund Balance	\$ 100,987,418	\$ 93,932,358	\$ 105,484,496	\$ 101,293,635	

* The total budget includes 1-time expenses.

CITY OF COLLEGE STATION

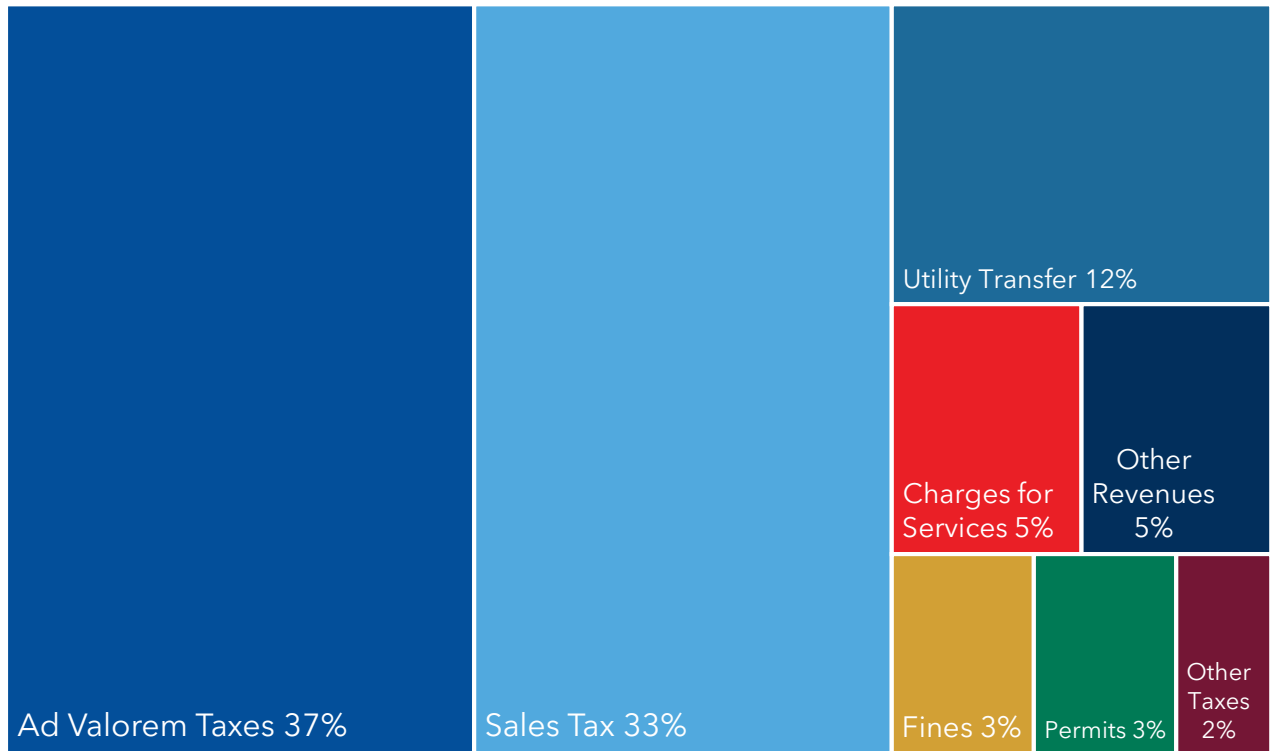
GENERAL FUND SUMMARY FIVE YEAR FORECAST

	FY26 Year-End Estimate	FY27 Approved Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Fund Balance	\$ 100,987,418	\$ 105,484,496	\$ 101,293,635	\$ 101,760,916	\$ 101,136,450	\$ 100,828,113
Total Revenues	132,039,931	136,087,165	139,673,821	141,527,036	145,089,579	148,977,397
Total Funds Available	\$ 233,027,349	\$ 241,571,661	\$ 240,967,455	\$ 243,287,952	\$ 246,226,029	\$ 249,805,510
Total Operating Expenditures	131,061,631	145,497,326	146,254,891	149,867,594	153,671,963	157,610,738
Total Transfers (Sources) Uses	(20,460,550)	(13,945,183)	(13,610,351)	(14,374,892)	(14,959,447)	(14,925,164)
Total Other (Sources) Uses	16,941,772	8,725,883	6,562,000	6,658,800	6,685,400	6,785,900
Total Expenditures & Transfers	\$ 127,542,853	\$ 140,278,026	\$ 139,206,540	\$ 142,151,502	\$ 145,397,916	\$ 149,471,474
Total Increase (Decrease)*	\$ 4,497,078	\$ (4,190,861)	\$ 467,281	\$ (624,466)	\$ (308,336)	\$ (494,077)
Measurement Focus Increase (Decrease)						
Ending Assigned & Unassigned Fund Balance	\$ 105,484,496	\$ 101,293,635	\$ 101,760,916	\$ 101,136,450	\$ 100,828,113	\$ 100,334,036
Assigned Fund Balances						
Required/Policy:						
Required 25% Reserve (Fiscal Policy)	26,451,538	34,495,307	34,326,635	34,994,126	35,805,729	36,824,119
Federal Opioid Abatement	122,900	122,900	122,900	122,900	122,900	122,900
Council Directed:						
Additional Economic Incentives - FY22	1,000,000	2,000,000	2,500,000	3,000,000	3,500,000	4,000,000
Matching Grant Dollars Allocation - FY24	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Highway 6 Relocation Costs - FY25	-	-	-	-	-	1,000,000
Energy/Fuel Reserve - FY26	-	1,500,000	-	-	-	-
Discretionary:						
Baseball Econ. Dev. Agreement - FY26**	-	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Assigned Fund Balance	\$ 28,574,438	\$ 59,118,207	\$ 57,949,535	\$ 59,117,026	\$ 60,428,629	\$ 62,947,019
Ending Fund Balance (net of assignments)	\$ 76,910,057	\$ 42,175,428	\$ 43,811,381	\$ 42,019,424	\$ 40,399,484	\$ 37,387,017

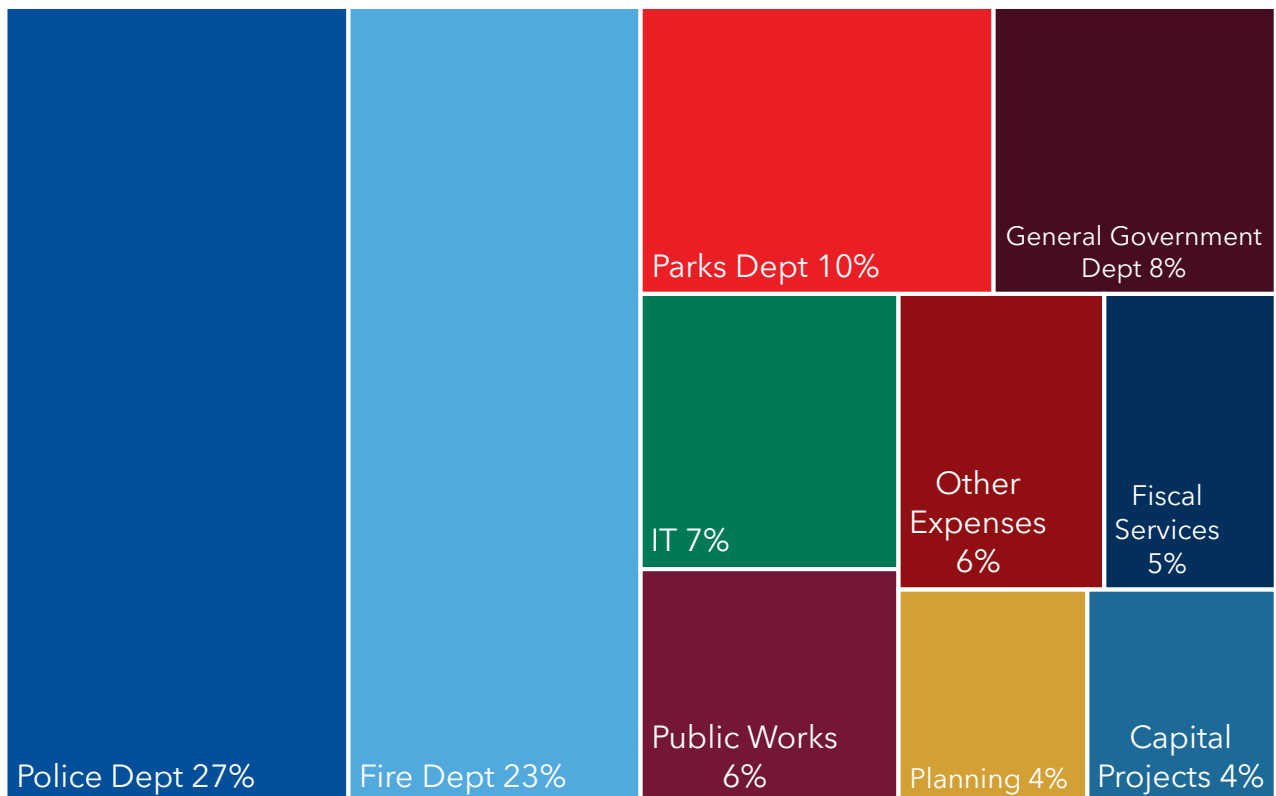
* FY27 includes 1-time expenses.

** Forecast assumes 1x payment for this Economic Development agreement. The amount is shown as a 1x cost in the Assigned Fund Balance until it occurs.
Forecast developed in 2026 - future years are subject to change.

GENERAL FUND- SOURCES



GENERAL FUND - USES



CITY OF COLLEGE STATION

GENERAL FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Police	\$ 36,014,873	\$ 40,130,951	\$ 38,831,000	\$ 42,145,183	5.02%
Fire	29,518,652	33,773,952	32,561,706	34,963,416	3.52%
Public Works	7,828,579	9,137,732	7,823,000	9,695,857	6.11%
Parks and Recreation	11,543,942	13,389,986	12,987,638	13,295,505	-0.71%
Planning and Dev Services	5,727,522	6,495,588	6,134,273	6,712,794	3.34%
Information Technology	7,388,717	9,777,200	9,292,000	10,266,125	5.00%
Fiscal Services	6,283,440	7,341,935	6,657,000	7,782,247	6.00%
Capital Projects Operations	4,437,761	5,074,616	4,479,155	5,582,147	10.00%
General Government	11,187,611	11,332,280	10,497,209	12,370,945	9.17%
Library	1,728,309	1,766,856	1,766,856	1,880,779	6.45%
Pay Plan Contingency	-	31,794	31,794	802,328	
TOTAL	\$ 121,659,405	\$ 138,252,890	\$ 131,061,631	\$ 145,497,326	5.24%

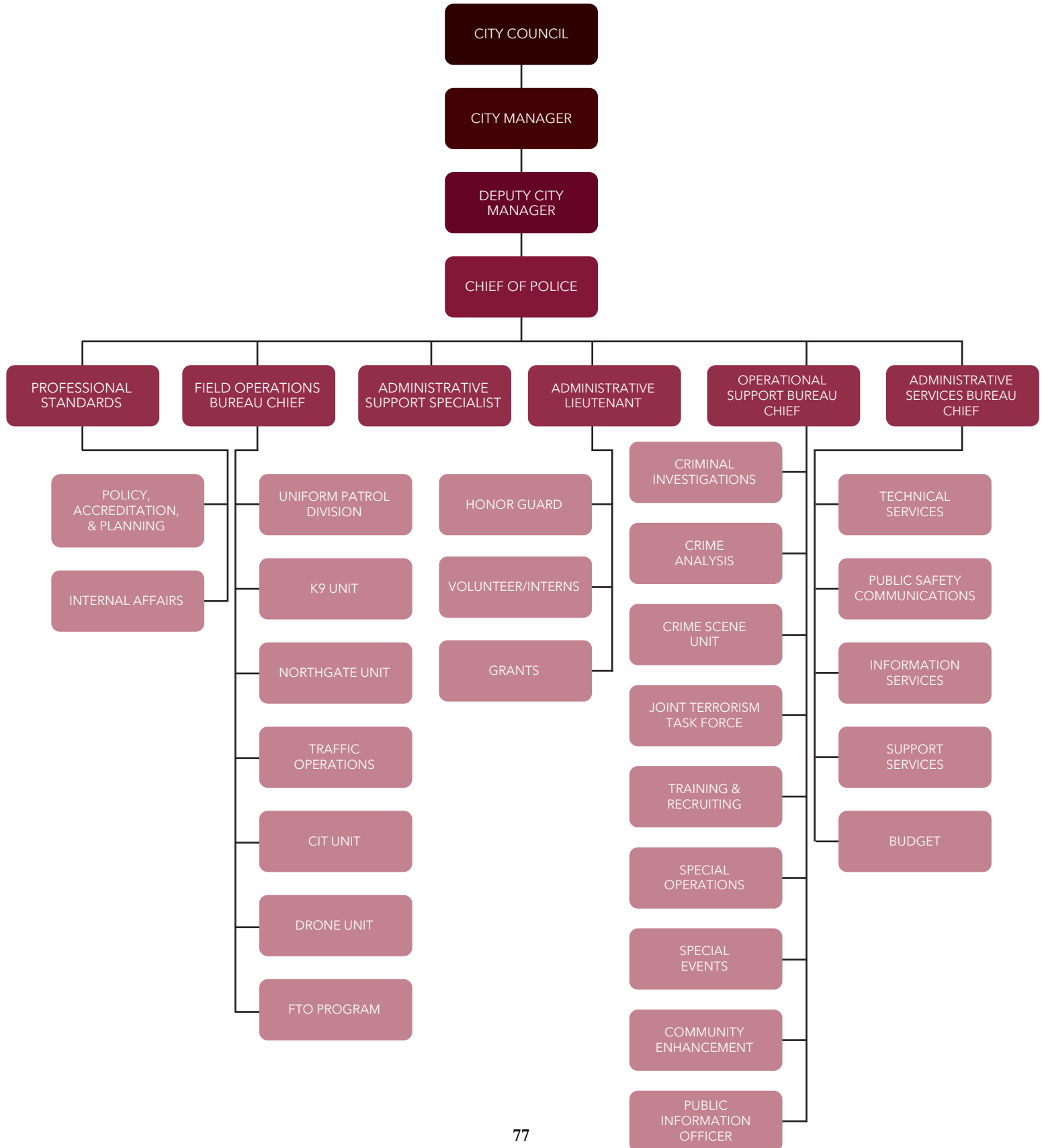
EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 78,777,939	\$ 86,801,634	\$ 85,306,130	\$ 91,607,111	5.54%
Health Insurance	10,852,897	11,637,526	10,468,278	11,906,853	2.31%
Supplies	4,254,720	5,660,891	5,283,173	5,490,145	-3.02%
Maintenance	7,431,875	9,965,532	8,907,617	10,931,276	9.69%
Purchased Services	18,340,493	21,932,888	18,888,050	23,513,091	7.20%
Capital Outlay	2,001,482	2,222,625	2,176,589	1,246,522	-43.92%
Pay Plan Contingency	-	31,794	31,794	802,328	
	\$ 121,659,405	\$ 138,252,890	\$ 131,061,631	\$ 145,497,326	5.24%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Police	238.00	244.00	252.00	3.28%
Fire	186.00	205.00	205.00	0.00%
Public Works	44.00	44.00	48.00	9.09%
Parks and Recreation	70.50	71.50	72.50	1.40%
Planning and Dev Services	46.00	48.50	50.50	4.12%
Information Technology	32.25	32.25	33.25	3.10%
Fiscal Services	54.25	54.75	54.75	0.00%
Capital Projects Operations	23.00	23.00	24.00	4.35%
General Government*	69.00	60.50	62.50	3.31%
Library				
TOTAL	763.00	783.50	802.50	2.43%

*Community Services Division within General Government was dissolved and existing staff moved to Planning and Development Services and to the Fire Department in FY26

POLICE DEPARTMENT

City of College Station





POLICE DEPARTMENT

The Police Department takes immense pride in serving the vibrant community of College Station, Texas. It is committed to ensuring the safety and well-being of its residents, where dedicated officers work tirelessly to uphold law and order. CSPD strives everyday to foster positive relationships with the community, promoting mutual respect and understanding.

Comprised of 10 Divisions, the Police Department provides the following services to keep the community safe:

Administration: Responsible for directing and managing the personnel, equipment, and resources assigned to the police department across three bureaus. Includes oversight of Internal Affairs, Budget, Grants, Accreditation, and Special Projects.

Uniform Patrol: Uniform Patrol is the department's primary response division, providing 24/7 service to community members and visitors. They handle most of the department's annual call volume, delivering essential first response coverage.

Criminal Investigation: Charged with investigating crimes versus persons and property, process crime scenes, and investigate illegal narcotics sales.

Recruiting & Training: Charged with recruiting and processing of applicants for all roles within the department, both sworn and civilian positions. Provides training to departmental personnel on a continual basis.

Support Services: Handles equipment management, facility cleaning, property and fleet maintenance, and animal control.

Communications: Communications is responsible for answering both emergency and non-emergency public safety calls, as well as dispatching police, fire, and EMS resources throughout the City of College Station.

Special Operations: These special teams respond to critical events requiring diverse skill sets such as SWAT, Hostage Negotiations, and Bombs. The Community Enhancement Unit is charged with events such as Family Fish, Citizens Police Academy, and other community outreach events

Information Services: Processes reports submitted by Police Department personnel, compiles paperwork to complete Open Records Requests and collects data for State reporting. Process and maintains chain of custody on all evidence submitted, compiles digital evidence for Open Records Requests, and completes court orders for evidence destruction.

Community Enhancement: Charged with intentional community education and outreach programs with events such as Family Fish, Citizens Police Academy, Cops and Goblins, and Blue Santa

Technology: Supports the other divisions within the Police Department with technology related processes, products, and problems, remedying application, connectivity, and device issues, and providing onsite technical expertise, assisting in the management of CAD, RMS, and other PD technology.

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

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

The budget for FY27 includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
6 Officers and 3 Vehicles	\$527,882	\$900,629	\$1,428,511	Goal 1	KPI 2
Volunteer Coordinator	761	122,880	123,641	Goal 3	-
Forensic Technician	4,268	91,038	95,306	Goal 3	-
Upgrade Dispatch Recording System	65,721	-	65,721	Goal 3	-
CSTEP Prisoner Transportation	116,914	22,670	139,584	Goal 1	KPI 2
Police Department SLAs Total	\$715,546	\$1,137,217	\$1,852,763		



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

- **6 Police Officers and 3 Vehicles** to support increased service demands associated with College Station's continued growth, including expanded patrol operations, supervisory coverage, and specialized programs.
- **Volunteer Coordinator** position to oversee and sustain the Police Department's volunteer, internship, chaplain, and VEST programs. This position will provide essential operational support across multiple divisions, ensure program continuity, preserve significant labor value, and strengthen the department's established recruitment pipeline.
- **Forensic Technician** position to expand the unit to three technicians and one supervisor, improving 24/7 operational coverage and increasing capacity for complex, time-intensive investigative responsibilities. Additional staffing will distribute workload more effectively, enhance operational efficiency, and promote improved employee work-life balance.
- **Dispatch Recording System** will enhance system reliability, functionality, and operational performance. Funding is requested for implementation with no anticipated net increase to the City's ongoing maintenance budget.
- **Prisoner Transport Vehicle** will increase capacity for detainee transportation and temporary holding in high-volume operational areas. Funding will improve transport efficiency, maintain officer availability for primary duties, and provide additional operational support for patrol activities.

The 16.1% Supply and 53.7% Capital Outlay reduction in expenditures from FY26 revised budget to FY27 budget is due to year-to-year one-time SLA's. Similarly, the 32.7% Maintenance and 12.8% Purchased Services increase in expenditures from FY26 revised budget to FY27 budget is due to year-to-year one-time SLA's.



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 multipronged 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. To keep our highly qualified employees we will focus on retention strategies that include workplace cultural development and appropriate compensation adjustments. Provide employees 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 solutions that can help the Police Department meet its responsibilities in the most cost-effective manner.

Strategic Initiative: Core Services and Infrastructure, and Neighborhood Integrity.

CITY OF COLLEGE STATION

POLICE

OPERATIONS EXPENDITURE SUMMARY

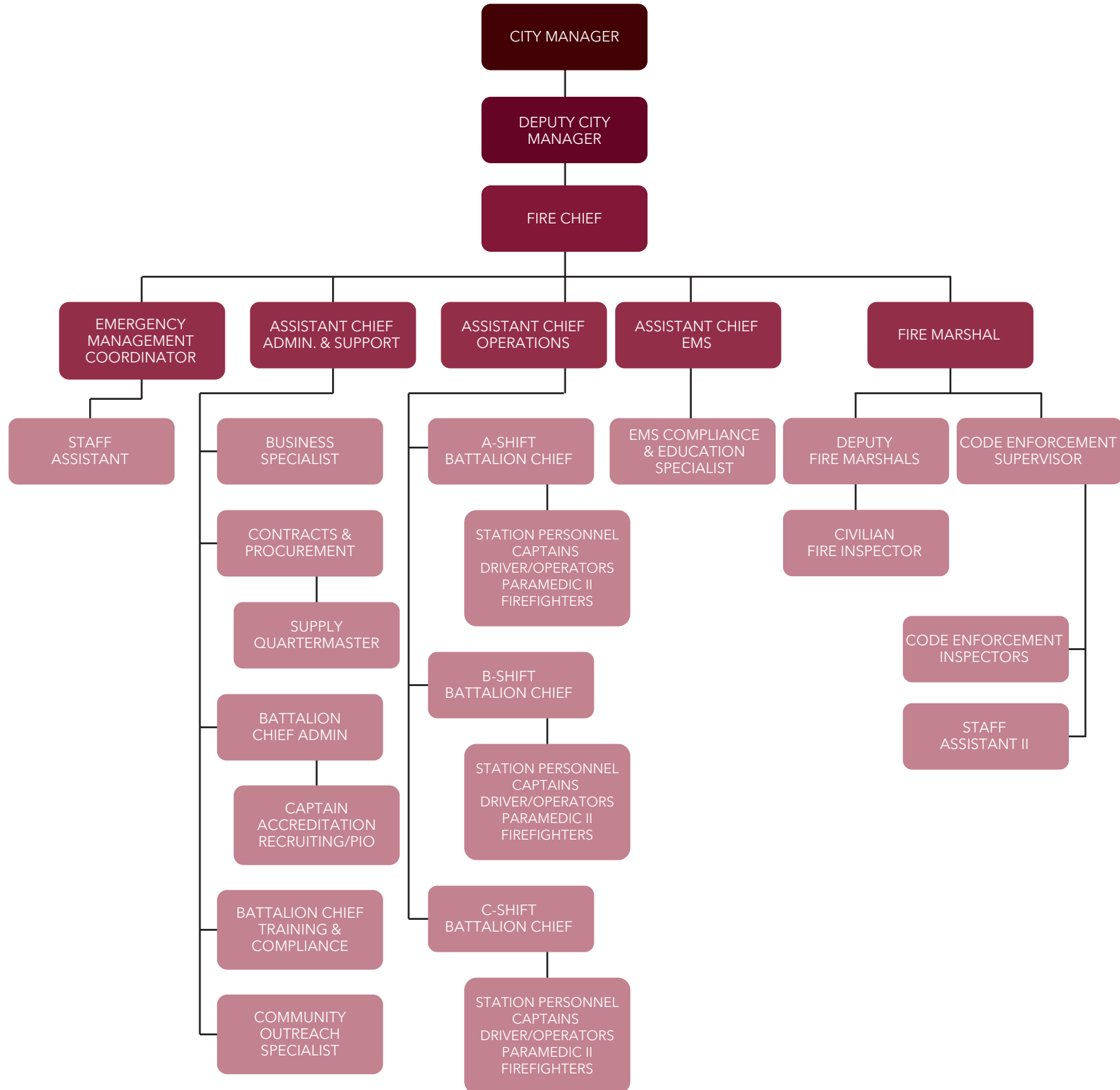
EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Police Administration	\$ 2,982,524	\$ 3,283,872	\$ 3,034,040	\$ 3,318,471	1.05%
Police Grants	\$ -	\$ 120,440	\$ 455,557	\$ -	-100.00%
Uniform Patrol	16,814,658	17,430,796	18,086,681	18,595,663	6.68%
Criminal Investigation	4,501,536	5,096,787	4,765,959	5,556,200	9.01%
Recruiting & Training	1,538,967	1,704,762	1,575,667	1,819,078	6.71%
Support Services	5,252,482	5,420,449	5,224,977	5,688,178	4.94%
Communications	2,523,426	3,674,096	2,722,776	3,566,026	-2.94%
Special Operations	438,685	769,356	745,781	330,776	-57.01%
Information Services	904,780	1,013,212	950,473	1,052,663	3.89%
Community Enhancement	712,300	1,001,214	782,774	1,281,150	27.96%
PD Technology	345,515	615,967	486,315	936,978	52.11%
TOTAL	\$ 36,014,873	\$ 40,130,951	\$ 38,831,000	\$ 42,145,183	5.02%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 25,731,708	\$ 28,417,018	\$ 27,761,499	\$ 30,217,206	6.33%
Health Insurance	3,388,074	3,608,221	3,300,629	3,729,842	3.37%
Supplies	1,245,055	1,673,092	1,512,030	1,403,216	-16.13%
Maintenance	610,826	728,874	704,732	967,205	32.70%
Purchased Services	4,156,262	4,789,417	4,603,341	5,404,252	12.84%
Capital Outlay	882,948	914,329	948,769	423,462	-53.69%
TOTAL	\$ 36,014,873	\$ 40,130,951	\$ 38,831,000	\$ 42,145,183	5.02%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Police Administration	11.00	9.00	10.00	11.11%
Uniform Patrol	121.00	127.00	133.00	4.72%
Criminal Investigation	35.00	35.00	36.00	2.86%
Recruiting & Training	11.00	11.00	11.00	0.00%
Support Services	9.00	9.00	9.00	0.00%
Communications	28.00	28.00	28.00	0.00%
Special Operations	1.00	1.00	1.00	0.00%
Information Services	12.00	12.00	12.00	0.00%
Community Enhancement	7.00	9.00	9.00	0.00%
PD Technology	3.00	3.00	3.00	0.00%
TOTAL	238.00	244.00	252.00	3.28%

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: 195 employees consisting of 167 firefighters and paramedics and 28 staff positions, with emergency response vehicles that include ladder trucks, ambulances, and engines responding from seven stations throughout the city.

The department provides Fire, EMS, and HAZMAT response to College Station's residents, Texas A&M University, Easterwood Airport, and partners with the neighboring City of Bryan and surrounding communities when needed.

Fire Station #7 was completed and put into service on September 11, 2026.

The FY27 budget includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
On-Site Bunker Gear Cleaning, Inspection and Repairs	-	\$40,000	\$40,000	Goal 1, 2, & 3	KPI 2
Hazmat Equipment Cache Upgrades	119,090	-	119,090	Goal 1, 2, & 3	KPI 2
Fire Department Accreditation	27,200	-	27,200	Goal 2	-
Fire Department SLAs Total	\$146,290	\$40,000	\$186,290		

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



- **On-Site Bunker Gear Cleaning, Inspection and Repairs** – Firefighter protective gear cleaning, inspection, and repair moved to an on-site process under this SLA, replacing a system that sent gear off-site for four to six weeks and required issuing loaner equipment in the meantime. Completing the work during a single shift rotation shortens the time gear is unavailable and improves compliance with National Fire Protection Association (NFPA) and Texas Commission on Fire Protection (TCFP) standards.
- **Hazmat Equipment Cache Upgrades** – Equipment upgrades funded under this SLA move the Hazardous Materials (Hazmat) response team from its previous Federal Emergency Management Agency (FEMA) Type 2 capability to the higher Type 1 standard, improving safety for responders and the community. The upgrades include hands free communication systems for technicians in protective suits during immediately Dangerous to Life and Health (IDLH) incidents, radiological detection and screening tools, rapid decontamination equipment, and tools to safely control flammable gas and product hazards.
- **Fire Department Accreditation** – Travel costs tied to keeping the Fire Department’s national accreditation are funded under this SLA, covering a multi-day site visit by outside peer assessors who reviewed the department’s community risk assessment, strategic plan, and self-assessment. The same funding covered travel for department chief officers, the accreditation manager, and the assessment team leader to appear before the national accrediting commission and defend the department’s continued accreditation status.



CITY OF COLLEGE STATION

FIRE

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Fire Administration	\$ 2,287,571	\$ 2,724,640	\$ 2,322,761	\$ 2,434,609	-10.64%
Emergency Mgmt	444,121	415,527	345,423	352,652	-15.13%
Emergency Operations	25,782,711	28,866,075	28,242,731	30,453,081	5.50%
Fire Prevention**	1,004,249	1,767,710	1,650,791	1,723,074	-2.53%
TOTAL	\$ 29,518,652	\$ 33,773,952	\$ 32,561,706	\$ 34,963,416	3.52%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 22,410,301	\$ 24,970,932	\$ 24,912,493	\$ 26,074,042	4.42%
Health Insurance	2,717,783	3,061,260	2,730,827	3,042,423	-0.62%
Supplies	1,097,934	1,535,360	1,331,400	1,275,225	-16.94%
Maintenance	560,920	688,602	619,577	901,617	30.93%
Purchased Services	2,731,714	3,364,798	2,923,674	3,670,109	9.07%
Capital Outlay	-	153,000	43,735	-	-100.00%
TOTAL	\$ 29,518,652	\$ 33,773,952	\$ 32,561,706	\$ 34,963,416	3.52%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Fire Administration	11.00	12.00	12.00	0.00%
Emergency Mgmt	2.00	2.00	2.00	0.00%
Emergency Operations	166.00	178.00	178.00	0.00%
Fire Prevention**	7.00	13.00	13.00	0.00%
	186.00	205.00	205.00	0.00%

** Community Services staff in Code Enforcement were moved to Fire Prevention in FY26.



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: Staffing for critical fireground tasks; firefighter health and wellness; training and development; and high-speed roadway safety.

Action Plan:

- Staffing for critical fireground tasks – Continue to evaluate the response plan of a second ambulance on dispatched structure fires.
- Firefighter health and wellness – Support mental, emotional, behavioral, and spiritual health through peer counseling and chaplaincy. Implement mandatory annual physical ability testing to improve overall physical fitness and reduce the risk of cardiac-related injuries.
- Training and Development—Support training for specialized teams, including HazMat, Wildland, Water Rescue, and Special Events. Conduct specialized training for incidents involving high-rise emergencies. Provide leadership training for company officers. Continue BlueCard Incident Command training.
- City Council Strategic Initiative: Core Services and Infrastructure

2. Goal: Customer Service

Issues: Deployment; service delivery training; professional development; fire prevention; code enforcement, and community engagement.

Action Plan:

- Accreditation – continue to maintain agency excellence through the Commission on Fire Accreditation International and Insurance Services Organization (ISO) classification.
- Deployment – Begin staffing Fire Station #7 to improve response times and increase response capacity.
- Implement a moderate risk haz-mat response model with critical tasking, effective response force, and response measures.
- Service-delivery training – Train and maintain the number of Firefighter/Paramedics needed to meet daily staffing requirements. Promote advanced certifications for existing paramedics.
- Service-delivery training – Conduct high-rise and high-risk structure fire training modules.
- Professional development – Rotate battalion chiefs through operations and administration for professional development.

- Community engagement – Seek and analyze community stakeholder input. Educate and inform the community through social and traditional media, conduct home safety surveys, build partnerships, attend community events, and increase the use of fire station community rooms. Continue to offer community First Aid and CPR courses.
- Whole-blood program – Work with local medical partners to develop a whole-blood delivery program initiated during critical field care.
- Fire prevention – Reduce community fire risk by increasing the capacity for proactive fire inspections in compliance with recommended standards.
- Code Enforcement – improve the quality of life through the enforcement of local codes and ordinances.
- City Council Strategic Initiative: Core Services and Infrastructure.

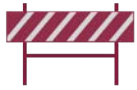
3. Goal: Fiscal Responsibility

Issues: Operate within the Annual Approved Budget; evaluate contracts and agreements, fire stations; increase retention of department members.

Action Plan:

- Operate within budget – Develop, monitor, and track spending plans.
- Monitor, track, and maintain financial reimbursements to the city through grants and state deployments.
- Increase department member retention—Recruit and invest in employees with ties to the BCS community. Promote competitive salaries, step pay plans, and benefits across all ranks in line with industry market rates. Provide specialized teams and advanced learning opportunities.
- City Council Strategic Initiative: Core Services and Infrastructure

PUBLIC WORKS DEPARTMENT



The department consists of 141 full-time employees with 48 currently funded in the General Fund. Public Works is also funded by the Solid Waste, Fleet Maintenance, Drainage Utility, and Roadway Maintenance Funds. The department has held the prestigious American Public Works Association (APWA) accreditation since 2012.

The Public Works Department consists of the following divisions:

Administration handles day-to-day administrative operations to include responding to citizen calls/emails, processing requisitions and submitting purchase card receipts and related documentation.

Traffic Engineering manages city traffic cameras, monitors and maintains traffic control systems, and coordinates traffic calming activities to promote safe and efficient transportation throughout the community.

Street Maintenance maintains and repairs city streets and sidewalks, responds to service requests, and ensures public infrastructure remains safe, accessible, and in good condition.

Traffic Signs & Markings updates and installs traffic signs and pavement markings throughout the city, and ensures traffic control devices are visible, functional, and compliant.

Landscape & Irrigation Maintenance services city landscapes and irrigation systems, performs routine mowing, trimming and landscape activities, ensuring public areas remain safe, attractive, and well-maintained.

Traffic Signals operate and monitor the city's traffic signal systems, perform inspections and repairs, and respond to signal concerns helping to ensure efficient flow of traffic.

FY27 budget includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Concrete Crew	\$95,581	\$327,743	\$423,324	Goal 1	-
Pavement Markings Account Increase	-	125,000	125,000	Goal 3	-
Assistant Drainage Maintenance Division Manager (IT related costs)	-	1,230	1,230	Goal 3	-
Public Works Dept SLAs Total	\$95,581	\$453,973	\$549,554		

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

- **The Concrete Crew** addresses increasing repair and accessibility needs associated with continued city growth and aging infrastructure. The initiative includes essential resources such as a one-ton truck, Dell Toughbook for work order management, and initial supply funding, while maximizing the use of existing equipment where available.
- **The Pavement Markings** increase within the Traffic Signs & Markings Division supports ongoing maintenance of longline, intersection, and thermoplastic roadway markings. Additional funding will help maintain roadway safety standards, preserve existing infrastructure, and meet increasing maintenance demands.
- **The Assistant Drainage Manager's** IT-related costs are those associated with a position funded through the Drainage Fund, including the technology, equipment, and related resources necessary to support the position's operational responsibilities.



CITY OF COLLEGE STATION

PUBLIC WORKS

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Public Works Administration	\$ 937,830	\$ 1,093,293	\$ 1,001,851	\$ 1,066,983	-2.41%
Traffic Engineering	594,238	1,001,687	630,270	911,045	-9.05%
Streets Maintenance	3,607,514	3,846,636	3,445,362	4,409,718	14.64%
Traffic Signs and Markings	852,080	1,045,386	877,110	1,093,674	4.62%
Landscape and Irrigation Mgmt	827,541	959,399	737,869	978,157	1.96%
Traffic Signals	1,009,377	1,191,331	1,130,538	1,236,280	3.77%
TOTAL	\$ 7,828,579	\$ 9,137,732	\$ 7,823,000	\$ 9,695,857	6.11%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 3,012,597	\$ 3,470,669	\$ 3,406,852	\$ 3,795,808	9.37%
Health Insurance	593,848	651,926	602,650	707,179	8.48%
Supplies	183,406	282,951	257,801	238,714	-15.63%
Maintenance	1,680,689	2,189,914	1,572,409	2,320,937	5.98%
Purchased Services	1,844,723	2,507,622	1,948,638	2,545,559	1.51%
Capital Outlay	513,318	34,650	34,650	87,660	152.99%
TOTAL	\$ 7,828,579	\$ 9,137,732	\$ 7,823,000	\$ 9,695,857	6.11%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Public Works Administration	6.00	6.00	6.00	0.00%
Traffic Engineering	3.00	3.00	3.00	0.00%
Streets Maintenance	19.00	19.00	23.00	21.05%
Traffic Signs and Markings	5.00	5.00	5.00	0.00%
Landscape and Irrigation Mgmt	5.00	5.00	5.00	0.00%
Traffic Signals	6.00	6.00	6.00	0.00%
	44.00	44.00	48.00	9.09%



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 effective, trained employees and equipment to sustain current service levels

Issue: Citywide growth.

Plan of Action: Increase staffing and purchase additional equipment.

Strategic Initiative: Core Services and Infrastructure.

3. Goal: Maintain and improve traffic mobility.

Issue: Citywide traffic growth and congestion.

Plan of Action: Increase street pavement conditions, signs, markings, and signals.

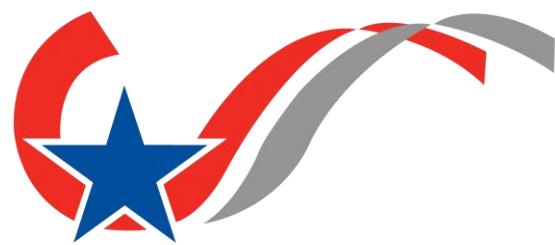
Strategic Initiative: Core Services and Infrastructure.

4. Goal: Take a proactive approach to citywide drainage infrastructure management

Issue: While the department has an adequate inventory, the conditions of large areas of infrastructure are unknown at this time.

Plan of Action: Conduct a citywide assessment of drainage infrastructure.

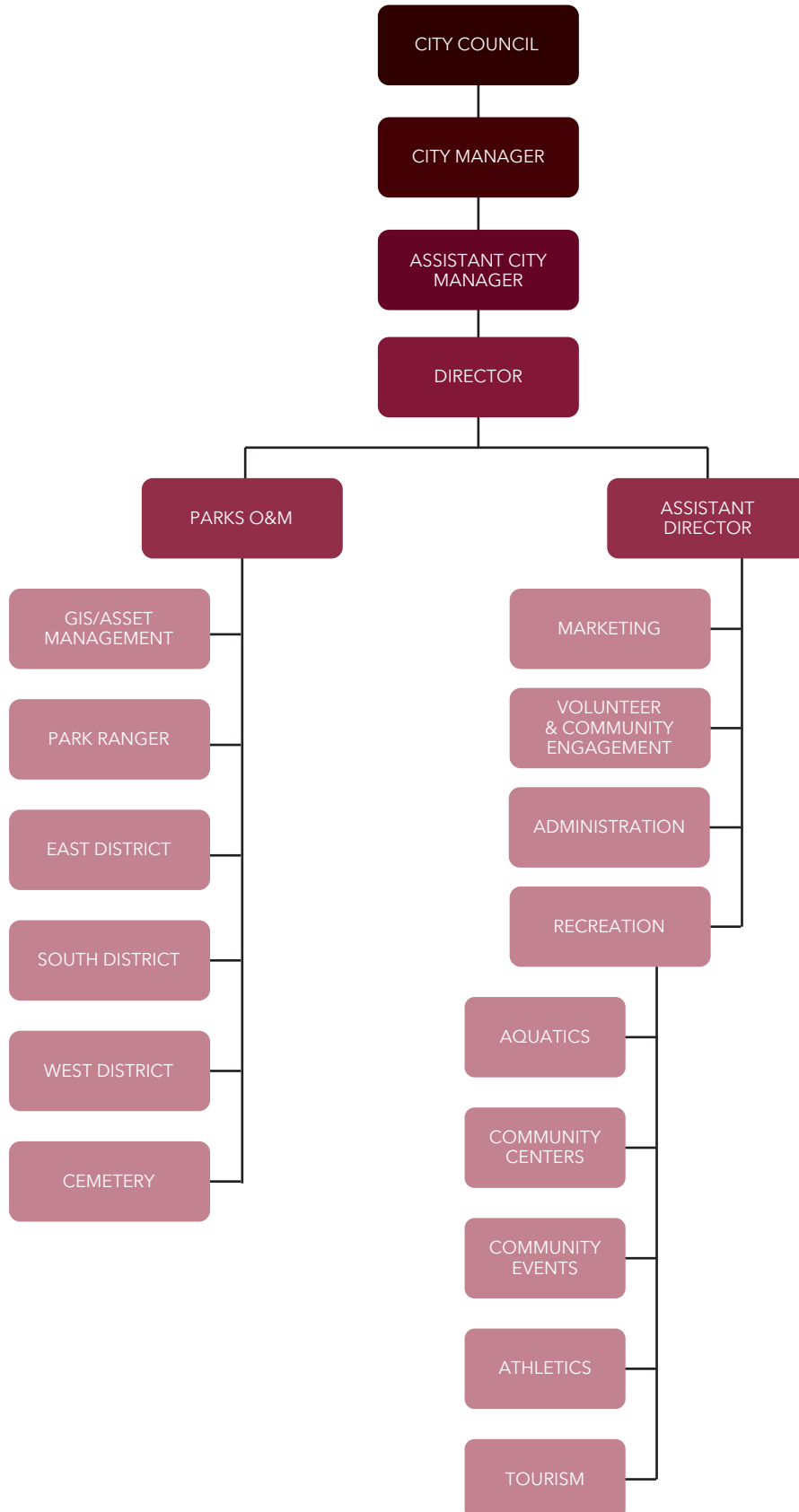
Strategic Initiative: Core Services and Infrastructure.



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

PARKS AND RECREATION

City of College Station





PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department (PAR) is nationally accredited and proudly holds both the Bird City Designation and Tree City Designation. PAR manages and enhances nearly 1,900 acres of parks and recreational facilities throughout the city. Our extensive network includes 42 miles of walking trails, 44 exercise stations, 58 playground units, 28 swing structures, 3 dog parks, 1 skate park, 10 ponds, 2 pools, 2 splash pads, 3 community centers, a nature center, and 2 municipal cemeteries. A complete listing of all city parks and their amenities can be found in Appendix G-8.

Administration Division serves as the primary customer contact point while providing comprehensive administrative support to the department. Key responsibilities include marketing, website administration, and projects and assets coordination. Administration oversees the design and management of capital improvement projects funded through the Parks General CIP Fund and Parkland Dedication Funds.

Parks Operations and Cemetery Divisions are responsible for the maintenance and operations of city park facilities, athletic complexes, select streetscape areas, City Cemetery, and Memorial Cemetery. This division also provides essential support for special events, programs, and other municipal activities throughout the year.

Recreation Division manages the city's comprehensive recreational programming, including Community and Special Events, Athletics, Aquatics, Conservation and programs for Youth, Adults, and Seniors. Each program operates with a fully costed budget encompassing revenue, direct costs, and operational expenses. The division actively attracts and hosts tourism events while supporting Economic Development tourism initiatives. Notable successes include our annual 7-on-7 tournaments, the Texas Amateur Athletic Federation's (TAAF) Games of Texas, and numerous regional softball tournaments.



The budget for FY27 includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Operations Irrigation Crew Leader and Truck	\$90,000	\$105,405	\$195,405	Goal 1,3	KPI 1
Lincoln Recreation Center Van	80,000	15,000	95,000	Goal 3	KPI 3
Assistant Operations Manager Truck	57,000	13,000	70,000	Goal 3	-
Forklift	45,000	10,000	55,000	Goal 3	-
Pedestrian Mower & Trailer	22,000	9,600	31,600	Goal 1, 3	KPI 1
Fun For All Fence Replacement	120,000	-	120,000	Goal 3	-
Cooling College Station Tree Planting	88,895	-	88,895	Goal 3, 4	-
Cooling College Station Residential Tree Giveaway	45,000	-	45,000	Goal 4	-
2027 CAPRA Reaccreditation Visit	15,000	-	15,000	Goal 3	-
Mower and Trailer	35,000	11,850	46,850	Goal 1,3	KPI 1
Turf Sprayer	80,000	28,000	108,000	Goal 1,3	KPI 1
Parks Department SLAs Total	\$ 677,895	\$192,855	\$870,750		

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

- **Operations Irrigation Crew Leader and Truck** - The Parks and Recreation Department has expanded from demand in services. To keep up with demand in Parks operations and alleviate management tasks for existing personnel, the irrigation systems will be managed by an Irrigation Crew Leader to service parks and cemeteries.
- **Lincoln Recreation Center Van** - Transportation services is provided for after school programs for pick up at CSISD schools to the Lincoln Recreation Center. This new van will increase capacity for youth programs and field trips during summer camp.
- **Assistant Operations Manager Truck** - The Parks Assistant Operations Manager's role has expanded and requires a vehicle to perform essential duties to move throughout the parks system to monitor the ongoing operations and maintenance procedures.
- **Forklift** - A forklift will be used at Parks facilities to safely move supplies.
- **Pedestrian Mower & Trailer** - The newly finished baseball fields at Bachman Park require a higher quality turf mower to maintain high levels of playability for ball field activities. These machines are lighter and will extend the life of the playing surface as well.
- **Fun For All Fence Replacement** - The existing perimeter fencing at the Fun For All, All Abilities Playground is made of an inadequate material that has broken and is a safety issue for children using the park. This SLA will fund a replacement fence that is more durable and reduce the need for repeated repairs.
- **Cooling College Station Tree Planting** - Last year the City executed a tree planting project across parks to mitigate urban heat effects for the Cooling College Station Program. This SLA is funding for Year 2 of the five-year plan and will plant an additional 115 across several parks and cemeteries.
- **Cooling College Station Residential Tree Giveaway** - Another part of Cooling College Station is a community give-away of small trees to residents to plant on their own properties. This program was very successful last year, and this year will give out 1,450 trees to residents.
- **2027 CAPRA Reaccreditation Visit** - The Parks and Recreation Department has been nationally accredited through the National Recreation and Park Association with the NRPA's Commission for Accreditation of Park and Recreation Agencies. Only 2% of agencies achieve this distinction. This process occurs every five years and will further elevate the City in being a great place to live.
- **Mower and Trailer** - A heavy-duty mower and turf trailer that uses specialized equipment to better maintain turf grass on playing fields. To be split funded between the General Fund and the HOT Fund.
- **Turf Sprayer** - A GPS precision spray system to efficiently spray products on turf fields. To be split funded between the General Fund and the HOT Fund.

There is a decrease in budget in the Capital Outlay budget which are due to one-time SLAs in FY26.



CITY OF COLLEGE STATION

PARKS AND RECREATION

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT						
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27	
PARD Administration	\$ 1,464,096	\$ 1,384,788	\$ 1,383,884	\$ 1,416,305	2.28%	
Recreation Administration	595,770	718,997	650,478	712,143	-0.95%	
Tourism - Special Events	588,772	560,443	753,013	565,670	0.93%	
Recreation Programs	2,344,063	2,536,373	2,568,525	2,503,276	-1.30%	
Parks Operations	6,116,920	7,608,430	7,169,456	7,492,088	-1.53%	
Cemetery	434,321	580,955	462,282	606,023	4.31%	
TOTAL	\$ 11,543,942	\$ 13,389,986	\$ 12,987,638	\$ 13,295,505	-0.71%	

EXPENDITURE BY CLASSIFICATION						
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27	
Salaries and Benefits	\$ 5,284,788	\$ 5,899,425	\$ 5,857,678	\$ 6,149,103	4.23%	
Health Insurance	938,350	1,044,348	901,365	1,073,047	2.75%	
Supplies	860,953	1,034,624	1,284,747	947,719	-8.40%	
Maintenance	1,252,970	1,457,688	1,126,391	1,426,155	-2.16%	
Purchased Services	2,939,273	3,268,795	3,132,351	3,290,481	0.66%	
Capital Outlay	267,608	685,106	685,106	409,000	-40.30%	
TOTAL	\$ 11,543,942	\$ 13,389,986	\$ 12,987,638	\$ 13,295,505	-0.71%	

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
PARD Administration	7.00	7.00	7.00	0.00%
Recreation Administration	1.00	1.00	1.00	0.00%
Tourism - Ath. & Sp. Events	2.00	2.00	2.00	0.00%
Recreation Programs	8.50	9.50	9.50	0.00%
Parks Operations	47.00	47.00	48.00	2.13%
Cemetery	5.00	5.00	5.00	0.00%
TOTAL	70.50	71.50	72.50	1.40%



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 entertainment and sporting destinations through cumulative attractions.

Plan of Action:

- Coordinate and synergize efforts with Tourism to promote sporting and entertainment offerings and venues

Strategic Initiative: Provide Core Services and Infrastructure; Financial Sustainability.

2. Goal: Identify and secure alternative funds to support all aspects of parks and recreation.

Plan of Action:

- Explore funding sources such as parkland dedication, foundations, and public-private partnerships to acquire, develop and/or improve parks and greenspace.
- Seek grant opportunities that align with the department's unmet needs.
- Cultivate corporate partnerships and sponsorship that enhance community programs and events.

Strategic Initiative: Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.

3. Goal: Create a sense of community through premier parks, innovative and inclusive recreation opportunities with focus on the well-being of College Station youth, families and seniors.

Plan of Action:

- Create a process to gather input to inform park experience and program evaluation through an evaluation process with enhanced data collection and established metrics.
- Address aging infrastructure and deferred maintenance throughout the parks system utilizing City Works asset management plan.
- Begin implementation of the updated Parks and Recreation Master Plan to guide our path as a world-class park and recreation organization for the next five years.

Strategic Initiative: Provide Core Services and Infrastructure; Neighborhood Integrity; Financial Sustainability.

4. Goal: Strengthen collaborative efforts to enhance natural resource management.

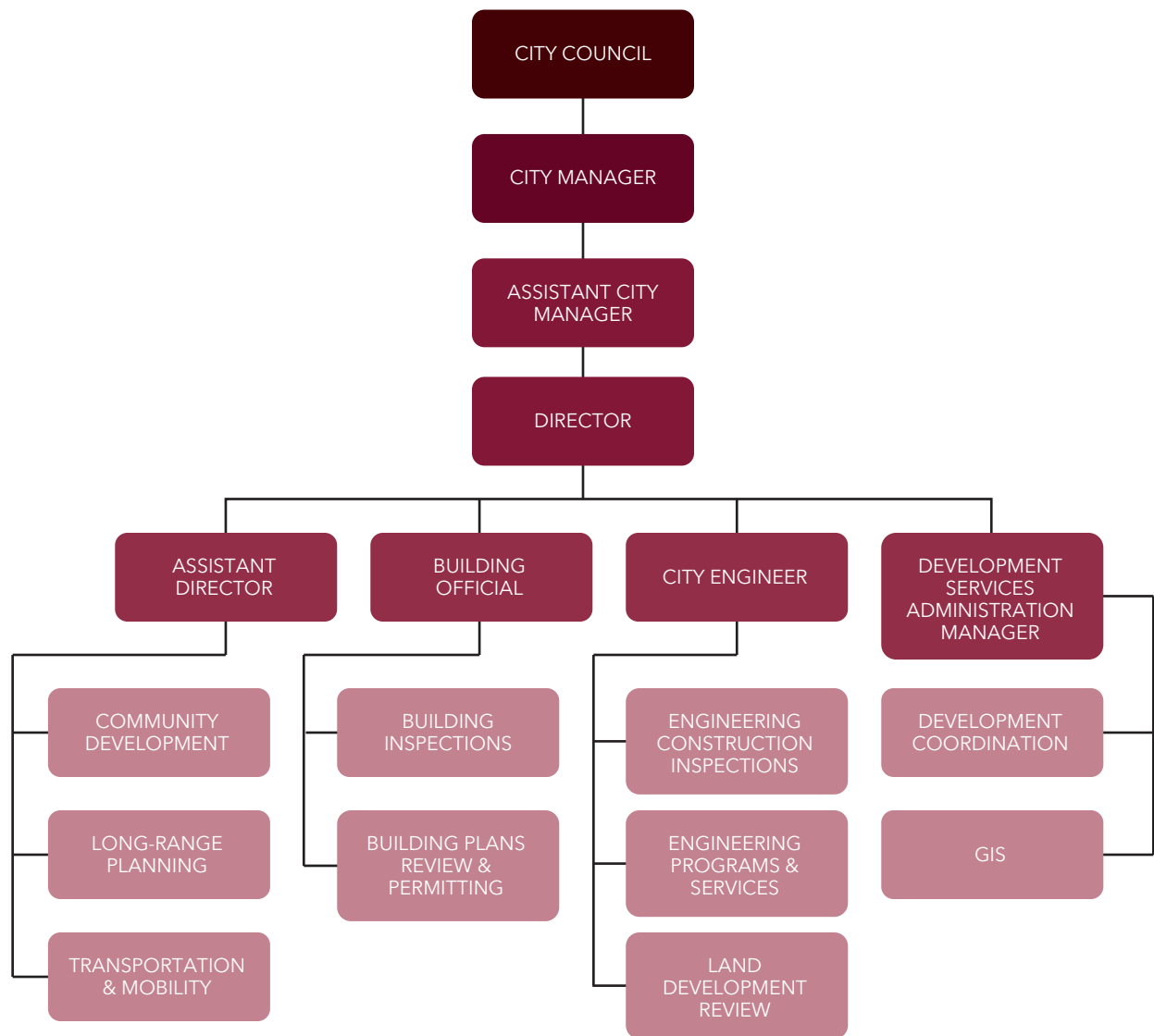
Plan of Action:

- Prioritize proactive conservation of natural resources, endangered species, pollinators and wildlife habitats through designations such as Bird City Texas and the Mayor's Monarch Pledge.
- Enhance opportunities that focus on community awareness through collaboration with community-based partners such as Texas A & M University, AgriLife Extension, Brazos Audubon Society, Texas A & M Forest Service, etc.

Strategic Initiative: Provide Core Services and Infrastructure; Neighborhood Integrity

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
- Engineering
- Building
- Development Coordination
- Planning
- Transportation
- GIS
- Land Development Review
- Community Development

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.

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Combination Building Inspector I/II	\$52,192	\$98,581	\$150,773	Goal 1 & 2	KPI 3
Engineering Technician	57,192	109,108	166,300	-	KPI 2 & 3
PDS Department SLAs Total	\$109,384	\$207,689	\$317,073		

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

For FY27 Planning and Development Services has requested SLAs for the following:

- **Combination Building Inspector I/II** - An additional Combination Building Inspector I/II position funded under this SLA maintains the City's current inspection service level as growth in high rise construction increases the time and complexity of building inspections. The added capacity keeps pace with that demand without slowing inspection turnaround across the City.
- **Engineering Technician** - State mandated inspection of new detention ponds, expanded stormwater review under the City's Municipal Separate Storm Sewer System (MS4) permit, and a sharp rise in right of way permit applications drive the need for an Engineering Technician position in the Planning and Development Services Department, funded under this SLA. The added capacity keeps permits and inspections moving on schedule.



CITY OF COLLEGE STATION

PLANNING & DEVELOPMENT SERVICES

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Administration	\$ 515,009	\$ 542,340	\$ 518,057	\$ 551,093	1.61%
Engineering	1,050,624	1,390,359	1,379,502	1,438,755	3.48%
Building Inspection	1,133,246	1,172,669	1,170,731	1,413,615	20.55%
Development Coordination	815,170	675,545	733,531	725,414	7.38%
Planning	499,643	633,222	514,450	450,024	-28.93%
Transportation	535,453	509,610	490,630	519,038	1.85%
Community Development*	25	213,784	205,817	231,872	8.46%
GIS	217,343	246,057	243,857	248,664	1.06%
Land Development Review	961,009	1,112,002	877,698	1,134,319	2.01%
TOTAL	\$ 5,727,522	\$ 6,495,588	\$ 6,134,273	\$ 6,712,794	3.34%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 4,090,171	\$ 4,634,839	\$ 4,398,696	\$ 4,903,983	5.81%
Health Insurance	657,922	704,484	684,657	746,848	6.01%
Supplies	80,680	129,240	99,530	132,923	2.85%
Maintenance	128,745	133,665	145,404	148,730	11.27%
Purchased Services	770,005	823,360	735,986	679,310	-17.50%
Capital Outlay	-	70,000	70,000	101,000	44.29%
TOTAL	\$ 5,727,522	\$ 6,495,588	\$ 6,134,273	\$ 6,712,794	3.34%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Administration	2.00	2.00	2.00	0.00%
Engineering	8.00	9.00	10.00	11.11%
Building Inspection	12.00	12.00	13.00	8.33%
Development Coordination	5.00	4.00	4.00	0.00%
Planning	3.00	3.00	3.00	0.00%
Transportation	4.00	4.00	4.00	0.00%
Community Development*	-	1.50	1.50	0.00%
GIS	2.00	3.00	3.00	0.00%
Land Development Review	10.00	10.00	10.00	0.00%
TOTAL	46.00	48.50	50.50	4.12%

*Community Development staff moved to Planning and Development Services in FY26.



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 and multimodal transportation planning; sensible engineering practices that guide infrastructure design and construction; responsible floodplain management; thorough development reviews and inspections for compliance with City standards; and assistance in and engagement regarding special places, to help maintain the strength, vitality, and integrity of our neighborhoods, districts, corridors, and the natural environment.

Top Departmental Goals

1. Goal: Development, progression, and retention of a strong, knowledgeable, versatile, and empowered team of highly competent and professional staff

Issue:

- Recruitment of 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

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
- Continue department internship and Texas A&M work study program participation

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

Plan of Action:

- 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
- Create an FAQ on the department's website to help customers find answers quickly to common questions
- Update development guides and flowcharts to help applicants, potential applicants, and the public better understand the City's development processes
- 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
- Digitize paper records for quicker retrieval
- Ensure division SOPs are current and staff is cross trained to fill gaps in service

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 and complex to track across multiple departments
- 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:

- Initiate and complete the Harvey Road Redevelopment Plan to explore alternative options for future revitalization of this area.
- Create Unified Development Ordinance amendments to allow development consistent with the policies of the Comprehensive Plan
- 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
- 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
- Expand utilization of the Achievelt action plan tracking system

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

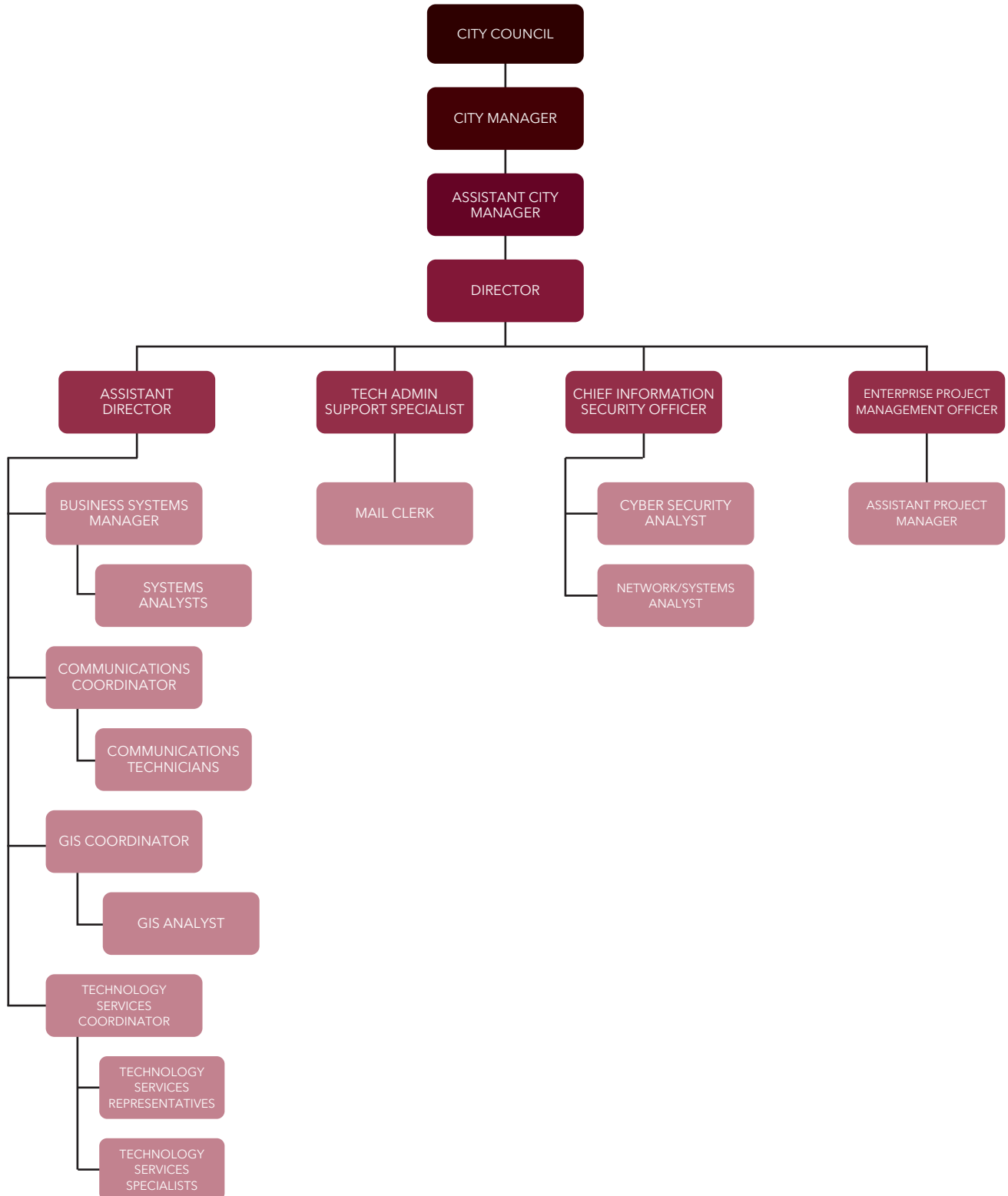
Plan of Action:

- 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 assessment to determine additional needs relating to flood prevention activities
- Update the Bryan/College Station Unified Design Guidelines
- Conduct the 5-year update of Roadway Impact Fees as required by state law
- Continue implementation of the Achievelt 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 DEPARTMENT

City of College Station





INFORMATION TECHNOLOGY DEPARTMENT

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

Nine incorporated divisions ensure reliable governance of the technological systems, including:

- Administration
- IT Projects
- Cyber Security
- Geographic Information Services (GIS)
- Mail
- Technology Services
- Business Services
- Network Services
- Communication Services

The budget for FY27 includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Information Security Analyst	\$ 4,214	\$142,873	\$147,087	Goal 3	KPI 1
Laserfiche Upgrade and Migration	252,412	218,647	471,059	Goal 3	KPI 1
ESRI Advantage program for Modernized GIS Infrastructure	71,800	-	71,800	Goal 3	KPI 1
Identity And Access Management - Okta	-	150,000	150,000	Goal 3	KPI 2
New Position Software Cost	-	10,599	10,599	Goal 3	-
IT Department SLAs Total	\$328,426	\$522,119	\$850,545		

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

- **Information Security Analyst** - Add one cybersecurity professional reporting to the Chief Information Security Officer to design and implement IT security systems, monitoring, and threat detection for city networks and data. Role will establish security best practices, maintain security tools, and document cybersecurity findings across departments.
- **Laserfiche Upgrade and Migration** - (FY27) Fund a Laserfiche system upgrade and migration in FY27 to move from the current end-of-life version to the new enterprise licensing model. Includes Year 1 migration and licensing (~\$153K) and ongoing annual licensing beginning Year 2 (~\$219K) to maintain citywide document management and workflow services.
- **ESRI Advantage Program for Modernized GIS Infrastructure** - Fund the Esri Advantage Program to support deployment of ArcGIS Enterprise 11.x and ArcGIS Portal integration with ArcGIS Online for the City's GIS modernization. Program provides technical advisory hours, training credits, consulting, and ongoing technical support for implementation and platform management.
- **Identity and Access Management** - Okta Implement an Identity and Access Management (IAM) system to centrally manage user identities, role-based access, and authorization across systems and cloud services. The system will provide automated access controls, identity governance, logging, and compliance support beyond existing 2FA authentication.
- **New Position Software Cost** - Centralized Software Costs for new hired employees in the FY27 budget.

The reduction of 11.8% in supplies is offset with the 11.3% maintenance increase for FY27 Approved Budget compared to FY26 Revised Budget is due to reallocation of budget between the 2 categories. The reduction of 12.3% in purchased services is due to FY26 one-time SLA for software updates.

CITY OF COLLEGE STATION

INFORMATION TECHNOLOGY

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Info Tech Admin.	\$ 880,185	\$ 894,960	\$ 890,832	\$ 963,558	7.66%
Project Management	290,330	272,099	278,240	283,326	4.13%
Cyber Security	193,407	422,855	374,715	694,624	64.27%
GIS	284,638	309,862	265,766	386,441	24.71%
Mail	87,163	144,890	69,202	134,066	-7.47%
Technology Services	827,617	947,917	894,326	938,193	-1.03%
Business Services	3,068,774	4,292,225	4,526,583	4,723,886	10.06%
Network Services	911,358	1,268,318	907,752	951,182	-25.00%
Communication Services	845,245	1,224,074	1,084,584	1,190,849	-2.71%
TOTAL	\$ 7,388,717	\$ 9,777,200	\$ 9,292,000	\$ 10,266,125	5.00%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 3,142,233	\$ 3,400,198	\$ 3,340,439	\$ 3,653,580	7.45%
Health Insurance	450,362	489,461	420,188	503,317	2.83%
Supplies	302,498	291,981	280,991	285,259	-2.30%
Maintenance	2,593,380	4,023,913	4,249,884	4,444,249	10.45%
Purchased Services	900,244	1,551,647	1,000,498	1,359,720	-12.37%
Capital Outlay	-	20,000	-	20,000	0.00%
TOTAL	\$ 7,388,717	\$ 9,777,200	\$ 9,292,000	\$ 10,266,125	5.00%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Info Tech Admin.	4.00	4.00	4.00	0.00%
Project Management	2.00	2.00	2.00	0.00%
Cyber Security	1.00	1.00	2.00	100.00%
GIS	2.00	2.00	2.00	0.00%
Mail	1.25	1.25	1.25	0.00%
Technology Services	8.00	8.00	8.00	0.00%
Business Services	6.00	6.00	6.00	0.00%
Network Services	4.00	4.00	4.00	0.00%
Communication Services	4.00	4.00	4.00	0.00%
TOTAL	32.25	32.25	33.25	3.10%



INFORMATION TECHNOLOGY DEPARTMENT STRATEGIC PLAN

Mission Statement

Our mission is to drive business transformation through executive leadership and cutting-edge technology solutions that support the City of College Station's mission and services. We are committed to delivering lasting results through strategic service management, project execution, cybersecurity, data-driven decision-making, innovation, and technology enablement.

Top Departmental Goals

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

Issue: Cyber Security is a fundamental business priority across the City. Due to Cyber threats evolving in complexity and frequency, it is imperative that the City must embed Cybersecurity into all technology initiatives.

Plan of Action: Continue to expand on the Cyber Security Awareness, Training, and Tools.

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: Take advantage of technology initiatives to provide secure mechanisms for accessing City resources remotely.

Strategic Initiative: Good Governance, Core Services and Infrastructure, and Sustainable City.

3. Goal: Strategic Partnership and Service Delivery.

Issue: Providing mutually agreed service delivery for all City departments based on their technology needs.

Plan of Action: Redefine partnerships with city departments to increase business relationships and meet their growing technology needs.

Strategic Initiative: Good Governance, Core Service and Infrastructure.

4. Goal: Digital Transformation and Innovation.

Issue: Continued modernization of legacy systems to improve efficiencies and service delivery by implementing cloud-based solutions, where appropriate, for scalability and resilience. Leverage emerging technologies to enhance employee productivity and public services.

Plan of Action: Continuously review business processes for innovation opportunities.

Strategic Initiative: Sustainable City, Good Governance, and Financial Sustainability.

5. Artificial Intelligence (AI) Governance.

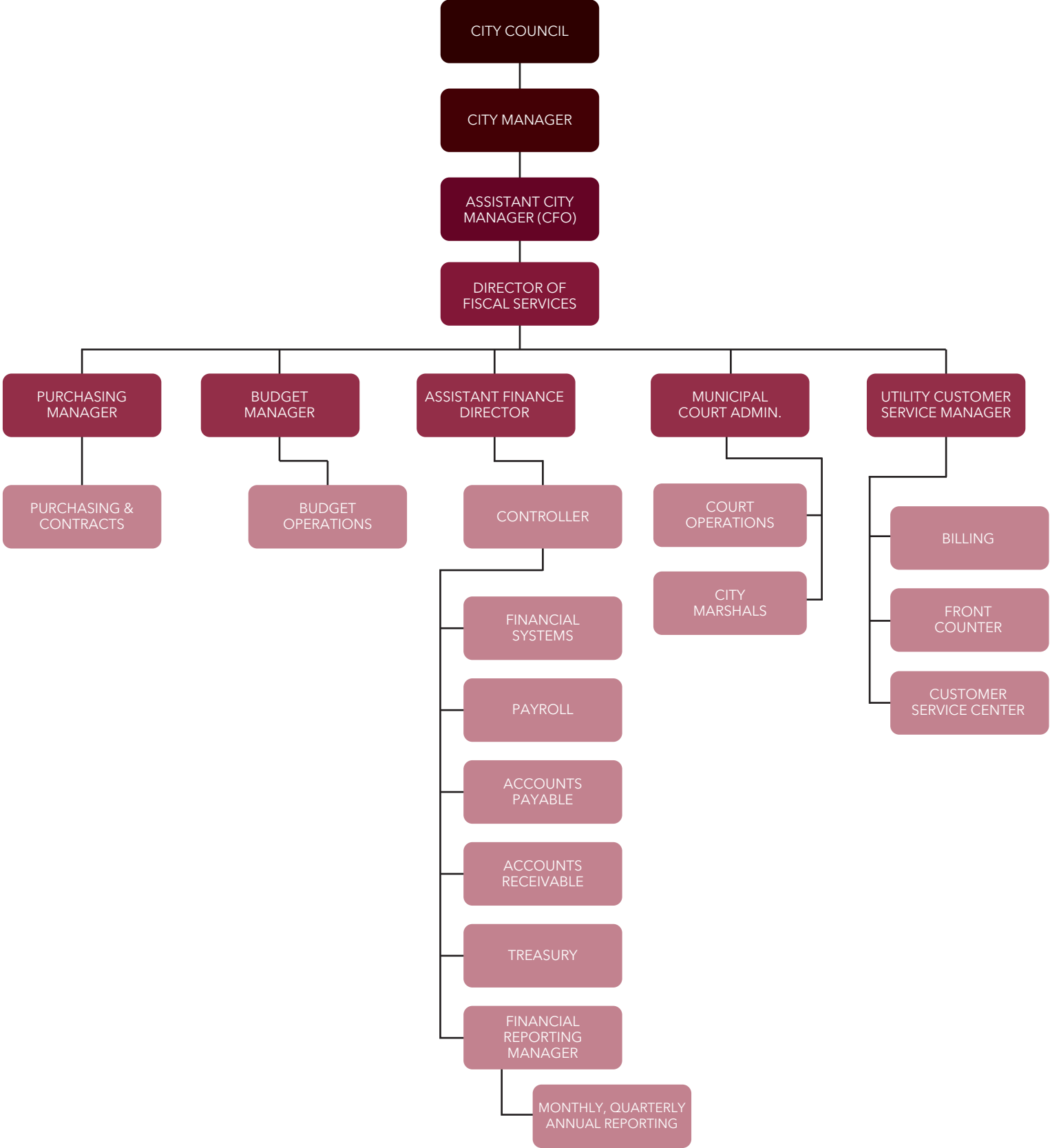
Issue: Trust and transparency for internal and public-facing AI.

Plan of Action: Ensure all use of AI is aligned with City values.

Strategic Initiative: Good Governance, Core Service and Infrastructure.

FISCAL DEPARTMENT

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** ensures 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** executes legal vendor contracts, purchase orders, and other purchases in accordance with Local Government Code 252.
- **Financial Reporting** prepares and distributes financial statements, coordinates the annual audit, and prepares the mandated annual report.
- **Budget** prepares the annual budget and monitors actual performance against budgeted values throughout the year.
- **Municipal Court** processes all city citations, collects fines and fees, and administers 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 34 years, the Government Finance Officers Association (GFOA) has recognized Budget and Financial Reporting for both the Budget Document and Annual Report with the Distinguished Budget Presentation Award and the Excellence in Financial Reporting Certificate, respectively. Recently the Finance Department has been honored with the Texas Comptroller of Public Accounts' Transparency Stars Trailblazer Award.

The budget for FY27 includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Short-Term Rental Monitoring, Analytical & Compliance Services	\$ -	\$89,420	\$89,420	Goal 3	-
Fiscal Department SLA Total	\$ -	\$89,420	\$89,420		

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

- **Short-Term Rental (STR) Monitoring, Analytical & Compliance Services** Implement a comprehensive Short-Term Rental (STR) management platform to support compliance monitoring, HOT tax collection, and a customer-facing owner payment portal. System will include advanced listing monitoring, automated audits, 24/7 support, and streamlined tax payment processing.

The increase of 44.6% in Supplies and 40.6% Purchased Services for FY27 Approved Budget compared to FY26 Revised Budget is due to increased FY27 contractual obligations. The 23.3% decrease in maintenance expenses is due to the reclassification of cost to supplies. The decrease in Capital is from the prior year one-time SLA for Marshal replacement vehicle upgrade.

CITY OF COLLEGE STATION
FISCAL SERVICES
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Fiscal Services	\$ 3,735,650	\$ 4,229,710	\$ 3,937,000	\$ 4,804,235	13.58%
Municipal Court	2,256,370	2,806,758	2,410,000	2,672,127	-4.80%
Judiciary	291,420	305,467	310,000	305,885	0.14%
TOTAL	\$ 6,283,440	\$ 7,341,935	\$ 6,657,000	\$ 7,782,247	6.00%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 4,717,026	\$ 5,229,169	\$ 5,042,484	\$ 5,300,272	1.36%
Health Insurance	801,526	830,306	718,633	816,481	-1.67%
Supplies	125,156	188,919	126,307	273,157	44.59%
Maintenance	16,034	145,457	28,501	111,551	-23.31%
Purchased Services	623,698	910,645	687,646	1,280,786	40.65%
Capital Outlay	-	37,439	53,429	-	-100.00%
TOTAL	\$ 6,283,440	\$ 7,341,935	\$ 6,657,000	\$ 7,782,247	6.00%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Fiscal Services	32.00	32.00	32.00	0.00%
Municipal Court	21.25	21.75	21.75	0.00%
Judiciary	1.00	1.00	1.00	0.00%
	54.25	54.75	54.75	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 continue to focus on training existing staff and meeting processing deadlines that impact all areas of City operations.

Issue: Accounting Operations and Payroll staff is new and additional complex transactions are arising as the City staff continues to grow requiring additional time administratively to validate vendors and process payroll.

Plan of Action: Finance will continue with training of staff hired from its FY25 staffing request.

Strategic Initiative: Good Governance, Financially Sustainable City, Core Services, and Infrastructure.

2. Goal: Utility Customer Service will continue efforts in providing seamless online and self-service customer experience for our citizens.

Issue: The payment platform is currently integrated with the online customer portal. UCS must monitor for potential overpayments when auto pay customers opt to make a manual payment on the same day as their auto payment is being processed to avoid the customer making two payments.

Plan of Action: While major improvements to the online customer experience have been made over the past couple of years, moving to a new payment platform allows for more of a real-time system update of payments, which allows customers to make last-minute payments without the risk of more than one payment being processed and posted to their utility account(s).

Strategic Initiative: Good Governance, Financially Sustainable City, Core Services, and Infrastructure.

3. Goal: Municipal Court will focus on filling maintaining existing service levels given the temporary move to an alternate location.

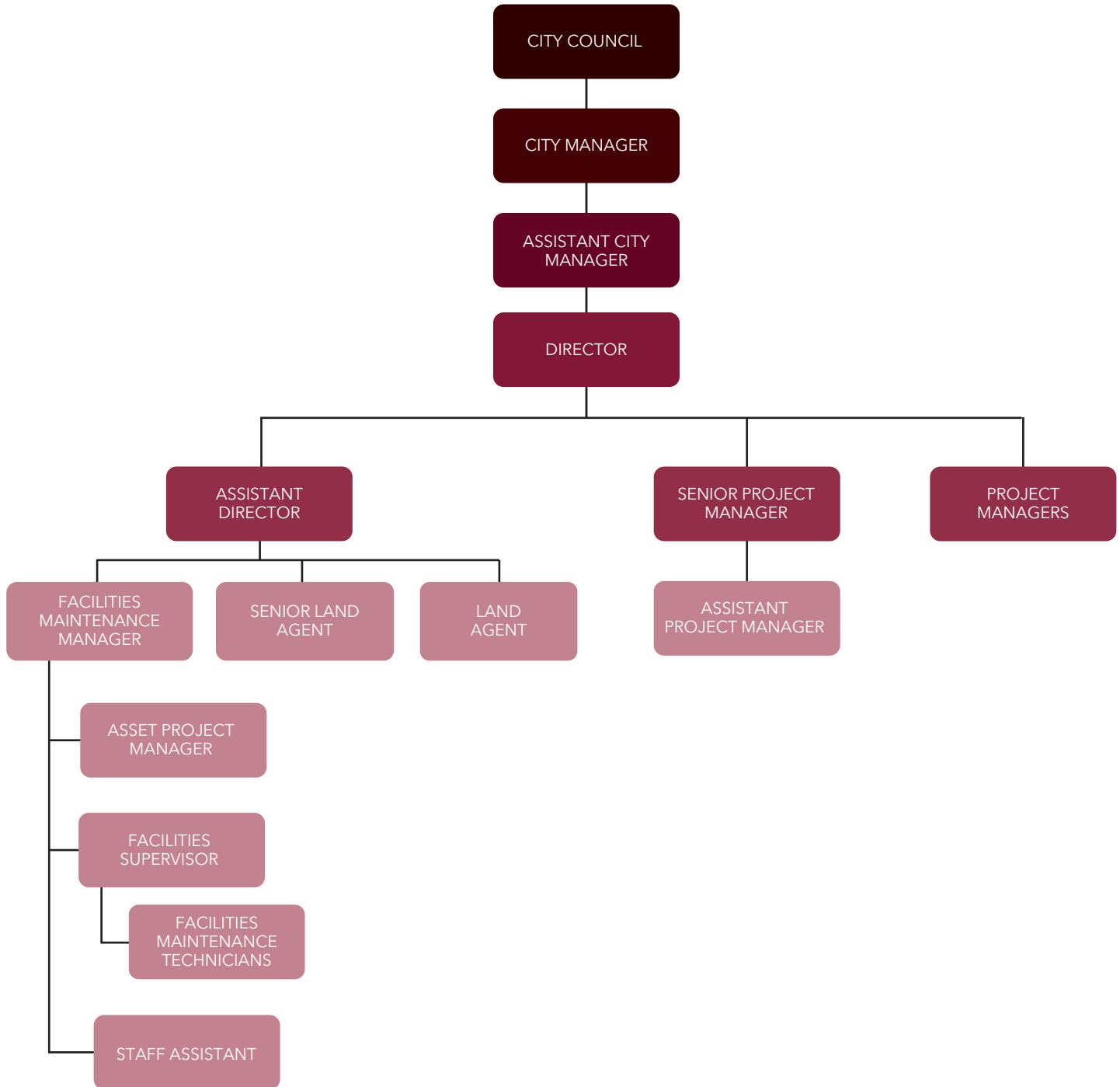
Issue: The building housing the Municipal Court staff requires significant maintenance, which will require relocation of all services to an alternate location.

Plan of Action: Municipal Court will develop a communication and moving plan to relocate services to an alternate location.

Strategic Initiative: Good Governance, Financially Sustainable City, Core Services and Infrastructure.

CAPITAL PROJECTS

City of College Station





CAPITAL PROJECTS OPERATIONS

The City of College Station takes extreme pride in its infrastructure: streets, water and sanitary sewer lines, parks and public buildings. These capital assets significantly affect the character, growth patterns, and quality of life in College Station.

The Capital Projects Operations (CIP Operations) department consists of Project Managers, Land Agents, and Facilities Maintenance personnel.

Over time, the City modifies, expands, rehabilitates or replaces some of its existing infrastructure and adds new assets to meet the needs of our citizens in accordance with the Comprehensive Plan and the City Council's Strategic Initiatives.

Each year CIP Operations assists other departments within the City of College Station to identify and prioritize capital improvement projects as part of the development of our five-year Capital Plan. See Capital Improvements Project section of budget document for in-depth discussion of the City's planned capital projects.

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Field Operations Specialist	\$50,885	\$100,002	\$150,887	Goal 1,2,3	KPI 1 & 2
Scissor Lift	47,000	7,410	54,410	Goal 4,5	KPI 2
Corrective Building Funds	230,200	-	230,200	Goal 1,4,5	KPI 3
Christmas Lights	10,000	-	10,000	Goal 4	-
CIP Operations SLAs Total	\$338,085	\$107,412	\$445,497		

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

- **Field Operations Specialist** – A Capital Projects Field Operations Specialist position funded under this SLA provides daily on site oversight of the City's capital construction projects, verifying contractor work against approved plans, documenting progress, and coordinating among contractors, engineers, project managers, and the public. This early oversight helps catch issues before they escalate, keeps projects on schedule, and protects the City's investment in public infrastructure.
- **Scissor Lift** – Facility Maintenance staff respond to elevated maintenance work with a scissor lift and trailer funded under this SLA, replacing a rental process that carries daily cost and can take several days to arrange. Owning the lift lets staff address high ceiling maintenance issues more quickly at facilities including the Police Department Administration Building, City Hall, fire station bays, the library, and Parks facilities, and makes the equipment available for other City departments to use.
- **Corrective Building Funds** – Proactive facility replacement projects identified through the City's five year Asset Replacement Plan are funded under this SLA, allowing the Facility Maintenance Division and Capital Projects Department to track building conditions and replace assets before they fail. For FY27, funded projects include a paint and carpet refresh at the Municipal Court Building, which has not been updated since 2009, and a paint and flooring replacement at Fire Station 3, where the interior has reached the end of its service life after 18 years of use.
- **Christmas Lights** – With no dedicated budget line for the annual Christmas lights displays at City Hall, the 1207 Building, and Northgate, this SLA establishes ongoing funding split evenly between the General Fund, Facilities Maintenance, and the Hotel Occupancy Tax (HOT) Fund. The funding replaces informal support that City Management covered for the past three years and can no longer sustain within its existing budget.

For more information about Capital Improvement's active projects see:

cstx.gov/your-government/capital-improvement-projects/.

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

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Capital Projects Operations	\$ 4,437,761	\$ 5,074,616	\$ 4,479,155	\$ 5,582,147	10.00%
TOTAL	\$ 4,437,761	\$ 5,074,616	\$ 4,479,155	\$ 5,582,147	10.00%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 2,182,853	\$ 2,425,121	\$ 2,491,587	\$ 2,641,283	8.91%
Health Insurance	313,880	341,132	307,000	355,038	4.08%
Supplies	81,318	120,255	68,850	120,140	-0.10%
Maintenance	563,122	577,271	442,500	589,202	2.07%
Purchased Services	1,247,668	1,413,136	938,718	1,781,484	26.07%
Capital Outlay	48,921	197,701	230,500	95,000	-51.95%
TOTAL	\$ 4,437,761	\$ 5,074,616	\$ 4,479,155	\$ 5,582,147	10.00%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Capital Projects Operations	23.00	23.00	24.00	4.35%
TOTAL	23.00	23.00	24.00	4.35%



CAPITAL PROJECT AND FACILITY MAINTENANCE OPERATIONS

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 engineering and project management training, continue career progression development and identify opportunities to standardize processes.

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 keep the CIP map layer updated, continue to work with Public Communications to produce updates and continue to identify other ways to engage the public.

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, 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.

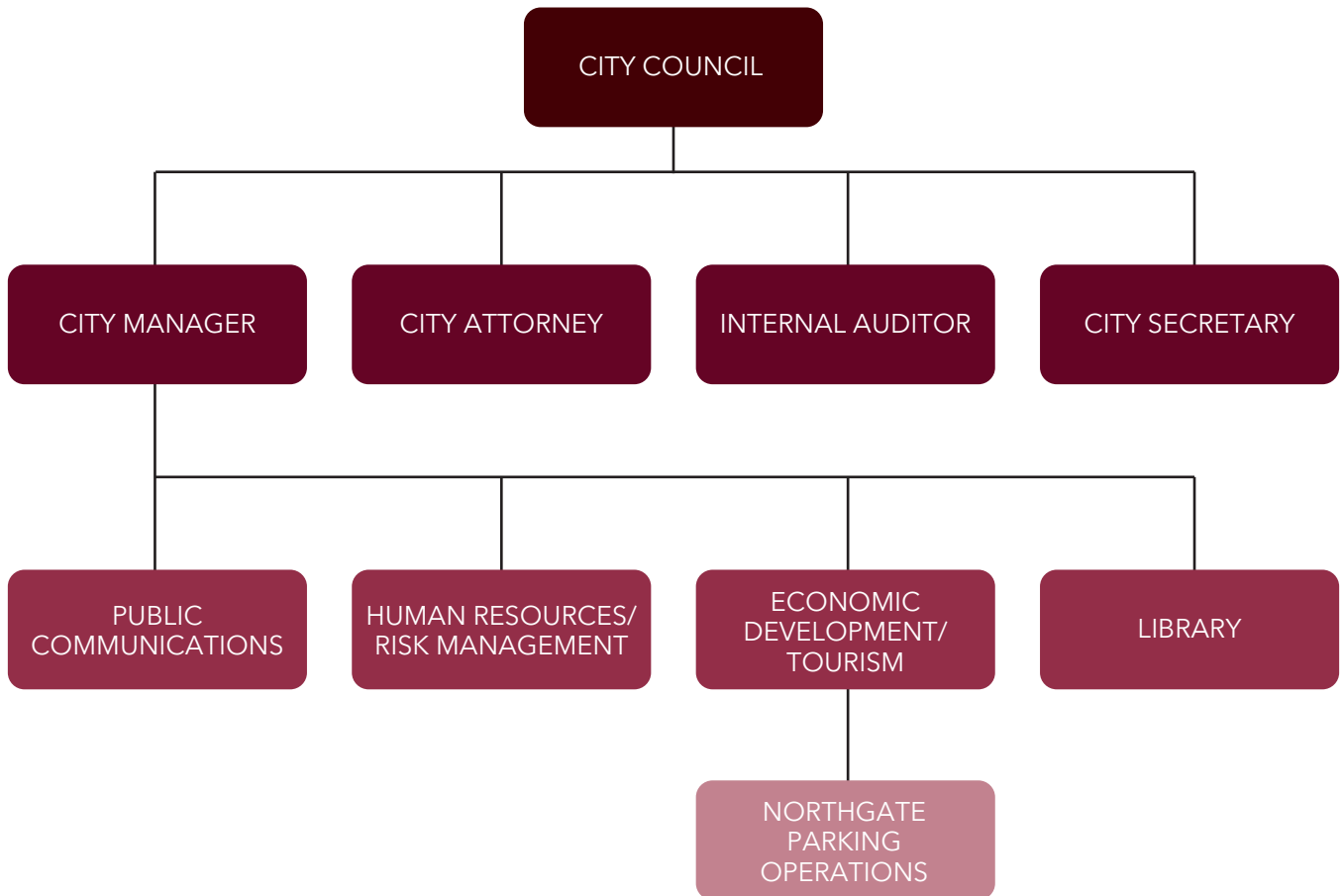
Issues: Tracking and maintaining building operations.

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 the administrative functions of the City.

MAYOR AND COUNCIL

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

CITY SECRETARY

The City Secretary's Office provide citizens with public information and implement requests for city records, prepares official minutes for 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 efficiently, effectively, economically.

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.

ECONOMIC DEVELOPMENT AND TOURISM

The Economic Development team pairs local knowledge and personal expertise with data driven insight to guide projects from concept to completion. By connecting companies with the right resources, streamlining processes and opening doors through our strong network of community and regional partners, we make it easier to locate, expand and thrive in College Station. During FY25, Northgate Parking Operations moved to Economic Development.

The Tourism team (Visit College Station) is the official destination management organization for College Station. Their mission is to inspire people to choose College Station as their travel destination, to provide information for a positive visitor experience and to bolster the economy by stimulating spending in College Station's hotels, restaurants, shops and venues. Tourism is primarily 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 was dismantled in FY25, and its operations have been moved to different departments. Community Development moved to Planning and Development Services, Code Enforcement to Fire Marshal's division, and Northgate District Management to Economic Development.

HUMAN RESOURCES

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.

LARRY J. RINGER LIBRARY

City Council approved the renewal of the interlocal agreement (ILA) between the cities of College Station and Bryan authorizing the City of Bryan to manage and operate College Station's Larry Ringer Library as a part of the combined Bryan + College Station Public Library System on September 11, 2025. The agreement has an initial term of one year, with automatic renewal for two additional one-year terms, expiring in September 2028. ILA is subject to annual budget appropriations from each city and is managed by the City Manager's Office.



The budget for FY27 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>
Council - Community Sponsorships	\$25,000	\$ -	\$25,000	-	-
CMO - Lunch On Us	15,000	-	15,000	Goal 1	-
Internal Audit - Program Auditor	2,885	108,721	111,606	Goal 3 & 4	-
HR - Generalist/Employee Advisor	-	114,635	114,635	Goal 1 & 2	KPI 1
HR - Systems: Learning, Performance, Leave & Integrations	250,000	150,000	400,000	Goal 3	KPI 1
HR - Internship Program Funding	-	75,383	75,383	Goal 1, 2 & 3	-
Econ Dev - District Concept Planning	50,000	-	50,000	Goal 3	KPI 1
Econ Dev - Development Marketing	50,000	-	50,000	Goal 4	KPI 1
Tourism - Position IT Costs	-	721	721	-	-
General Government SLAs Total	\$392,885	\$449,460	\$842,345		

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

- **Community Sponsorships** - This increases the City's annual budget for community sponsorships. Sponsorship funding supports events, programs, and agencies tied to City Council's Strategic Plan, and helps organizations that provide public services the City would otherwise need to provide itself.
- **Lunch On Us** - Three annual "Lunch on Us" events, proposed by City Management, build on the success of past organization wide gatherings. The events give City staff across all departments a chance to come together over a meal, supporting a more collaborative workplace culture.

- **Program Auditor** - The Internal Audit Office has not added staff in over 15 years, despite significant growth in the City's population, budget, capital programs, and regulatory requirements. A third position, added to the current two, builds needed depth for the office's oversight role and supports leadership succession.
- The new **Human Resources Generalist/Employee Advisor** will focus on generalist activities, including recruitment, employee engagement, and policy and employee relations management.
- **Systems Learning, Performance, Leave & Integrations** - Human Resources had identified manual processes that need to be streamlined and redeveloped for efficiency and accuracy for employees and applicants. This SLA is to fund an HR operating system to assist in training, learning, performance and leave management.
- **E3 Internship Program** - The City has already implemented the E3 Internship program that is centralized in HR. This SLA is to extend the program to seven paid interns across the city to build strong connections with Texas A&M University students and provide a pathway for new employees into the City.
- **District Concept Planning** - Economic Development is seeking to consult with a firm to assist in conceptual planning to develop and grow city districts to attract residents and businesses and increase quality of life.
- **Economic Development Marketing** is to use advertising to target services that will grow the City's engagement with businesses and developers.
- There are minimal recurring **IT Equipment Replacement Costs** from the new position in tourism that are to be budgeted in the General Fund here.

In FY25, Community Services which included Code Enforcement moved from General Government to Planning and Development and Fire department's accounts for the budget reductions in salaries, benefits, health care, supplies, maintenance, and purchased services.



CITY OF COLLEGE STATION GENERAL GOVERNMENT OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Mayor & Council	\$ 84,486	\$ 122,957	\$ 136,200	\$ 134,865	9.68%
City Secretary's Office	681,787	750,188	672,452	953,524	27.10%
Internal Auditor	368,827	403,465	393,965	527,649	30.78%
City Manager/Neighborhood Svcs	2,315,984	2,360,427	2,434,814	2,450,544	3.82%
Economic Development	1,283,551	1,479,183	1,211,914	1,551,405	4.88%
City Attorney's Office	1,763,877	2,258,396	1,876,574	2,188,441	-3.10%
Public Communications	1,194,436	1,295,713	1,309,636	1,244,667	-3.94%
Tourism Admin	135,854	8,707	8,707	-	-100.00%
Community Services*	1,014,112	-	-	-	-
Human Resources	2,344,697	2,653,244	2,452,947	3,319,850	25.12%
TOTAL	\$ 11,187,611	\$ 11,332,280	\$ 10,497,209	\$ 12,370,945	9.17%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 8,206,262	\$ 8,354,263	\$ 8,094,402	\$ 8,871,834	6.20%
Health Insurance	991,152	906,388	802,329	932,678	2.90%
Supplies	276,928	403,169	320,217	812,592	101.55%
Maintenance	22,767	17,083	15,154	17,988	5.30%
Purchased Services	1,512,315	1,651,377	1,265,107	1,735,853	5.12%
Capital Outlay	178,187	-	-	-	-
TOTAL	\$ 11,187,611	\$ 11,332,280	\$ 10,497,209	\$ 12,370,945	9.17%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
City Secretary's Office	5.50	6.50	6.50	0.00%
Internal Auditor	2.00	2.00	3.00	50.00%
City Manager's Office	10.00	10.00	10.00	0.00%
Economic Development	4.00	4.00	4.00	0.00%
City Attorney's Office	11.00	12.00	12.00	0.00%
Public Communications	8.00	8.00	8.00	0.00%
Community Services*	10.50	-	-	-
Human Resources	18.00	18.00	19.00	5.56%
TOTAL	69.00	60.50	62.50	3.31%

*Community Services Division within General Government was dissolved and existing staff moved to Planning and Development Services and to the Fire Department.

CITY OF COLLEGE STATION

LIBRARY

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Library	\$ 1,728,309	\$ 1,766,856	\$ 1,766,856	\$ 1,880,779	6.45%
TOTAL	\$ 1,728,309	\$ 1,766,856	\$ 1,766,856	\$ 1,880,779	6.45%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-
Supplies	793	1,300	1,300	1,200	-7.69%
Maintenance	2,423	3,065	3,065	3,642	18.83%
Purchased Services	1,614,593	1,652,091	1,652,091	1,765,537	6.87%
Capital Outlay	110,500	110,400	110,400	110,400	0.00%
TOTAL	\$ 1,728,309	\$ 1,766,856	\$ 1,766,856	\$ 1,880,779	6.45%

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.



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: Partner with IT to negotiate an upgrade to Laserfiche.

Issue: Laserfiche was purchased and implemented over 20 years ago, but the software is near-end-of-life (EOL).

Plan of Action: Work with IT as the city negotiates with MCCI to bring Laserfiche up to the current version. In the coming year key decision points include self or cloud hosting, standard features to implement, assessing the number of licensed users, and evaluating optional software that may bring needed features or efficiencies to this essential document management system.

Strategic Initiative: Good Governance and Core Services

2. Goal: Work with the community to increase awareness of Project HOLD and gather more historical materials from citizens either in the form of loans or donations.

Issue: Many citizens are not aware of the Project HOLD archives and as a result, many of the objects within hold reflect municipal government and community development without necessarily focusing on resident experiences, businesses and restaurants, and more general community happenings.

Plan of Action: Increase public presence by distributing informational pamphlets to BCS Public Libraries, local museums, visitor centers, and similar locations. Participate in relevant community events such as genealogical research events at local churches, First Fridays, and history and heritage events. While engaging with the public directly, encourage residents, current and former Aggies, and local organizations to loan or donate items that showcase life in College Station from the resident perspective.

Strategic Initiative: Good Governance

3. Goal: Using new and current business procedures as a guide, provide user training for the JustFOIA Open Records Request (ORR) New Management system to the entire organization.

Issue: JustFOIA is the city's new system ORR management system which went live in November of 2025. Based on the new systems capabilities we continue to train and adapt SOPs to optimize our procedures in response to user input and software updates.

Plan of Action: Work through bottlenecks and listen to staff feedback while we work to optimize the system. Push out written SOPs in the coming months to disseminate information and best practices for staff.

Strategic Initiative: Good Governance

4. Goal: Track and record our continuous growth in the issuance of vital documents.

Issue: Due to a number of variables, including the fact that all labor and delivery units are based in College Station and an increase in deaths that occur within our city limits, vital record requests increased approximately 17% from FY21 (2,675) to FY25 (4,495) total of 68% and 27% in FY 26 (5,725).

Plan of Action: Throughout the year, keep an eye on growth, the rise in in-person and online requests, and the usage of security papers to give a clear picture of inventory, budget status, and buying cycle optimization. (Continually looking for methods to streamline procedures.)

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 implement the Annual Internal Audit Plan

Issue: Limited audit resources must be directed toward areas presenting the greatest risks and opportunities for improving City operations.

Plan of Action: Conduct an annual citywide risk assessment considering significant risks, input from City Council and management, prior audit results, and available resources. Develop a risk-based Annual Internal Audit Plan and monitor emerging risks throughout the year.

Strategic Initiative: Good Governance.

2. Goal: Conduct annual audit follow-up.

Issue: The effectiveness of internal auditing depends, in part, on management's implementation of corrective actions to address identified risks and deficiencies.

Plan of Action: Review outstanding audit recommendations, evaluate management's progress in implementing corrective actions, and report results to the Audit Committee and City Council.

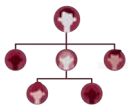
Strategic Initiative: Good Governance.

3. Goal: Strengthen Internal audit quality assurance and conformance with professional standards

Issue: Following the transition to the Global Internal Audit Standards, the Internal Audit Office must evaluate conformance with the new standards and identify opportunities for improvement.

Plan of Action: Implement the Quality Assurance and Improvement Program, conduct annual internal quality assessments, address improvement opportunities, and pursue an external quality assessment ahead of the required five-year cycle.

Strategic Initiative: Good Governance.



CITY MANAGER'S OFFICE

STRATEGIC PLAN

Mission Statement

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

Top Departmental Goals

1. Goal: Direct and promote organizational culture and leadership.

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 the 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 FY27 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 staff, elected officials, and the 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 the City's strategic needs.

Issue: The City has accumulated fund balances.

Plan of Action: Continue to provide superior and efficient services to residents; evaluate City assets, investments, and activities; and develop alternative strategies to utilize fund balances and debt to meet the City's long-term needs and priorities

Strategic Initiative: Good Governance, Core Services and Infrastructure, Financial Sustainability, Sustainable City.



ECONOMIC DEVELOPMENT AND TOURISM

STRATEGIC PLAN

Mission Statement

To drive economic growth and tourism by fostering strong partnerships, supporting local businesses, and enhancing the community's quality of life. We aim to attract investment, visitors, and skilled workers through targeted industry development, innovative entrepreneurship, strategic marketing, and comprehensive redevelopment efforts. Our commitment is to leverage our community's strengths to build a prosperous and sustainable future for all.

Top Departmental Goals

Goal 1: Cultivate university and community synergies to create dynamic, authentic districts that attract residents, businesses, students, and visitors.

Issues to Address:

1. Lack of clearly defined, place-based districts that integrate university and community assets
2. Underutilization of prime real estate and catalytic development sites
3. Limited year-round tourism activation and destination positioning
4. Gaps in connectivity and quality-of-life infrastructure impacting talent retention

Plan of Action:

1. **District Development:** Establish distinctive, place-based districts that anchor key assets and strengthen connections between on-campus and off-campus communities.
2. **Real Estate Strategy:** Launch a City real estate strategy that prioritizes catalytic sites to drive investment, redevelopment, and broader economic outcomes.
3. **Tourism Activation:** Position College Station as a year-round destination through asset activation, programming, and visitor experience development.
4. **Connectivity and Placemaking:** Enhance quality-of-life factors through targeted infrastructure, mobility, and place-based initiatives.

Strategic Initiative: Diverse & Growing Economy

Goal 2: Expand a thriving foundation of businesses and industries to create a diversified tax base and enhance economic opportunity.

Issues to Address:

1. Need to better align recruitment and retention efforts with target industries
2. Workforce and talent pipeline gaps limiting business growth
3. Limited support for small businesses and local entrepreneurs

Plan of Action:

1. **Target Industry Development:** Focus attraction and retention efforts on strategic growth area, including healthcare; life sciences and biotech; professional services; aerospace, defense, and energy; and retail and hospitality.
2. **Workforce Development:** Enhance short-term and long-term workforce and talent development initiatives to meet industry demand.
3. **Small Business Support:** Strengthen programs that support the growth of local businesses and entrepreneurs as key contributors to the City's identity and economy.

Strategic Initiative: Diverse & Growing Economy

Goal 3: Establish College Station as a hub for science and tech-driven entrepreneurship, research and development, and business growth.

Issues to Address:

1. Fragmented innovation ecosystem and limited coordination among stakeholders
2. Need to retain and expand existing innovation-driven companies
3. Limited visibility and attraction of external startups and tech firms

Plan of Action:

1. **Business Retention and Expansion:** Retain and expand local science- and tech-driven employers, with emphasis on target sectors.
2. **Targeted Recruitment:** Attract innovation-driven firms from competitive markets by promoting the community's innovation assets.
3. **Ecosystem Enhancement:** Strengthen incubators, accelerators, and support systems that enable startup formation, growth, and scalability.

Strategic Initiative: Diverse & Growing Economy

Goal 4: Position the City of College Station as a proactive, strategic leader that collaborates with partners to advance economic development initiatives.

Issues to Address:

1. Need for stronger coordination with local and regional partners
2. Limited visibility of the City's leadership role in economic development
3. Lack of awareness to economic development projects and activities

Plan of Action:

1. **Partnership Development:** Enhance collaboration with local and regional partners through regular communication and coordinated initiatives.
2. **Leadership Positioning:** Promote College Station as a business-friendly, competitive leader at the regional and state levels.
3. **Community Awareness:** Increase awareness of economic development goals, including key topics such as redevelopment and innovation.

Strategic Initiative: Diverse & Growing Economy

Goal 5: Position College Station as a premier academic conference destination.

Issues to Address:

1. Underutilization of academic conference opportunities tied to university strengths
2. Need for coordinated strategy for conference recruitment and support
3. Limited packaging of local assets to attract conference business

Plan of Action:

1. **Conference Identification:** Inventory academic departments, associations, and historical conference activity to identify target opportunities.
2. **Dedicated Sales Effort:** Establish a focused academic conference sales and support function to drive prospecting.
3. **University Collaboration:** Work with university leadership and departments to identify and develop conference opportunities.
4. **Experience Packaging:** Develop integrated packages connecting conferences with hotels, dining, and local attractions.

Strategic Initiative: Diverse & Growing Economy

Goal 6: Strengthen coordination between university and community event assets.

Issues to Address:

1. Fragmented event planning and scheduling conflicts between entities
2. Lack of centralized visibility into venue availability
3. Missed opportunities to capture meetings and events business

Plan of Action:

1. **Event Coordination:** Establish a joint City-university coordination function to align event planning.
2. **Unified Systems:** Develop a shared calendar and venue needs assessment tool for planners.
3. **Alternative Venue Strategy:** Promote City venues as viable options when university facilities are unavailable.
4. **Targeted Sales:** Expand recruitment of association meetings and conferences through dedicated outreach.

Strategic Initiative: Diverse & Growing Economy

Goal 7: Enhance the visitor experience for students, families, and recruits.

Issues to Address:

1. Inconsistent visitor experience across key segments
2. Limited coordination among hospitality and community partners
3. Lack of accessible visitor information and itineraries

Plan of Action:

1. **Experience Development:** Create curated itineraries tailored to students, families, and visitors.
2. **Stakeholder Engagement:** Convene partners across hotels, restaurants, and attractions to align visitor experience efforts.
3. **Digital Tools:** Develop and distribute digital and physical resources to improve visitor navigation and engagement.
4. **Recruitment Support:** Enhance experiences for faculty and staff candidates through community integration and hospitality initiatives.

Strategic Initiative: Diverse & Growing Economy

Goal 8: Enhance faculty and staff recruitment experience.

Issues to Address:

1. Limited coordination between community stakeholders and university recruitment efforts
2. Lack of structured opportunities for faculty and staff candidates to experience the community
3. Limited awareness of community amenities, schools, neighborhoods, and quality-of-life assets
4. Need for stronger hospitality and relocation resources to support recruitment and retention efforts

Plan of Action:

1. **Community Expert Network:** Establish a network of local alumni, business leaders, community organizations, and stakeholder groups to support faculty and staff recruitment visits through meet-ups and community engagement opportunities.
2. **Customized Recruitment Experiences:** Develop curated itineraries showcasing schools, neighborhoods, childcare options, amenities, and quality-of-life assets within College Station.
3. **Hospitality and Incentive Programs:** Partner with local businesses and hospitality providers to create host programs, discounts, and family-oriented experiences for recruitment candidates.
4. **Digital Relocation Resources:** Develop a comprehensive digital relocation and community guide highlighting housing, education, amenities, recreation, healthcare, and community resources for prospective faculty and staff.

Strategic Initiative: Diverse & Growing Economy

Goal 9: Implement a joint marketing strategy that leverages university-community synergy.

Issues to Address:

1. Fragmented marketing efforts across organizations
2. Underutilization of university brand and visitation drivers
3. Limited cross-promotion between university and local businesses

Plan of Action:

1. **Joint Campaigns:** Develop coordinated marketing campaigns highlighting the connection between the university and community.
2. **Experience Bundling:** Create visitor packages that combine university events with local attractions and dining.
3. **Cross-Promotion:** Expand partnerships that promote university events alongside local businesses.
4. **Signature Experiences:** Build and promote key experiences, such as gameday activities, that extend economic impact.

Strategic Initiative: Diverse & Growing Economy

Goal 10: Develop a strategic, data-driven approach to leisure events and tourism programming.

Issues to Address:

1. Lack of a consistent framework for evaluating and prioritizing events
2. Limited number of signature, destination-driving events
3. Inefficiencies in event support and funding processes

Plan of Action:

1. **Event Evaluation:** Implement data-driven tools to evaluate and prioritize tourism events and initiatives.
2. **Signature Event Development:** Create and expand high-impact events that attract visitors and generate economic activity.
1. **Process Improvements:** Streamline event support, coordination, and funding to improve efficiency and outcomes.

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 departmental and City Council needs for legal advice and services.

Issue: Increased requests for legal advice and professional services from City departments and City Council.

Plan of Action: Continue to evaluate and adjust legal resources provided to City departments and City Council.

Strategic Initiative: Good governance.

2. Goal: Manage workload efficiently.

Issue: Increased legal advice and legal services in all areas resulting in a need for additional professional staff.

Plan of Action: Retain current number of professional staff and add one attorney.

Strategic Initiative: Good governance.

3. Goal: Continue to develop and train capable municipal attorneys 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 truthfully, transparently, and authentically, encouraging engagement and building trust. Our vision is best summarized by: We care. We listen. We respond.

Top Departmental Goals

1. Goal: Elevate the City of College Station's image and reputation.

Issue: Citizens don't always understand complex governmental processes, leading some segments to believe the City isn't adequately transparent.

Plan of Action: Enhance citizen engagement efforts and use deliberate and honest storytelling to include residents in the decision-making process and convey efficient use of taxpayer dollars.

Strategic Initiative: Good Governance, Financial Sustainability, Core Services & Infrastructure.

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

Issue: A significant number of residents are unaware of the City's vast array of communication tools and platforms that are easy and free to access.

Plan of Action: Produce materials for wider and more aggressive distribution to educate the public about the different ways to obtain City information, including open data resources. In addition, explore ways to leverage the City website's upgraded features to enhance citizen engagement.

Strategic Initiative: Good Governance, Diverse & Growing Economy, Core Services & Infrastructure.

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

Issue: With fewer people watching cable television, expand the City's broadcast capabilities onto popular streaming services.

Plan of Action: Expand broadcast capabilities to include streaming platforms, upgrading equipment and systems as needed to improve the quality, accessibility, and reach of City Council and Planning & Zoning Commission meetings.

Strategic Initiative: Good Governance.



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. Provide in-house training opportunities, such as CDL driver training, to promote alternative hiring options while also enhancing job site exposure and culture immersion. 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

3. 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

4. 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 debt obligations of the City, for a home rule city such as College Station at \$2.50 per \$100 valuation. The FY27 tax rate to finance general government services, including debt service, is 53.0254 cents per \$100 of taxable property valuation. The debt service portion of the FY27 tax rate is 20.2646 cents per \$100 of valuation, a reduction of 0.0022 cents per \$100.

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 Debt Service Fund complies with the City’s reserve policy of at least 10% of annual appropriated expenditures in that fund. The most recent debt issued by the City of College Station earned the below ratings from Moody’s and Standard & Poor’s (S&P):

Rating Agency	Rating	Outlook
Standard & Poor’s	AA+	Stable
Moody’s	Aaa	Stable

In July 2026, Moody’s upgraded us from Aa1 to Aaa, which makes College Station one of 12 cities in Texas to hold the highest rating. The upgrade to Aaa indicates a resilient local economy and exceptional, disciplined financial governance, highlighting the City’s flawless credit standing and solid fiscal condition.

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 Baa3.

Property tax revenues for the debt portion of the tax rate are projected to increase to \$31,458,097. This change is due to changes in property values and new property added to the tax rolls. Budgeted FY27 investment earnings are less than the prior year due to a smaller projected fund balance.

The fund also receives a Cemetery transfer, which services debt issued by the City for the design and construction of a cemetery fence and building. This transfer offsets a portion of the debt obligation payment described below.

Budgeted FY27 debt obligation payments will decrease due to debt being paid off in FY26. An additional one-time planned bond defeasance is also budgeted in FY27. This one-time expense is less than a similar expense budgeted in FY26, resulting in a decrease in Other Expenses. In FY26, the City only issued Certificates of Obligation for existing projects, primarily to fund the construction of 3 new water wells.

The projected FY27 Ending Fund Balance will essentially remain flat. The fund meets the 10% reserve requirement and has sufficient recurring revenues to meet anticipated recurring expenses.

CITY OF COLLEGE STATION

DEBT SERVICE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 7,205,180	\$ 6,261,640	\$ 6,261,640	\$ 4,832,516	
Revenues					
Ad Valorem Taxes	\$ 29,256,194	\$ 31,236,996	\$ 30,536,996	\$ 31,458,097	0.71%
Advanced Refunding	-	-	-	-	-
Bond Premiums	-	-	-	-	-
Investment Earnings	463,083	260,000	260,000	181,000	-30.38%
Misc Non-Operating	-	-	-	-	-
Total Revenues	\$ 29,719,278	\$ 31,496,996	\$ 30,796,996	\$ 31,639,097	0.45%
Total Funds Available	\$ 36,924,458	\$ 37,758,636	\$ 37,058,636	\$ 36,471,613	-3.41%
Transfers:					
Transfers In	(472,455)	(472,350)	(472,350)	(475,334)	0.63%
Total Transfers (Sources) Uses	(472,455)	(472,350)	(472,350)	(475,334)	0.63%
Other (Sources) Uses					
Debt Service	31,125,203	29,029,240	29,029,240	26,196,990	-9.76%
Refunded Bond Escrow, Agent Fees*	10,122	6,375,000	3,669,230	5,809,990	-8.86%
Total Other (Sources) Uses	31,135,325	35,404,240	32,698,470	32,006,980	-9.60%
Total Expenditures & Transfers	\$ 30,662,870	\$ 34,931,890	\$ 32,226,120	\$ 31,531,646	-9.73%
Total Increase (Decrease)	\$ (943,592)	\$ (3,434,894)	\$ (1,429,124)	\$ 107,451	
Measurement Focus Increase (Decrease)	52				
Ending Fund Balance	\$ 6,261,640	\$ 2,826,746	\$ 4,832,516	\$ 4,939,967	

* FY27 expenses include a planned bond defeasance.

DEBT SERVICE FUND FIVE YEAR FORECAST

	FY26 Year-End Estimate	FY27 Approved Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Fund Balance	\$ 6,261,640	\$ 4,832,516	\$ 4,939,967	\$ 4,996,781	\$ 4,237,887	\$ 3,677,184
Revenues						
Current Revenues	30,796,996	31,639,097	31,956,209	34,354,803	36,732,659	37,631,276
Total Revenues	\$ 30,796,996	\$ 31,639,097	\$ 31,956,209	\$ 34,354,803	\$ 36,732,659	\$ 37,631,276
Transfers:						
Transfers In	(472,350)	(475,334)	(382,156)	(146,646)	(173,225)	(173,135)
Total Transfers (Sources) Uses	\$ (472,350)	\$ (475,334)	\$ (382,156)	\$ (146,646)	\$ (173,225)	\$ (173,135)
Other (Sources) Uses						
Debt Service	\$ 29,029,240	\$ 26,196,990	\$ 32,271,551	\$ 35,250,343	\$ 37,456,587	\$ 37,389,847
Other (Sources) Uses	3,669,230	5,809,990	10,000	10,000	10,000	10,000
Total Other (Sources) Uses	\$ 32,698,470	\$ 32,006,980	\$ 32,281,551	\$ 35,260,343	\$ 37,466,587	\$ 37,399,847
Total Expenditures & Transfers	\$ 32,226,120	\$ 31,531,646	\$ 31,899,395	\$ 35,113,697	\$ 37,293,362	\$ 37,226,712
Increase (Decrease)	\$ (1,429,124)	\$ 107,451	\$ 56,814	\$ (758,894)	\$ (560,703)	\$ 404,564
Ending Fund Balance	\$ 4,832,516	\$ 4,939,967	\$ 4,996,781	\$ 4,237,887	\$ 3,677,184	\$ 4,081,749

Forecast developed in 2026 - future years are subject to change.

DEBT SERVICE SUMMARY OF REQUIREMENTS (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 2014	695,000	-	-	-	-	-	695,000
G.O. Series 2016	435,000	-	-	-	-	-	435,000
G.O. Series 2016 Ref.	1,341,945	630,000	1,230,000	520,000	268,055	-	3,990,000
G.O. Series 2017	825,000	-	-	-	-	-	825,000
G.O. Series 2017 Ref.	240,000	790,000	460,000	-	-	305,000	1,795,000
G.O. Series 2020 Ref.	1,236,920	827,630	168,000	502,450	-	-	2,735,000
G.O. Series 2023	335,000	-	-	-	-	-	335,000
G.O. Series 2024	925,000	-	-	-	-	-	925,000
G.O. Series 2024 Ref.	-	390,000	290,000	510,000	-	-	1,190,000
G.O. Series 2025	780,000	-	-	-	-	-	780,000
TOTAL PRINCIPAL	\$ 6,813,865	\$ 2,637,630	\$ 2,148,000	\$ 1,532,450	\$ 268,055	\$ 305,000	\$ 13,705,000

ISSUE - INTEREST

G.O. Series 2014	224,730	-	-	-	-	-	224,730
G.O. Series 2016	123,130	-	-	-	-	-	123,130
G.O. Series 2016 Ref.	33,132	16,290	22,500	8,490	8,788	-	89,200
G.O. Series 2017	317,080	-	-	-	-	-	317,080
G.O. Series 2017 Ref.	22,480	69,880	41,350	-	-	26,680	160,390
G.O. Series 2020 Ref.	235,390	114,840	12,370	61,500	-	-	424,100
G.O. Series 2023	253,630	-	-	-	-	-	253,630
G.O. Series 2024	558,900	-	-	-	-	-	558,900
G.O. Series 2024 Ref.	-	159,600	119,700	205,200	-	-	484,500
G.O. Series 2025	744,650	-	-	-	-	-	744,650
TOTAL INTEREST	\$ 2,513,122	\$ 360,610	\$ 195,920	\$ 275,190	\$ 8,788	\$ 26,680	\$ 3,380,310
TOTAL PAYMENT	\$ 9,326,987	\$ 2,998,240	\$ 2,343,920	\$ 1,807,640	\$ 276,843	\$ 331,680	\$ 17,085,310

CERTIFICATES OF OBLIGATION BONDS

ISSUE - PRINCIPAL	GENERAL DEBT (1)	ELECTRIC (2)	WATER (2)	WASTE WATER (2)	MUNICIPAL CEMETERY (3)	TOTAL
C.O. Series 2013	-	455,000	-	110,000	-	565,000
C.O. Series 2016	765,000	-	320,000	-	-	1,085,000
C.O. Series 2017	2,230,000	-	365,000	215,000	-	2,810,000
C.O. Series 2018	780,000	290,000	165,000	460,000	-	1,695,000
C.O. Series 2019	1,317,550	-	535,000	1,025,000	137,450	3,015,000
C.O. Series 2020	280,000	-	115,000	710,000	-	1,105,000
C.O. Series 2021	1,110,000	585,000	325,000	425,000	-	2,445,000
C.O. Series 2022	1,630,000	325,000	275,000	430,000	-	2,660,000
C.O. Series 2023	295,000	345,000	260,000	65,000	-	965,000
C.O. Series 2024	1,770,000	310,000	60,000	140,000	-	2,280,000
C.O. Series 2025	485,000	-	150,000	250,000	-	885,000
C.O. Series 2026	-	-	1,130,000	-	-	1,130,000
TOTAL PRINCIPAL	\$ 10,662,550	\$ 2,310,000	\$ 3,700,000	\$ 3,830,000	\$ 137,450	\$ 20,640,000

ISSUE - INTEREST

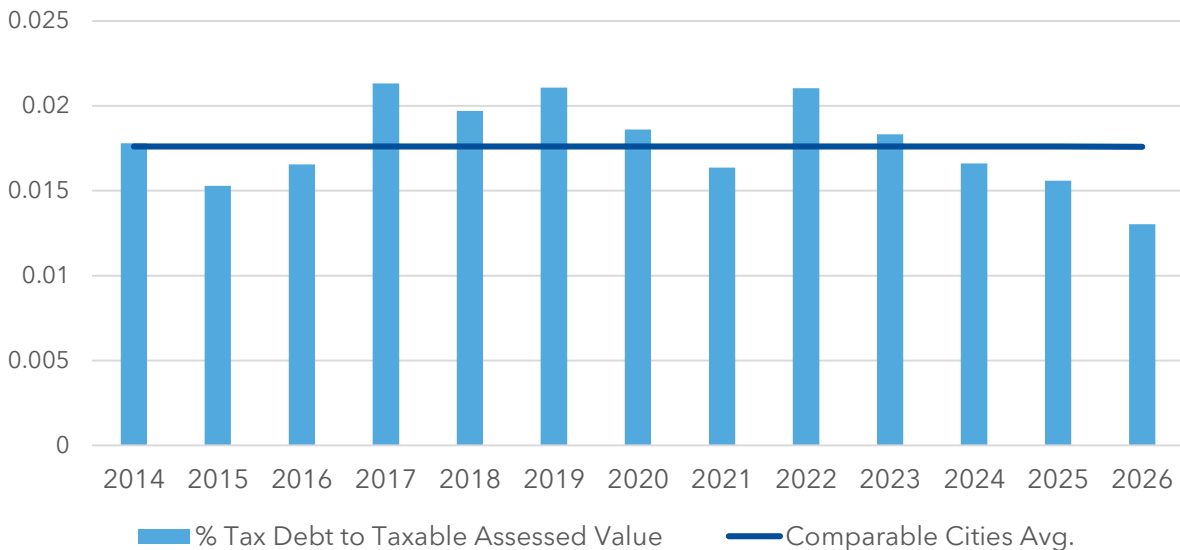
C.O. Series 2013	-	143,270	-	34,630	-	177,900
C.O. Series 2016	232,280	-	97,990	-	-	330,270
C.O. Series 2017	993,860	-	188,660	112,380	-	1,294,900
C.O. Series 2018	365,130	145,120	82,130	230,160	-	822,540
C.O. Series 2019	801,339	-	315,830	607,030	61,041	1,785,240
C.O. Series 2020	14,710	-	63,410	388,680	-	466,800
C.O. Series 2021	504,240	380,890	210,140	277,360	-	1,372,630
C.O. Series 2022	1,634,250	382,880	322,380	503,000	-	2,842,510
C.O. Series 2023	212,930	405,780	301,250	77,380	-	997,340
C.O. Series 2024	819,750	393,100	78,750	176,600	-	1,468,200
C.O. Series 2025	153,630	-	223,290	368,200	-	745,120
C.O. Series 2026	-	-	1,708,000	-	-	1,708,000
TOTAL INTEREST	\$ 5,732,119	\$ 1,851,040	\$ 3,591,830	\$ 2,775,420	\$ 61,041	\$ 14,011,450
TOTAL PAYMENT	\$ 16,394,669	\$ 4,161,040	\$ 7,291,830	\$ 6,605,420	\$ 198,491	\$ 34,651,450

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 debt will be paid out of the Debt Service Fund; a portion 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	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY27	17,476,415	8,245,241	25,721,656	209,932,915
FY28	17,348,775	7,471,897	24,820,672	192,456,500
FY29	16,638,435	6,734,382	23,372,817	175,107,725
FY30	16,819,020	6,001,579	22,820,599	158,469,290
FY31	15,920,210	5,279,409	21,199,619	141,650,270
FY32	14,324,760	4,636,218	18,960,978	125,730,060
FY33	13,571,750	4,074,843	17,646,593	111,405,300
FY34	14,127,550	3,539,909	17,667,459	97,833,550
FY35	13,403,170	3,032,145	16,435,315	83,706,000
FY36	13,893,580	2,543,731	16,437,311	70,302,830
FY37	12,823,800	2,056,498	14,880,298	56,409,250
FY38	9,193,790	1,635,498	10,829,288	43,585,450
FY39	8,478,560	1,286,570	9,765,130	34,391,660
FY40	6,453,100	985,739	7,438,839	25,913,100
FY41	6,845,000	706,513	7,551,513	19,460,000
FY42	5,920,000	424,650	6,344,650	12,615,000
FY43	3,155,000	219,500	3,374,500	6,695,000
FY44	2,505,000	99,138	2,604,138	3,540,000
FY45	1,035,000	23,288	1,058,288	1,035,000

Outstanding Tax Debt vs Taxable Assessed Valuation





GENERAL FUND SUBFUNDS

Subfunds are segmented accounts that are completely funded by another fund. They are to keep designated activity separate from the General Fund where revenues are collected.

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. In previous years, the City has employed a strategy to draw the balance down in this subfund. Starting in FY27, the subfund will require annual transfers from the General Fund for economic development incentives. This is reflected in the General Fund five-year forecast. The expenditure budget is entirely 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	FY27 Budget
College Station Science Park LLC	\$127,000
BioCorridor Agreement with City of Bryan	354,575
Midtown-28 Acres Project	1,000,000
Total Incentives	\$1,481,575

- 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 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.
- The development at Midtown will feature anchor retail with a complementary mix of retail and restaurant uses organized around a distinctive, publicly accessible plaza designed as a destination for gathering, recreation, entertainment, and community events.

EFFICIENCY TIME PAYMENT FEE SUBFUND

The Efficiency Time Payment Fee Fund supports the efficient administration and collection of misdemeanor court obligations in College Station. The City retains 10% of the total fee collected from defendants who are more than 30 days delinquent on misdemeanor payments, generating approximately \$2.50 per applicable transaction.

Fund expenditures primarily support the printing and distribution of collection notices and a software interface subscription with the Texas Department of Transportation.

The 100% decrease in capital outlay from the FY26 Revised Budget was due to actual expenditure being classified under Purchased Services.



CITY OF COLLEGE STATION

ECONOMIC DEVELOPMENT SUBFUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 1,427,808	\$ 1,049,626	\$ 1,049,626	\$ 620,626	
Revenues					
Investment Earnings	\$ 56,219	\$ 21,000	\$ 21,000	\$ 22,000	4.76%
Misc Non-Operating	-	-	-	-	-
Total Revenues	\$ 56,219	\$ 21,000	\$ 21,000	\$ 22,000	4.76%
Total Funds Available	\$ 1,484,027	\$ 1,070,626	\$ 1,070,626	\$ 642,626	-39.98%
Expenditures:					
General Government Dept	\$ 434,409	\$ 450,000	\$ 450,000	\$ 1,530,000	240.00%
Total Operating Expenditures	\$ 434,409	\$ 450,000	\$ 450,000	\$ 1,530,000	240.00%
Transfers:					
Transfers In	-	-	-	(1,400,000)	-
Total Transfers (Sources) Uses	-	-	-	(1,400,000)	-
Total Expenditures & Transfers	\$ 434,409	\$ 450,000	\$ 450,000	\$ 130,000	-71.11%
Total Increase (Decrease)	\$ (378,191)	\$ (429,000)	\$ (429,000)	\$ (108,000)	
Measurement Focus Increase (Decrease)	9				
Ending Fund Balance	\$ 1,049,626	\$ 620,626	\$ 620,626	\$ 512,626	

The Economic Development Subfund is entirely funded by revenue transfers from the General Fund to pay for expenses such as 380 agreements. In previous fiscal years, the subfund retained a balance to cover these payments and transfers were not required to cover the expenses. In FY27, the balance has been drawn down enough to require transfers to resume. In future, transfers will cover the expenses of the agreements to maintain a smaller fund balance that will allow the City to have some reserve for any changes in Economic Development opportunities through the year.

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

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Economic Development	\$ 434,409	\$ 450,000	\$ 450,000	\$ 1,530,000	240.00%
TOTAL	\$ 434,409	\$ 450,000	\$ 450,000	\$ 1,530,000	240.00%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	-
Health Insurance	-	-	-	-	-
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Purchased Services	434,409	450,000	450,000	1,530,000	240.00%
Capital Outlay	-	-	-	-	-
Pay Plan Contingency	-	-	-	-	-
TOTAL	\$ 434,409	\$ 450,000	\$ 450,000	\$ 1,530,000	240.00%

CITY OF COLLEGE STATION

EFFICIENCY TIME PAYMENT SUBFUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 122,122	\$ 142,035	\$ 142,035	\$ 144,635	
Revenues					
Fines and Penalties	\$ 21,765	\$ 22,500	\$ 21,575	\$ 22,500	0.00%
Investment Earnings	5,832	5,500	4,950	5,500	0.00%
Total Revenues	\$ 27,598	\$ 28,000	\$ 26,525	\$ 28,000	0.00%
Total Funds Available	\$ 149,720	\$ 170,035	\$ 168,560	\$ 172,635	1.53%
Expenditures:					
Fiscal Services Dept	\$ 7,686	\$ 25,110	\$ 23,925	\$ 9,110	-63.72%
Total Operating Expenditures	\$ 7,686	\$ 25,110	\$ 23,925	\$ 9,110	-63.72%
Total Expenditures & Transfers	\$ 7,686	\$ 25,110	\$ 23,925	\$ 9,110	-63.72%
Total Increase (Decrease)	\$ 19,912	\$ 2,890	\$ 2,600	\$ 18,890	
Measurement Focus Increase (Decrease)	1				
Ending Fund Balance	\$ 142,035	\$ 144,925	\$ 144,635	\$ 163,525	

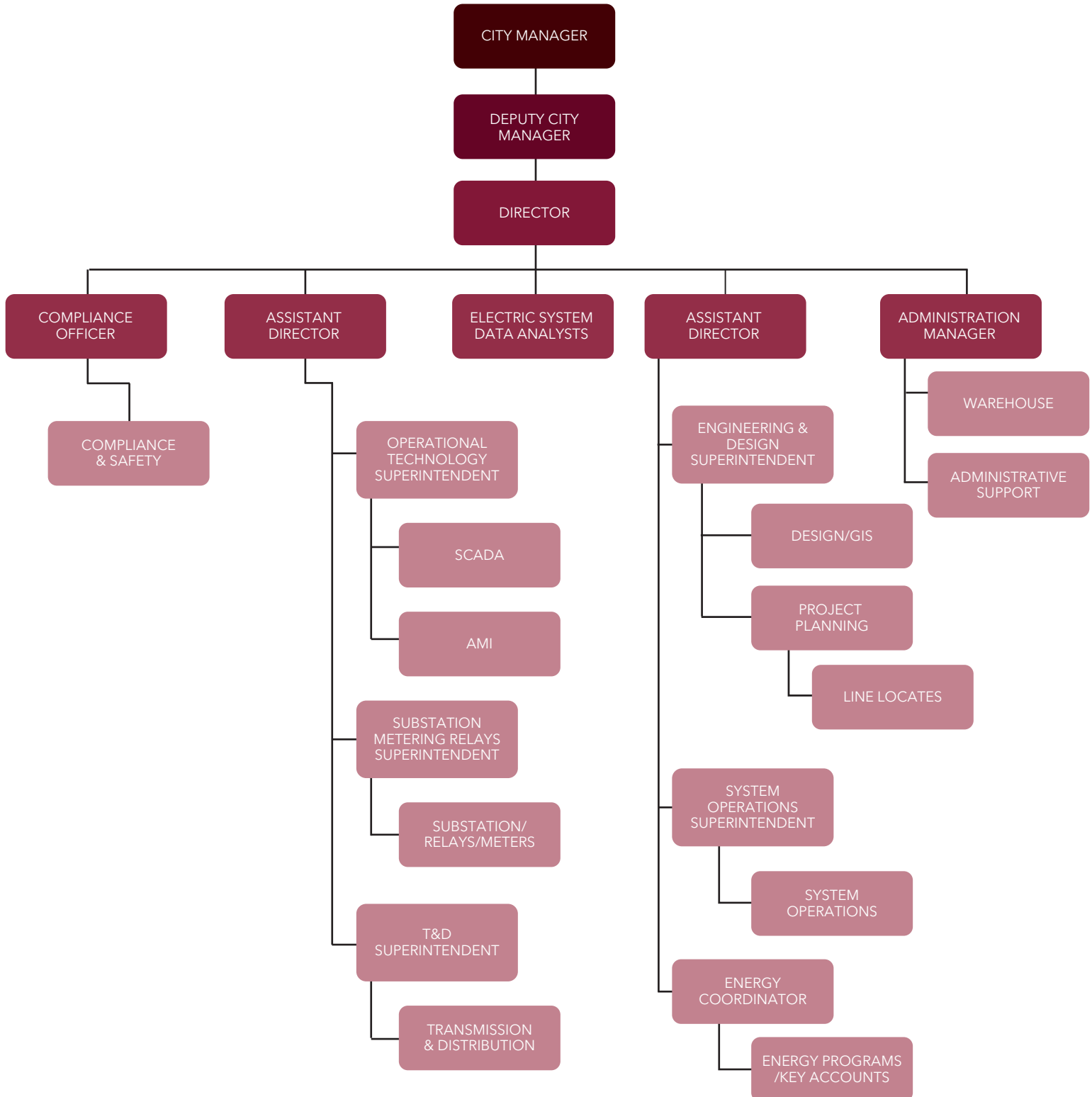
CITY OF COLLEGE STATION
EFFICIENCY TIME PAYMENT SUBFUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT									
		FY25 Actual		FY26 Revised Budget		FY26 Year-End Estimate		FY27 Approved Budget	% Change in Budget from FY26 to FY27
Municipal Court	\$	7,686	\$	25,110	\$	23,925	\$	9,110	-63.72%
TOTAL	\$	7,686	\$	25,110	\$	23,925	\$	9,110	-63.72%

EXPENDITURE BY CLASSIFICATION						
		FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$	-	\$ -	\$ -	\$ -	-
Health Insurance		-	-	-	-	-
Supplies		-	-	-	-	-
Maintenance		1,860	4,000	3,675	4,000	0.00%
Purchased Services		5,826	5,110	20,250	5,110	0.00%
Capital Outlay		-	16,000	-	-	-100.00%
					-	-
TOTAL	\$	7,686	\$ 25,110	\$ 23,925	\$ 9,110	-63.72%

ELECTRIC UTILITY

City of College Station





ELECTRIC FUND

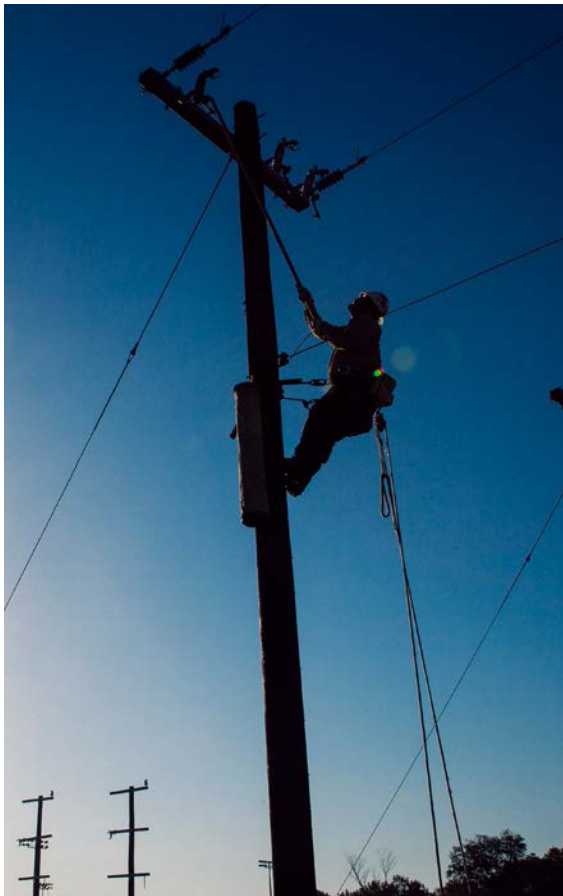
The Electric Fund is an Enterprise Fund that accounts for electric utility revenue and expenses. The utility builds new facilities to extend electric service to consumers, maintains the system's infrastructure, and responds to emergency outages and storm-related incidents.

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:

- 97.00 FTEs serving 46,580 City meters and 6,726 street/rental lights.
- Approximately 20 miles of transmission lines.
- Approximately 483 miles of underground and 241 miles of overhead distribution lines.
- Eight substations, with a ninth in progress.
- Approximate annual energy sales of 948,285 megawatt-hour (MWh).

Electric revenues are budgeted by reviewing prior-year totals and adjusting for seasonality, weather patterns, community conditions, collection rates, and broader macroeconomic factors (such as the power generation and



transmission market). Revenue budgeting methodology accounts for one-time events (e.g., unusually hot summers or severe winter storms), averages historical monthly revenues, and assumes steady growth in both consumption and customer base.

The City is not proposing metered rate increases for FY27. However, the Transmission Delivery Adjustment (TDA) surcharge will be updated to reflect the expected FY27 cost of service. The TDA covers transmission and congestion charges incurred to deliver power to College Station, and these expenses are included in the Operations Expenditure Summary under the Purchased Power/Transmission row. The City reviews and updates the TDA each year.

The FY27 budgeted operating revenue is based on average FY26 actuals, adjusted for customer demand, weather patterns, and a modest growth factor. Budgeted FY27 commercial revenues are higher due to the actual revenues received in FY24-FY26 (to date). Fines and penalty revenues are budgeted higher to match actuals received in FY26 to date. Transmission revenues, recorded in Other Revenue, are anticipated to increase due to a revised Transmission Cost of Service allocation model. Budgeted investment earnings increased due to a projected increase in working capital. Miscellaneous Non-Operating revenues, which includes expense reimbursements, are budgeted higher in FY27 based on actual revenues received and current development activity.

The FY27 Budget includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Electric Safety and Training Coordinator	\$8,085	\$173,383	\$181,468	Goal 5	N/A
AMI Analyst and Vehicle	71,885	152,740	224,625	Goal 4	N/A
Small Bucket Truck	250,000	52,500	302,500	Goal 3	KPI 1, 2
Electric Fund SLAs Total	\$329,970	\$378,623	\$708,593		

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

- The **Electric Safety and Training Coordinator** will provide focused leadership and accountability for safety and training initiatives, ensuring the effective administration of existing programs while advancing new strategies to support a proactive, incident- and injury-free work environment.
- **The AMI Analyst** will be the primary contact between the Electric and Water departments as it relates to utility system usage. This position will also assist IT and Fiscal Services in diagnosing connections with City IT systems, such as customer billing.
- The **Small Bucket Truck** will restore proper fleet capacity as a previous truck was reassigned to improve outage coordination and system reliability. This reassignment has reduced fleet availability for line crews, thus impacting storm response, planned construction, and overall operational flexibility. Adding this vehicle will allow Electric to maintain safe, efficient, and reliable service.

The operating budget increased slightly due to the above SLAs and changes to other operating costs. Replacement transfers decreased due to changes in expected replacement purchases in FY27. This transfer offsets planned replacement expenses. The transfer from Water-Wastewater to cover Supervisory Control and Data Acquisition (SCADA) costs incurred on behalf of those utilities remained essentially flat. The Utility Customer Service (UCS) transfer, which supports that fund's operations, remained flat due to projected costs. The General Fund Transfer remains relatively flat and is set below the maximum allowed by the Fiscal and Budgetary Policy Statement. Debt service decreased significantly as previously issued debt was paid off and no new debt was issued in 2026.

The **Electric Risk Mitigation Fund** transfer decreased due to available resources. This Fund established a reserve for unexpected, extraordinary utility risks and resulting expenses. Additional operating revenues will be transferred in the future. We adjust this transfer annually based on revenues and the Risk Mitigation Fund balance. The goal is to reserve a balance of \$38 million to \$55 million to cover extreme costs resulting from significant one-time events.

The Shared Services transfer (formerly the G&A transfer) decreased due to an updated allocation model for shared services (e.g., IT, Finance, HR, etc.) provided by the General Fund to other funds. The capital transfer, which uses operating revenues to pay for capital expenses, increased significantly due to available resources. This transfer reduces the reliance on debt funding for Electric capital projects.

The ending working capital in FY27 will decrease due to the budgeted cash for capital and Risk Mitigation Fund transfers. The Utility has sufficient recurring revenues to cover regular recurring operating and non-operating expenses. The projected FY27 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.



CITY OF COLLEGE STATION ELECTRIC FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 47,048,213	\$ 50,223,295	\$ 50,223,295	\$ 45,322,732	
Revenues					
Residential	\$ 39,379,642	\$ 38,205,000	\$ 39,000,000	\$ 39,390,000	3.10%
Commercial	45,787,676	44,422,000	45,000,000	45,450,000	2.31%
Multifamily	29,244,926	28,373,000	28,600,000	28,886,000	1.81%
Transmission Delivery Adjustment	17,792,709	15,382,521	13,913,560	14,679,000	-4.57%
Charges for Services	128,352	100,000	125,000	125,000	25.00%
Fines and Penalties	1,408,495	1,100,000	1,250,000	1,250,000	13.64%
Rents, Royalties and Contributions	283,037	400,000	300,000	300,000	-25.00%
Other Revenue	7,400,903	6,365,000	6,455,714	6,870,000	7.93%
Intergovernmental	-	-	-	-	-
Investment Earnings	2,107,615	1,424,000	1,500,000	1,676,000	17.70%
Misc Non-Operating	1,666,854	1,230,000	1,535,778	1,530,000	24.39%
Gain (Loss) on Sale of Assets	(360,665)	-	(16,725)	-	-
Total Revenues	\$ 144,839,544	\$ 137,001,521	\$ 137,663,327	\$ 140,156,000	2.30%
Total Funds Available	\$ 191,887,757	\$ 187,224,816	\$ 187,886,622	\$ 185,478,732	-0.93%
Expenditures:					
Electric Dept	\$ 89,496,976	\$ 101,465,065	\$ 93,084,548	\$ 102,444,516	0.97%
Direct Capital - Electric	93,760	400,000	254,321	400,000	0.00%
Pay Plan Contingency	-	172,900	172,900	50,090	
Total Operating Expenditures	\$ 89,590,737	\$ 102,037,965	\$ 93,511,769	\$ 102,894,606	0.84%
Transfers:					
Street Light Transfer In	(520,000)	(525,000)	(525,000)	(530,000)	
Transfers In - CIP	1,001	-	-	-	-
Transfers In - Replacements	(1,347,494)	(2,177,400)	(2,177,400)	(265,000)	-87.83%
Transfers In - W/WW Shared Services	(1,664,477)	(1,782,011)	(1,782,011)	(1,785,567)	0.20%
Utility Customer Service Transfer Out	1,054,167	2,191,075	2,191,075	2,191,074	0.00%
General Fund Transfer	10,010,945	10,111,000	10,111,000	10,263,000	1.50%
Debt Service Transfer	8,626,703	8,361,930	8,361,930	7,159,280	-14.38%
Risk Mitigation Transfer Out	6,000,000	10,000,000	10,000,000	5,000,000	-50.00%
Shared Services Transfers Out	2,253,362	2,505,127	2,505,127	2,378,555	-5.05%
Capital Transfers Out	25,000,000	18,000,000	18,000,000	25,000,000	38.89%
Total Transfers (Sources) Uses	49,414,205	46,684,721	46,684,721	49,411,342	5.84%
Other (Sources) Uses					
Vehicle Replacements/Purchases	1,339,544	2,181,606	2,181,606	265,000	-87.85%
Debt Issuance Costs	-	-	-	-	-
Other	329,047	35,794	35,794	-	-100.00%
Contingency	-	150,000	150,000	50,000	-66.67%
Total Other (Sources) Uses	1,668,591	2,367,400	2,367,400	315,000	-86.69%
Total Expenditures & Transfers	\$ 140,673,533	\$ 151,090,086	\$ 142,563,890	\$ 152,620,948	1.01%
Total Increase (Decrease)*	\$ 4,166,012	\$ (14,088,565)	\$ (4,900,563)	\$ (12,464,948)	
Measurement Focus Increase (Decrease)	(990,930)				
Ending Working Capital	\$ 50,223,295	\$ 36,134,730	\$ 45,322,732	\$ 32,857,784	

* The FY27 Budget includes 1-time expenses/capital transfers.

CITY OF COLLEGE STATION

ELECTRIC FUND FIVE YEAR FORECAST

	FY26 Year-End Estimate	FY27 Approved Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Working Capital	\$ 50,223,295	\$ 45,322,732	\$ 32,857,784	\$ 26,177,504	\$ 27,030,099	\$ 27,555,347
Total Revenues	137,663,327	140,156,000	135,235,000	137,386,000	139,813,000	143,240,000
Total Funds Available	\$ 187,886,622	\$ 185,478,732	\$ 168,092,784	\$ 163,563,504	\$ 166,843,099	\$ 170,795,347
Total Operating Expenditures	93,511,769	102,894,606	95,119,600	94,668,100	97,303,700	97,900,300
Total Transfers (Sources) Uses	46,684,721	49,411,342	46,645,679	41,715,306	41,834,051	45,024,981
Total Other (Sources) Uses	2,367,400	315,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$ 142,563,890	\$ 152,620,948	\$ 141,915,279	\$ 136,533,406	\$ 139,287,751	\$ 143,075,281
Total Increase (Decrease)*	\$ (4,900,563)	\$ (12,464,948)	\$ (6,680,279)	\$ 852,594	\$ 525,249	\$ 164,719

Measurement Focus Increase (Decrease)

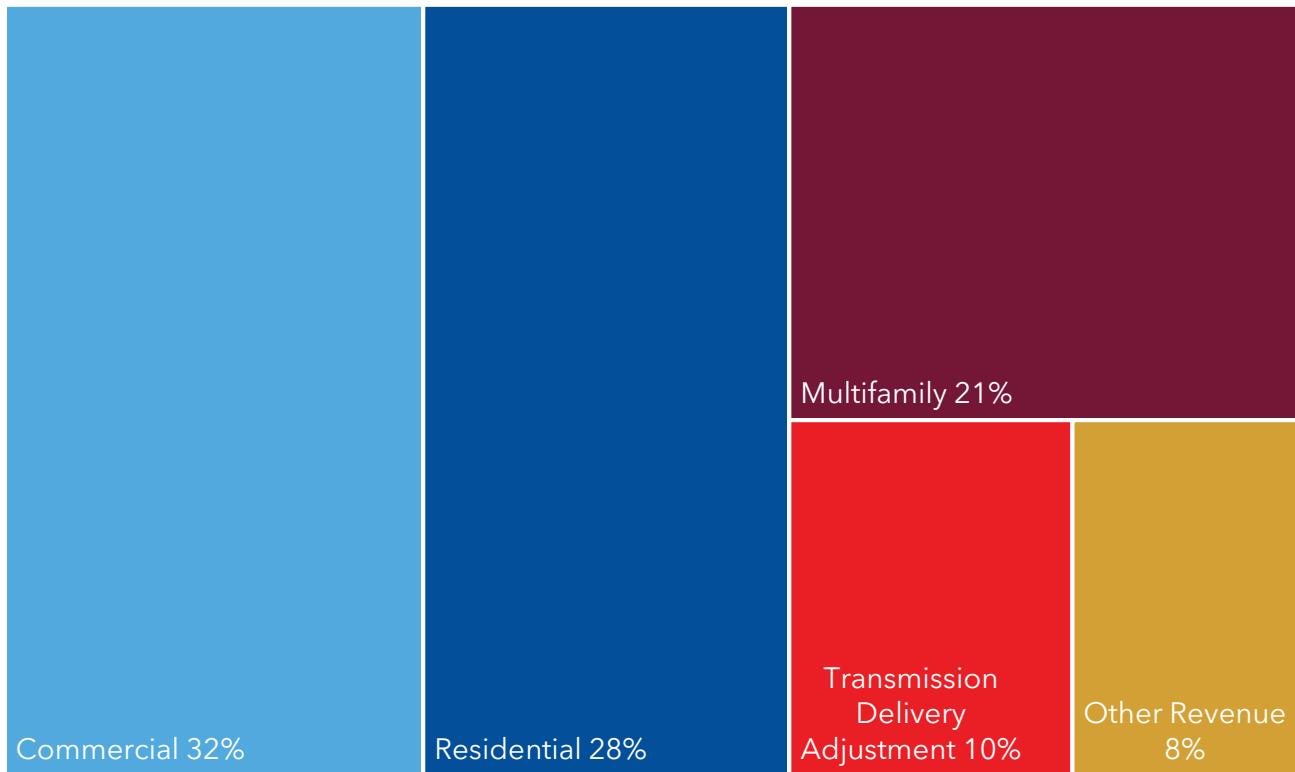
Ending Working Capital	\$ 45,322,732	\$ 32,857,784	\$ 26,177,504	\$ 27,030,099	\$ 27,555,347	\$ 27,720,066
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* The FY27 Budget includes 1-time expenses/transfers. Projected years also include 1-time capital and risk mitigation transfers.

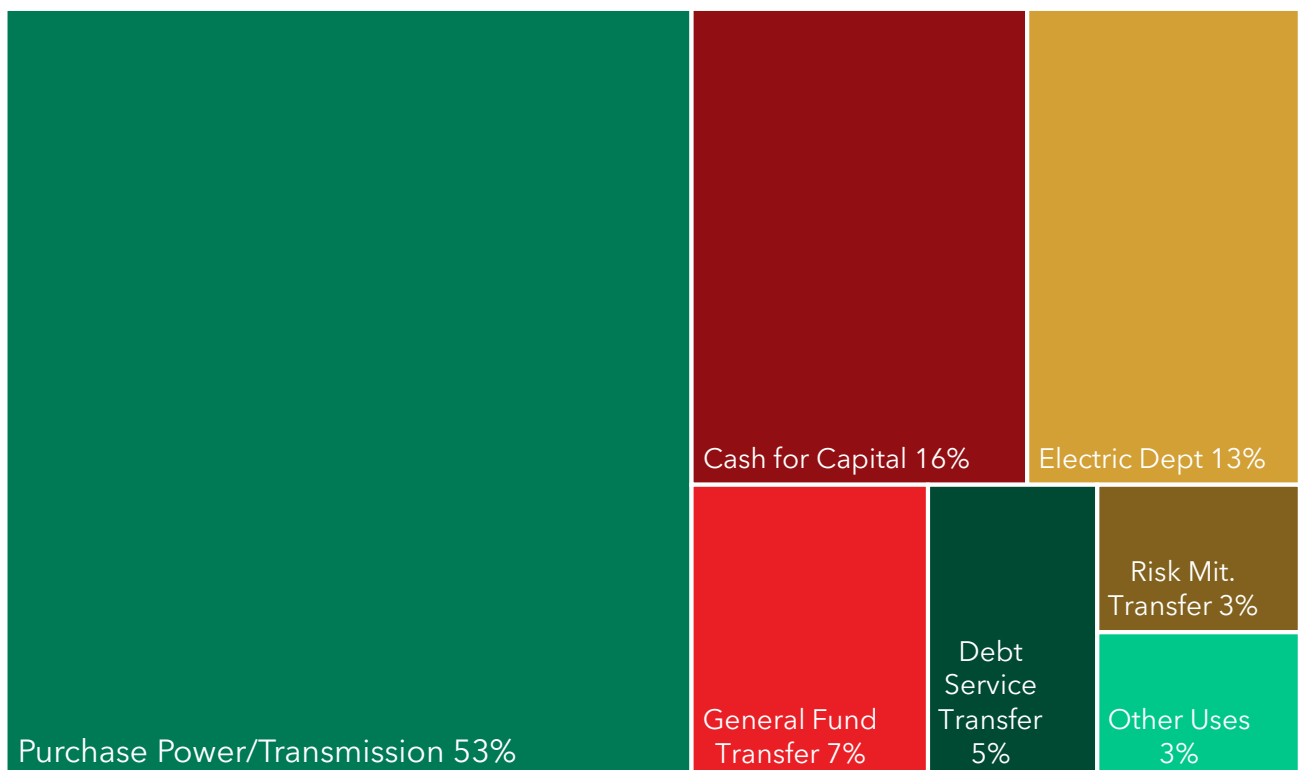
Forecast developed in 2026 - future years are subject to change.

The forecast includes changes to the rates and transmission delivery adjustment (TDA).

ELECTRIC FUND- SOURCES



ELECTRIC FUND- USES



CITY OF COLLEGE STATION

ELECTRIC FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Warehouse	\$ 482,306	\$ 435,522	\$ 346,671	\$ 469,323	7.76%
Operations Administration	3,788,583	3,918,829	3,821,122	4,381,829	11.81%
Substations	1,958,268	2,295,799	2,072,833	2,365,704	3.04%
Utility Dispatch	1,981,064	1,846,372	2,011,180	1,844,172	-0.12%
Electric Compliance	492,317	543,930	543,930	730,494	34.30%
Engineering & Design (E&D)	1,700,762	1,785,852	1,886,389	1,840,379	3.05%
Energy Conservation	404,062	665,590	474,512	674,764	1.38%
Transmission / Distribution	4,973,460	5,340,689	5,345,429	5,339,866	-0.02%
SCADA	1,018,787	1,112,501	1,112,501	1,118,724	0.56%
AMI	726,973	869,981	869,981	1,029,261	18.31%
Purchased Power/Transmission	71,970,394	82,650,000	74,600,000	82,650,000	0.00%
Direct Capital	93,760	400,000	254,321	400,000	0.00%
Pay Plan Contingency	-	172,900	172,900	50,090	
TOTAL	\$ 89,590,737	\$ 102,037,965	\$ 93,511,769	\$ 102,894,606	0.84%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 11,232,877	\$ 11,682,715	\$ 11,481,151	\$ 12,198,025	4.41%
Health Insurance	1,353,989	1,408,923	1,235,430	1,436,792	1.98%
Supplies	571,766	710,660	636,693	735,445	3.49%
Maintenance	756,951	845,889	923,179	970,708	14.76%
Purchased Services	3,443,250	4,166,878	4,208,095	4,139,546	-0.66%
Purchased Power/Transmission	71,970,394	82,650,000	74,600,000	82,650,000	0.00%
Capital Outlay	167,750	-	-	314,000	-
Direct Capital	93,760	400,000	254,321	400,000	0.00%
Pay Plan Contingency	-	172,900	172,900	50,090	
TOTAL	\$ 89,590,737	\$ 102,037,965	\$ 93,511,769	\$ 102,894,606	0.84%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Warehouse / Operations Admin.	14.00	14.00	14.00	0.00%
E&D / T&D / SCADA / AMI	80.00	81.00	83.00	2.47%
TOTAL	94.00	95.00	97.00	2.11%

CITY OF COLLEGE STATION

ELECTRIC RISK MITIGATION FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 8,099,998	\$ 14,099,998	\$ 14,099,998	\$ 24,099,998	
Total Revenues	\$ -	\$ -	\$ -	\$ -	-
Total Funds Available	\$ 8,099,998	\$ 14,099,998	\$ 14,099,998	\$ 24,099,998	70.92%
Transfers:					
Transfers In	\$ (6,000,000)	\$ (10,000,000)	\$ (10,000,000)	\$ (5,000,000)	-50.00%
Total Transfers (Sources) Uses	(6,000,000)	(10,000,000)	(10,000,000)	(5,000,000)	-50.00%
Total Expenditures & Transfers	\$ (6,000,000)	\$ (10,000,000)	\$ (10,000,000)	\$ (5,000,000)	-50.00%
Total Increase (Decrease)	\$ 6,000,000	\$ 10,000,000	\$ 10,000,000	\$ 5,000,000	
Measurement Focus Increase (Decrease)					
Ending Fund Balance	\$ 14,099,998	\$ 24,099,998	\$ 24,099,998	\$ 29,099,998	

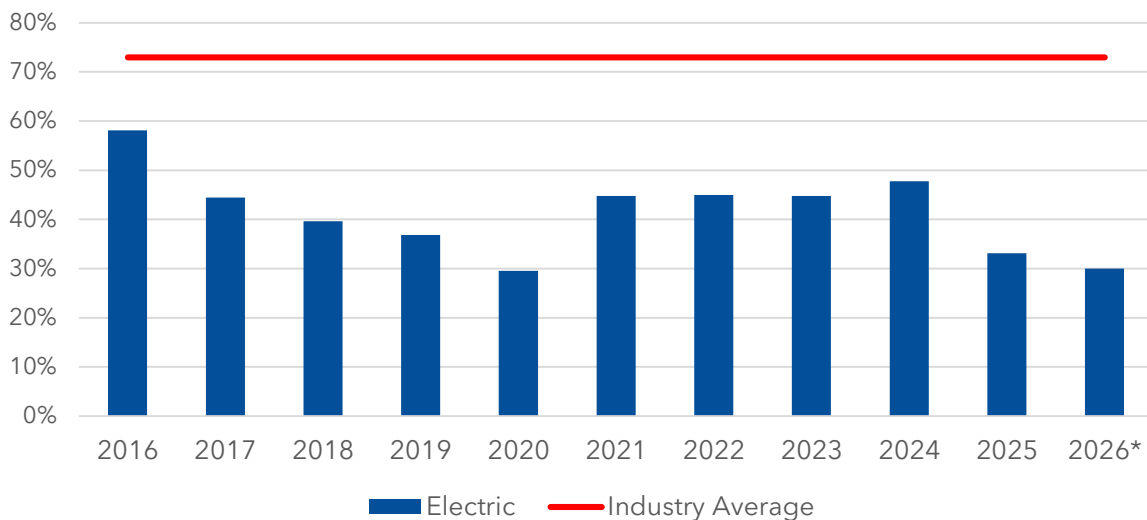
Activity in this fund is primarily from a transfer from the utility's operating fund. See the utility text and fund summary for more detail. This Fund is intended to cover extreme costs resulting from significant one-time events, such as surging Purchase Power costs due to a winter storm or geopolitical events. The approximate balance to be saved in the Risk Mitigation Fund is \$38 million to \$55 million.

ELECTRIC FUND - DEBT SERVICE REQUIREMENTS

ALL ELECTRIC URB, GO, AND CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY27	4,947,630	2,211,650	7,159,280	57,367,180
FY28	4,996,940	2,012,539	7,009,479	52,419,550
FY29	4,728,310	1,821,595	6,549,905	47,422,610
FY30	4,044,410	1,648,441	5,692,851	42,694,300
FY31	4,076,890	1,480,591	5,557,481	38,649,890
FY32	3,873,000	1,309,081	5,182,081	34,573,000
FY33	3,575,000	1,141,054	4,716,054	30,700,000
FY34	3,130,000	989,059	4,119,059	27,125,000
FY35	2,695,000	870,221	3,565,221	23,995,000
FY36	2,805,000	764,204	3,569,204	21,300,000
FY37	2,915,000	653,136	3,568,136	18,495,000
FY38	3,025,000	536,441	3,561,441	15,580,000
FY39	2,705,000	428,053	3,133,053	12,555,000
FY40	2,805,000	329,097	3,134,097	9,850,000
FY41	2,910,000	225,494	3,135,494	7,045,000
FY42	2,045,000	127,975	2,172,975	4,135,000
FY43	1,400,000	55,600	1,455,600	2,090,000
FY44	690,000	13,800	703,800	690,000

Electric Fund Debt to Equity



* Projected



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: 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 and increase personnel safety during emergency events.

Issue: Implement Electric DA.

Plan of Action:

- Continue the installation of distribution system motor operators.
- Continue design and installation of a fiber communication system for SCADA connectivity to devices.
- Develop operating guidelines for DA to efficiently minimize outage impact.

Strategic Initiative: Core Services and Infrastructure, Financially Sustainable City.

2. Goal: Compliance with state and federal regulatory authorities.

Issue: Unfunded Mandates from Regulatory Agencies.

Plan of Action:

- Stay informed on regulatory requirements to minimize current budget impacts and secure future funding in order to meet evolving compliance standards.
- Participate in Texas Public Power Association (TPPA), representing CSU's interest in developing legislation.
- Maintain and develop subject matter experts (SMEs) for auditable occurrences.
- Maintain an asset tracking system for compliance related equipment and documentation.

Strategic Initiative: Financially Sustainable City.

3. Goal: Plan and prepare for future costs and revenues.

Issue 1: Manage Power Supply Costs, Contracts, and Electric Rates.

Plan of Action:

- Manage Congestion Revenue Rights (CRR) costs.
- Monitor the gas market for future gas hedges.
- Continue contract development for purchased power when current contracts expire in 2027.
- Continue work towards legal resolution of Transmission Cost of Service Rate Case Filing.
- Contract a Qualified Scheduling Entity (QSE) to ensure continuity of ERCOT market access when current QSE contract expires.

Strategic Initiative: Core Services and Infrastructure, Diverse Growing Economy.

Issue 2: Expand service to new developments in our service territory and the redevelopment of the Northgate area. Address growing requirements to serve 5G communications and fiber technology. Improve service to existing customers through advanced communications and reliability.

Plan of Action:

- Maintain accurate data to track growth and identify facility loading concerns.
- Upgrade core design systems to: track workflow and design processes; streamline responsiveness of services for developers; automate asset management process; and provide real-time visibility to crews for enhanced safety efforts.
- Work to install CSNW and CSSE Substations and feeders.
- Redistribute load on existing feeders to maintain healthy feeder profiles.
- Develop new customer engagement event.
- Design and build new Utility Services Office space to allow for expanding workforce needs. Expand Warehouse infrastructure to mitigate long lead time issues within industry.

Issue 3: Address the changing electric infrastructure environment concerning renewables, distributed generation, and large loads.

Plan of Action:

- Stay informed and compliant with state and federal regulations and legislation.
- Create and implement rate structure for loads >10MW.
- Maintain relationship with Economic Development regarding new load prospects.
- Work with ERCOT processes on potential requirements for large load inquiries. Stay informed on developing regulatory landscape.

Strategic Initiative: Core Services and Infrastructure, Diverse Growing Economy.

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 personal improvement.
- 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.
- Improve documentation of processes to ensure capabilities are maintained through turnover.
- Train future SMEs to maintain knowledge source, for auditable topics, through potential turnover.
- Create and implement Supervisor Training to support leadership roles, re-enforcing the City’s guidelines and standards.
- Hold Annual Electric Management Retreat to align team with goals and create efficiencies in efforts.

Strategic Initiative: Core Services and Infrastructure.

Issue 2: Competitive Compensation.

Plan of Action:

- Work with HR and CMO to identify market movements in the electric industry including local competitors who recruit CSU personnel including Municipals, CO-OPs, and contractors.
- Propose Skill-Plan implementation for positions with technical professional progression.
- Continue to participate in and shared public power salary benchmarking publications and surveys.

Strategic Initiative: Core Services and Infrastructure.

5. Goal: 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.

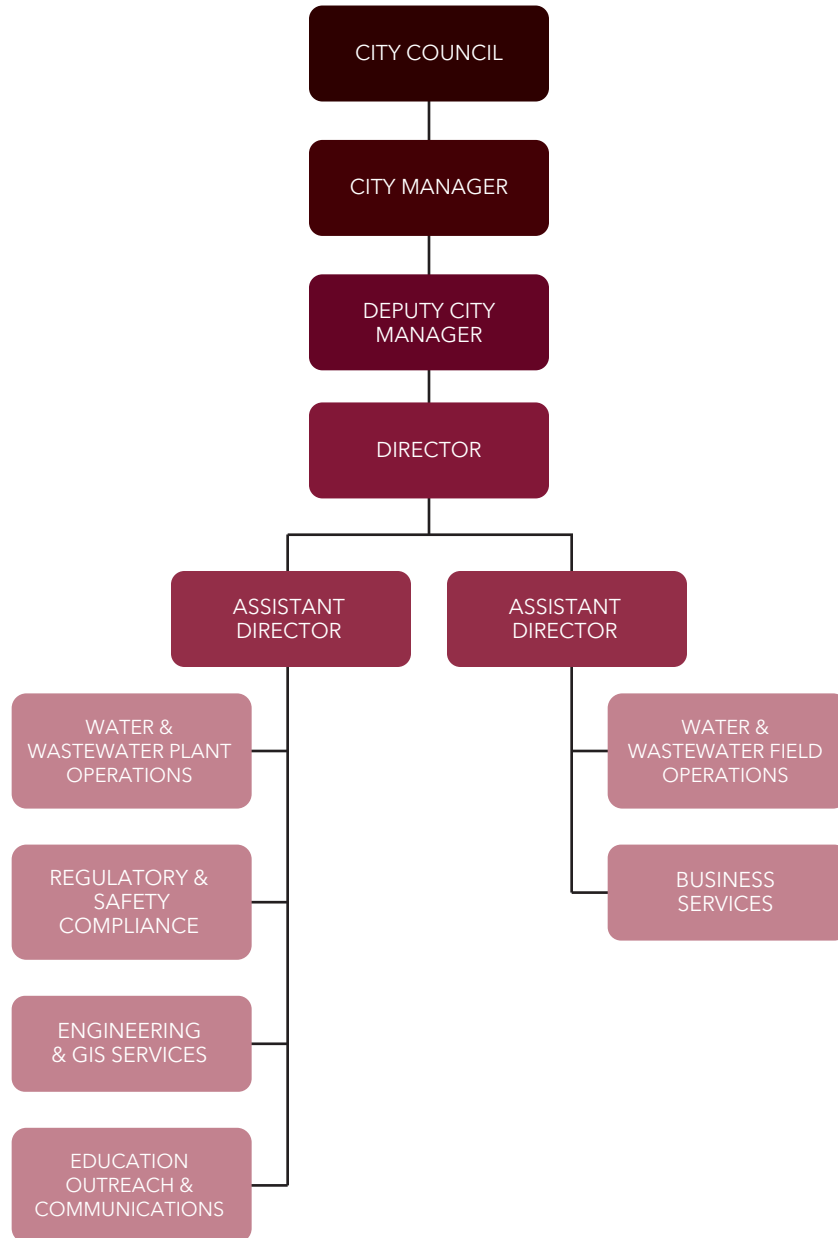
Plan of Action:

- Implement a new Safety and Training Coordinator position. Enhance training yard to optimize training opportunities at our facility.
- Utilize, train, and enforce the safety standards in the CSU adopted American Public Power Association 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. Update and refine the list of priority topics that must be iterated on a yearly basis.
- Continue to develop and update specifications book and CSU Service Guide to provide standardized installation of infrastructure.
- Rename distribution system and ensure accurate tagging on all devices, to simplify and more intuitively identify equipment. Enhancing awareness and safety.
- Ensure field crews have appropriate tools and equipment needed to complete jobs safely and efficiently. Evaluate requests for specialized equipment to reduce cost and work more effectively.

Strategic Initiative: Core Services and Infrastructure.

WATER SERVICES DEPARTMENT

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.

College Station primarily relies on water from the Simsboro Sand Formation of the Carrizo-Wilcox aquifer, overseen by the Brazos Valley Groundwater Conservation District for Robertson and Brazos Counties. Increased water withdrawal, due to droughts and Brazos Valley growth, has lowered the aquifer's water level in the City's wellfield. The potential transfer of water from the Brazos Valley to areas beyond the district's borders could worsen this situation, potentially requiring existing City well redrilling. Presently, the City operates eight Simsboro wells and is drilling three more to meet current and future water needs. However, the escalating decline in aquifer levels threatens the City's capacity to adequately supply water during peak pumping seasons. The FY27 Budget continues capital projects aimed at addressing these challenges by drilling new wells and modifying existing ones to increase production capacity. Furthermore, College Station continues to collaborate with external stakeholders to secure our water supply.

The Water system includes:

- 10 wells capable of producing approximately 29.5 million gallons per day (MGD)
- 46 employees serving 44,881 connections
- 2 ground and 3 elevated storage tanks with a total capacity of 16 million gallons
- 497 miles of water line
- Average consumption of 14.54 MGD
- Approximate daily consumption of 124 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.

FY27 budgeted operating revenues combine FY25 actuals and FY26 year-end estimates with a mild growth factor. This calculation methodology occasionally results in noticeable percentage changes between budgets. There is a shift between budgeted residential and commercial revenues due to classification changes in the utility billing system. The FY27 Budget does not include any rate changes. Other budgeted revenues were adjusted to reflect recent trends. Budgeted investment earnings are lower due to a smaller projected working capital in FY27. We anticipate additional rate increases will be needed in the future to fund the new wells, water collection lines, and well rehabilitation projects to secure our water supply.

The FY27 budget includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Advanced Leak Detection Services	\$250,000	\$ -	\$250,000	Goal 1	-
Water Resource Specialist	7,585	113,581	121,166	Goals 4, 5	KPI 4
Water Fund SLAs Total	\$257,585	\$113,581	\$371,166		

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

- The **Advanced Leak Detection Services** SLA will help identify and address inefficiencies in the water distribution system. The service uses satellite scans and field acoustic leak detection systems to identify small and slow leaks that are difficult to pinpoint through conventional methods, providing actionable insights to guide repairs and maintenance.
- The **Water Resource Specialist** will support water conservation, public education, and long-term water planning within the Water Services Department.

The operating budget decreased due to one-time direct capital SLAs in the FY26 budget.

The Impact Fee transfer, which offsets a portion of eligible projects' debt service, increased due to revenues received in FY25-FY26. The Replacement transfer decreased due to expected replacement purchases. The Utility Customer Service transfer remained unchanged from the prior year. The General Fund transfer increased based on budgeted operating revenues. The Debt Service transfer increased significantly due to the debt issued for the construction of three new water wells. We anticipate an additional increase as more debt will be issued in FY28.

The Risk Mitigation Fund was established as a reserve for unexpected and extraordinary risks. These risks include future water supply constraints and capital costs related to drilling new wells. Staff evaluates available fund balance and adjusts budgeted transfers in response to anticipated risks. A Water Risk Mitigation Fund transfer is not budgeted for FY27. The amount that would have been transferred will instead be used to help offset projected debt service. The Risk Mitigation Fund has an anticipated target balance of \$2 to \$3 million.

The Shared Services transfer (previously known as the G&A transfer), which accounts for IT, Finance, HR, and other shared services, decreased due to an updated allocation model. The Shared Services transfer also includes Electric Supervisory Control and Data Acquisition (SCADA) costs allocated to the Water utility. The SCADA team was consolidated within Electric in FY24 and still assists Water with their system.

The Capital transfer uses utility revenue to pay for capital projects in lieu of issuing debt. This transfer decreased significantly due to available working capital.

The FY27 ending working capital will increase slightly due to a smaller Capital Transfer. The Utility has sufficient recurring revenues to support recurring operating and non-operating expenses in FY27. The projected FY27 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.



CITY OF COLLEGE STATION

WATER FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 11,228,110	\$ 9,216,398	\$ 9,216,398	\$ 8,923,641	
Revenues					
Residential	\$ 10,344,281	\$ 10,468,000	\$ 11,924,601	\$ 12,105,000	15.64%
Commercial	8,788,785	8,894,000	6,984,755	7,085,000	-20.34%
Multifamily	6,081,421	6,154,000	6,335,598	6,430,000	4.48%
Charges for Services	405,522	300,000	400,000	400,000	33.33%
Fines and Penalties	225,465	150,000	226,218	200,000	33.33%
Other Revenue	151,244	150,000	113,881	165,000	10.00%
Intergovernmental	1,895,743	-	-	-	-
Utility Transfer	-	-	-	-	-
Investment Earnings	655,309	405,500	455,145	225,000	-44.51%
Misc Non-Operating	51,467	37,000	62,184	45,000	21.62%
Gain (Loss) on Sale of Assets	(41,468)	-	(10,223)	-	-
Total Revenues	\$ 28,557,770	\$ 26,558,500	\$ 26,492,159	\$ 26,655,000	0.36%
Total Funds Available	\$ 39,785,880	\$ 35,774,898	\$ 35,708,557	\$ 35,578,641	-0.55%
Expenditures:					
Water Dept	\$ 9,946,514	\$ 10,989,155	\$ 11,009,885	\$ 10,464,889	-4.77%
Direct Capital - Water	116,257	268,000	295,258	68,000	-74.63%
Pay Plan Contingency	-	23,111	23,111	19,538	
Total Operating Expenditures	\$ 10,062,771	\$ 11,280,266	\$ 11,328,254	\$ 10,552,427	-6.45%
Transfers:					
Transfers In - Impact Fee	(600,000)	(1,250,000)	(1,250,000)	(1,300,000)	4.00%
Transfers In - Replacements	(413,953)	(406,283)	(406,283)	(340,000)	-16.31%
Utility Customer Service Transfer Out	914,833	710,074	710,074	710,074	0.00%
General Fund Transfer	2,300,000	2,325,000	2,325,000	2,500,000	7.53%
Debt Service Transfer	7,373,441	7,401,280	7,401,280	9,635,750	30.19%
Risk Mitigation Transfers Out	-	-	-	-	-
Shared Services Transfers Out	2,825,364	3,120,308	3,120,308	3,069,966	-1.61%
Capital Transfers Out	6,895,743	5,500,000	3,000,000	1,000,000	-81.82%
Total Transfers (Sources) Uses	19,295,428	17,400,379	14,900,379	15,275,790	-12.21%
Other (Sources) Uses					
Vehicle Replacements/Purchases	347,460	350,000	350,000	340,000	-2.86%
Debt Service	102,039	-	-	-	-
Other	189,446	56,283	56,283	-	-100.00%
Contingency	-	150,000	150,000	150,000	0.00%
Total Other (Sources) Uses	638,945	556,283	556,283	490,000	-11.92%
Total Expenditures & Transfers	\$ 29,997,144	\$ 29,236,928	\$ 26,784,916	\$ 26,318,217	-9.98%
Total Increase (Decrease)	\$ (1,439,375)	\$ (2,678,428)	\$ (292,757)	\$ 336,783	
Measurement Focus Increase (Decrease)	(572,337)				
Ending Working Capital	\$ 9,216,398	\$ 6,537,970	\$ 8,923,641	\$ 9,260,424	

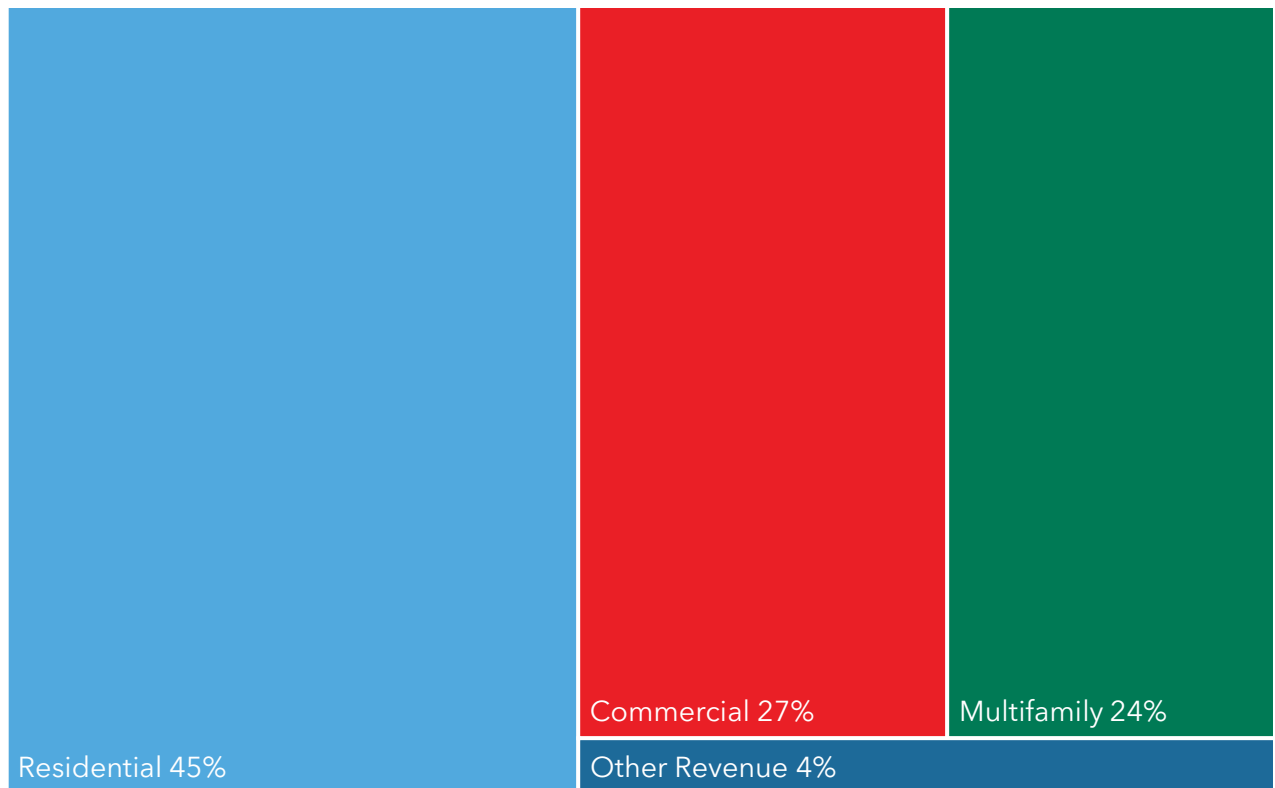
CITY OF COLLEGE STATION WATER FUND FIVE YEAR FORECAST

	FY26 Year-End Estimate	FY27 Approved Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Working Capital	\$9,216,398	\$8,923,641	\$9,260,424	\$8,942,913	\$9,695,534	\$9,775,352
Total Revenues	26,492,159	26,655,000	29,555,300	31,938,100	32,477,300	32,546,100
Total Funds Available	\$35,708,557	\$35,578,641	\$38,815,724	\$40,881,013	\$42,172,834	\$42,321,452
Total Operating Expenditures	11,328,254	10,552,427	10,470,124	10,679,728	10,925,350	11,178,990
Total Transfers (Sources) Uses	14,900,379	15,275,790	19,252,687	20,355,751	21,322,132	21,698,299
Total Other (Sources) Uses	556,283	490,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$26,784,916	\$26,318,217	\$29,872,812	\$31,185,479	\$32,397,482	\$33,027,289
Total Increase (Decrease)	(\$292,757)	\$336,783	(317,512)	752,621	79,818	(481,189)
Measurement Focus Increase (Decrease)						
Ending Working Capital	\$8,923,641	\$9,260,424	\$8,942,913	\$9,695,534	\$9,775,352	\$9,294,163

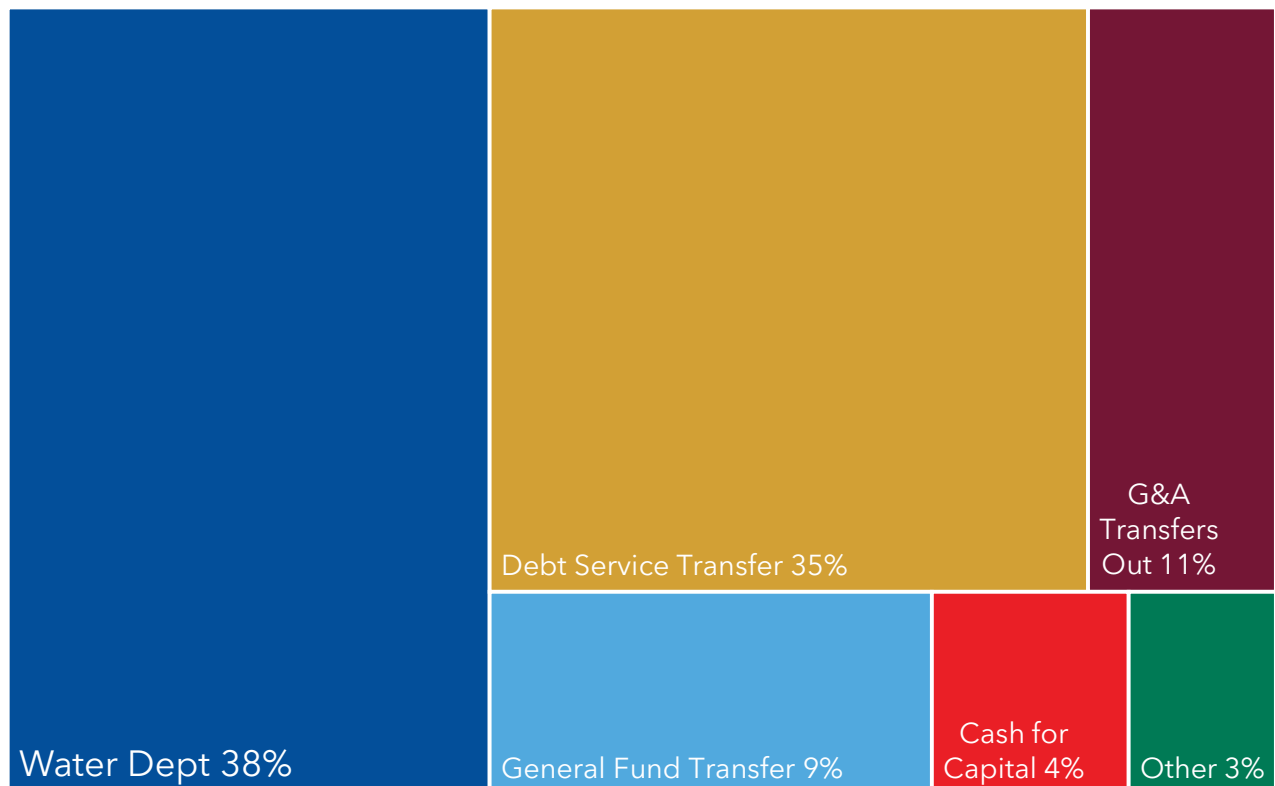
Forecast developed in 2026 - future years are subject to change.

The forecast includes additional future rate increases to support anticipated debt service for capital projects.

WATER FUND- SOURCES



WATER FUND- USES



CITY OF COLLEGE STATION
WATER FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Production	\$ 4,591,269	\$ 5,265,640	\$ 5,055,749	\$ 4,970,919	-5.60%
Distribution	5,355,245	5,723,515	6,155,010	5,458,970	-4.62%
Direct Capital	116,257	268,000	94,384	103,000	-61.57%
Pay Plan Contingency	-	23,111	23,111	19,538	
TOTAL	\$10,062,771	\$ 11,280,266	\$ 11,328,254	\$10,552,427	-6.45%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 3,970,017	\$ 3,940,607	\$ 4,332,303	\$ 4,174,449	5.93%
Health Insurance	648,883	666,931	655,796	680,933	2.10%
Supplies	1,429,627	1,674,010	1,724,762	1,317,195	-21.31%
Maintenance	369,481	567,439	706,100	528,104	-6.93%
Purchased Services	3,528,507	4,140,168	3,791,798	3,729,208	-9.93%
Capital Outlay	116,257	268,000	94,384	103,000	-61.57%
Pay Plan Contingency	-	23,111	23,111	19,538	
TOTAL	\$10,062,771	\$ 11,280,266	\$ 11,328,254	\$10,552,427	-6.45%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Production	6.00	6.00	7.00	16.67%
Distribution	40.00	40.00	40.00	0.00%
TOTAL	46.00	46.00	47.00	2.17%

CITY OF COLLEGE STATION

WATER RISK MITIGATION FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 2,599,998	\$ 2,599,998	\$ 2,599,998	\$ 2,599,998	
Total Revenues	\$ -	\$ -	\$ -	\$ -	-
Total Funds Available	\$ 2,599,998	\$ 2,599,998	\$ 2,599,998	\$ 2,599,998	0.00%
Transfers:					
Transfers In	\$ -	\$ -	\$ -	\$ -	-
Total Transfers (Sources) Uses	-	-	-	-	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	
Measurement Focus Increase (Decrease)					
Ending Fund Balance	\$ 2,599,998	\$ 2,599,998	\$ 2,599,998	\$ 2,599,998	

Activity in this fund is primarily from a transfer from the utility's operating fund.

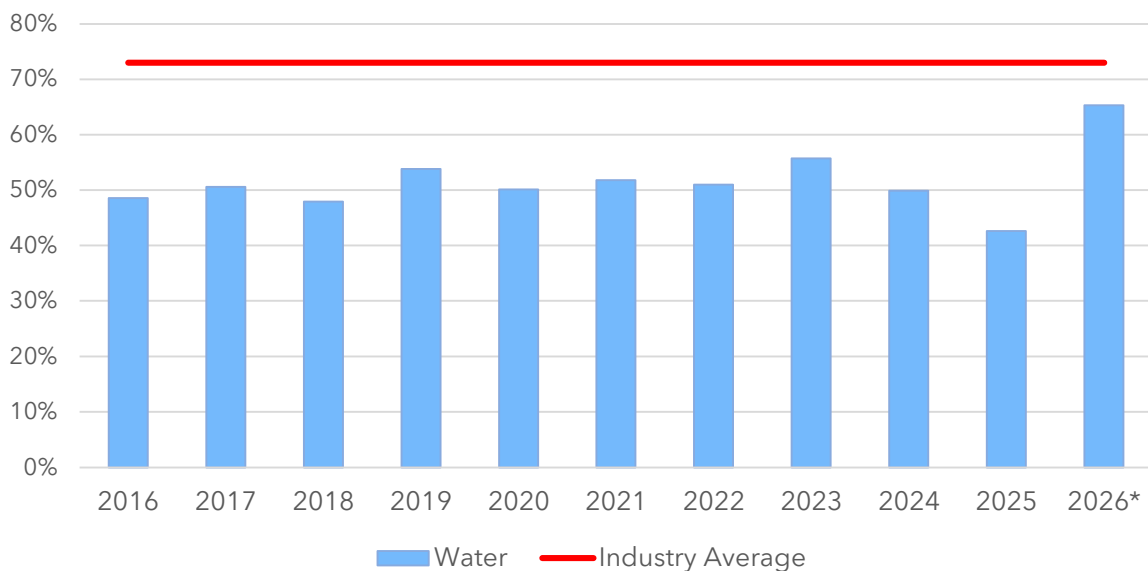
This Fund is intended to cover costs from significant one-time events, such as emergency repairs or water supply costs.

The approximate balance to be saved in this Fund ranges from \$2 million to \$3 million.

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

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY27	5,848,000	3,787,750	9,635,750	91,093,250
FY28	5,254,500	3,511,546	8,766,046	85,245,250
FY29	4,998,250	3,295,648	8,293,898	79,990,750
FY30	4,685,500	3,086,795	7,772,295	74,992,500
FY31	4,902,000	2,872,774	7,774,774	70,307,000
FY32	5,120,000	2,649,360	7,769,360	65,405,000
FY33	5,180,000	2,422,504	7,602,504	60,285,000
FY34	5,405,000	2,193,164	7,598,164	55,105,000
FY35	5,215,000	1,975,480	7,190,480	49,700,000
FY36	5,425,000	1,765,509	7,190,509	44,485,000
FY37	5,220,000	1,552,141	6,772,141	39,060,000
FY38	4,875,000	1,343,571	6,218,571	33,840,000
FY39	4,830,000	1,141,456	5,971,456	28,965,000
FY40	4,170,000	950,475	5,120,475	24,135,000
FY41	4,175,000	765,206	4,940,206	19,965,000
FY42	3,825,000	579,669	4,404,669	15,790,000
FY43	3,385,000	419,556	3,804,556	11,965,000
FY44	2,960,000	290,725	3,250,725	8,580,000
FY45	2,940,000	170,491	3,110,491	5,620,000
FY46	2,680,000	55,275	2,735,275	2,680,000

Water Fund Debt to Equity



*Projected

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 (CCWWTP), the Lick Creek Wastewater Treatment Plant (LCWWTP) capacity expansion, and various trunk line expansions. Future projects include the Northeast Sewer Trunkline, the Carter Creek Lift Station and Force Main, and various phased CCWWTP Improvements.

The Wastewater system includes:

- 45 employees serving 49,031 connections and 405 linear miles of sanitary sewer
- 2 total treatment plants with a combined permitted capacity of approximately 14.5 MGD; the Carter Lake treatment plant was converted to a lift station

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.

FY27 budgeted revenues incorporate FY25 actuals and FY26 year-end estimates with a mild growth factor. This calculation methodology may result in percentage changes between budgets. No rate increases are proposed for FY27. However, budgeted residential, multifamily, and commercial revenues were adjusted to reflect the actual revenues received in FY25-FY26 (year to date). These increases reflect additional usage/demand in those revenue categories. Budgeted investment earnings were adjusted to reflect a lower projected working capital balance in FY27.

The FY27 budget does not include any SLAs.

The operating budget decreased due to one-time SLAs in the FY26 Budget.

The Impact Fee transfer, which offsets a portion of eligible projects' debt service, decreased due to revenues received and transferred in FY25-FY26. The Replacement transfer decreased due to expected replacement purchases. The General Fund transfer changed in proportion to budgeted operating revenues. The Debt Service transfer decreased as previously issued debt was paid off. The City did not issue any Wastewater debt in FY26.

The Risk Mitigation Fund was established as a reserve for unexpected and extraordinary risks. Staff evaluates available fund balance and adjusts budgeted transfers in response to anticipated risks. The Wastewater Risk Mitigation Fund transfer will continue due to available fund balance. The Risk Mitigation Fund has an anticipated target balance of \$2 to \$3 million.

The Shared Services transfer (previously known as the G&A transfer), which accounts for IT, Finance, HR, and other shared services, decreased due to an updated allocation model. The Shared Services transfer also includes Electric Supervisory Control and Data Acquisition (SCADA) costs allocated to Wastewater. The SCADA team was consolidated within Electric in FY24 and still assists Wastewater with their system.

The Capital transfer uses utility revenue to pay for capital projects in lieu of issuing debt. This transfer decreased in FY27 due to projected capital costs and available resources. We expect to continue this transfer in future years to cover planned capital costs and to reduce future debt issuances.

The FY27 ending working capital will increase due to smaller capital transfer. The Utility has sufficient recurring revenue to cover regular recurring operating and non-operating expenses. Additionally, projected FY27 working capital meets the 18% reserve requirement as outlined in the Fiscal and Budgetary Policy Statement.



CITY OF COLLEGE STATION

WASTEWATER FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 17,768,237	\$ 14,787,638	\$ 14,787,638	\$ 8,212,391	
Revenues					
Residential	\$ 9,402,259	\$ 9,505,000	\$ 9,778,349	\$ 9,950,000	4.68%
Commercial	4,968,410	5,022,000	5,365,883	5,450,000	8.52%
Multifamily	9,264,212	9,366,000	9,190,250	9,350,000	-0.17%
Charges for Services	276,150	125,000	250,000	200,000	60.00%
Fines and Penalties	274,639	205,000	275,000	250,000	21.95%
Other Revenue	393,185	-	(790)	-	-
Intergovernmental	2,751,360	-	-	-	-
Investment Earnings	1,123,182	1,000,000	723,438	300,000	-70.00%
Gain (Loss) on Sale of Assets	(506)	-	-	-	-
Total Revenues	\$ 28,452,891	\$ 25,223,000	\$ 25,582,130	\$ 25,500,000	1.10%
Total Funds Available	\$ 46,221,128	\$ 40,010,638	\$ 40,369,768	\$ 33,712,391	-15.74%
Expenditures:					
Wastewater Dept	\$ 7,623,025	\$ 9,647,356	\$ 8,821,265	\$ 9,017,432	-6.53%
Direct Capital - Wastewater	235,051	55,500	226,778	95,500	72.07%
Pay Plan Contingency	-	21,555	21,555	19,246	
Total Operating Expenditures	\$ 7,858,077	\$ 9,724,411	\$ 9,069,598	\$ 9,132,178	-6.09%
Transfers:					
Transfers In - Impact Fee	(2,500,000)	(2,750,000)	(2,750,000)	(2,350,000)	-14.55%
Transfers In - Replacements	(720,109)	(1,591,602)	(1,591,602)	(460,000)	-71.10%
Utility Customer Service Transfer Out	639,833	710,074	710,074	710,074	0.00%
General Fund Transfer	2,250,000	2,412,000	2,412,000	2,449,000	1.53%
Debt Service Transfer	8,014,060	8,648,900	8,648,900	8,413,060	-2.73%
Risk Mitigation Transfers Out	100,000	100,000	100,000	100,000	0.00%
Shared Services Transfers Out	1,723,910	1,908,805	1,908,805	1,822,483	-4.52%
Capital Transfers Out	11,751,360	12,000,000	12,000,000	4,500,000	-62.50%
Total Transfers (Sources) Uses	21,259,054	21,438,177	21,438,177	15,184,617	-29.17%
Other (Sources) Uses					
Vehicle Replacements/Purchases	669,275	1,591,602	1,499,602	460,000	-71.10%
Debt Service	165,212	-	-	-	-
Other	751,142	-	-	-	-
Contingency	-	150,000	150,000	150,000	0.00%
Total Other (Sources) Uses	1,585,629	1,741,602	1,649,602	610,000	-64.97%
Total Expenditures & Transfers	\$ 30,702,759	\$ 32,904,190	\$ 32,157,377	\$ 24,926,795	-24.24%
Total Increase (Decrease)	\$ (2,249,868)	\$ (7,681,190)	\$ (6,575,247)	\$ 573,205	
Measurement Focus Increase (Decrease)	(730,731)				
Ending Working Capital	\$ 14,787,638	\$ 7,106,448	\$ 8,212,391	\$ 8,785,596	

CITY OF COLLEGE STATION WASTEWATER FUND FIVE YEAR FORECAST

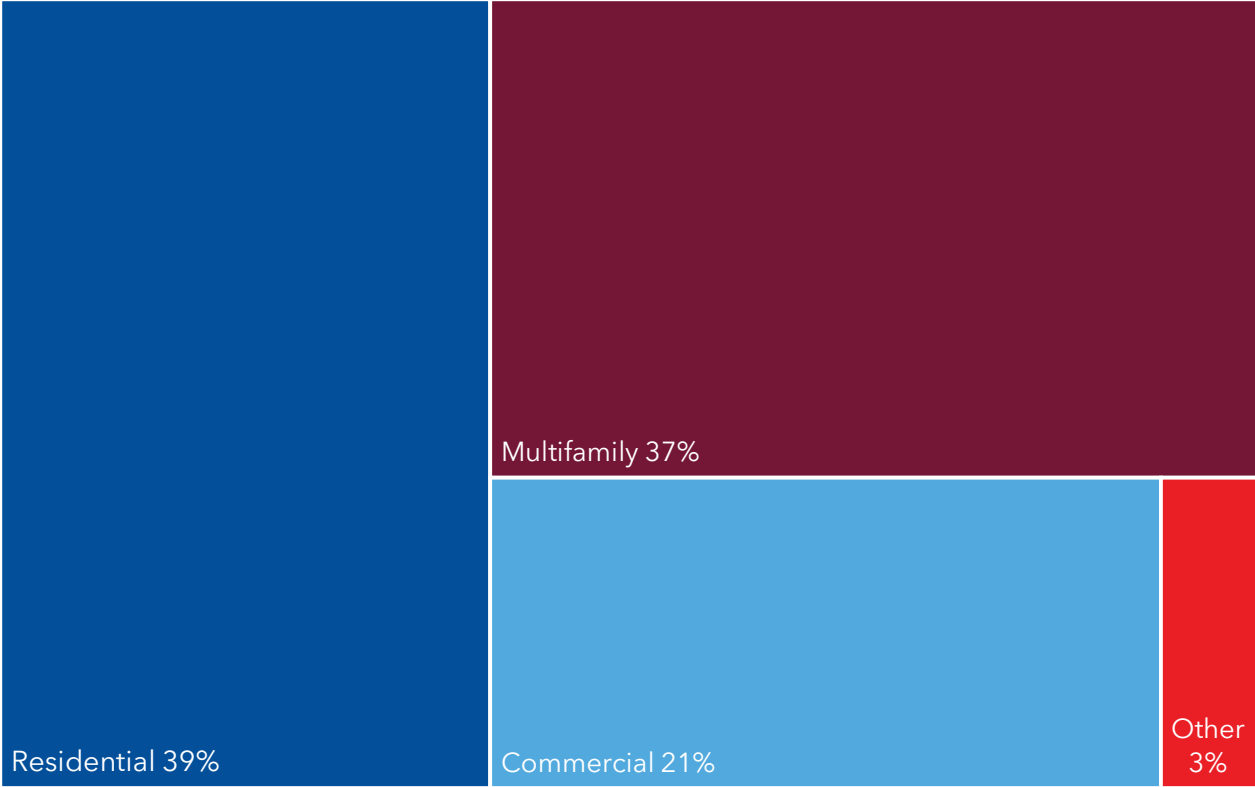
	FY26 Year-End Estimate	FY27 Approved Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Working Capital	\$14,787,638	\$8,120,391	\$8,693,596	\$10,996,549	\$10,808,944	\$10,407,656
Total Revenues	25,582,130	25,500,000	25,889,100	26,354,700	26,739,100	27,122,100
Total Funds Available	\$40,369,768	\$33,620,391	\$34,582,696	\$37,351,249	\$37,548,044	\$37,529,756
Total Operating Expenditures	9,069,598	9,132,178	9,353,823	9,568,418	9,824,031	10,085,662
Total Transfers (Sources) Uses	21,530,177	15,184,617	14,082,324	16,823,887	17,166,358	17,065,420
Total Other (Sources) Uses	1,649,602	610,000	150,000	150,000	150,000	150,000
Total Expenditures & Transfers	\$32,249,377	\$24,926,795	\$23,586,147	\$26,542,305	\$27,140,388	\$27,301,081
Total Increase (Decrease)	(\$6,667,247)	\$573,205	2,302,953	(187,605)	(401,288)	(178,981)
Measurement Focus Increase (Decrease)						
Ending Working Capital	\$8,120,391	\$8,693,596	\$10,996,549	\$10,808,944	\$10,407,656	\$10,228,675

Forecast developed in 2026 - future years are subject to change.

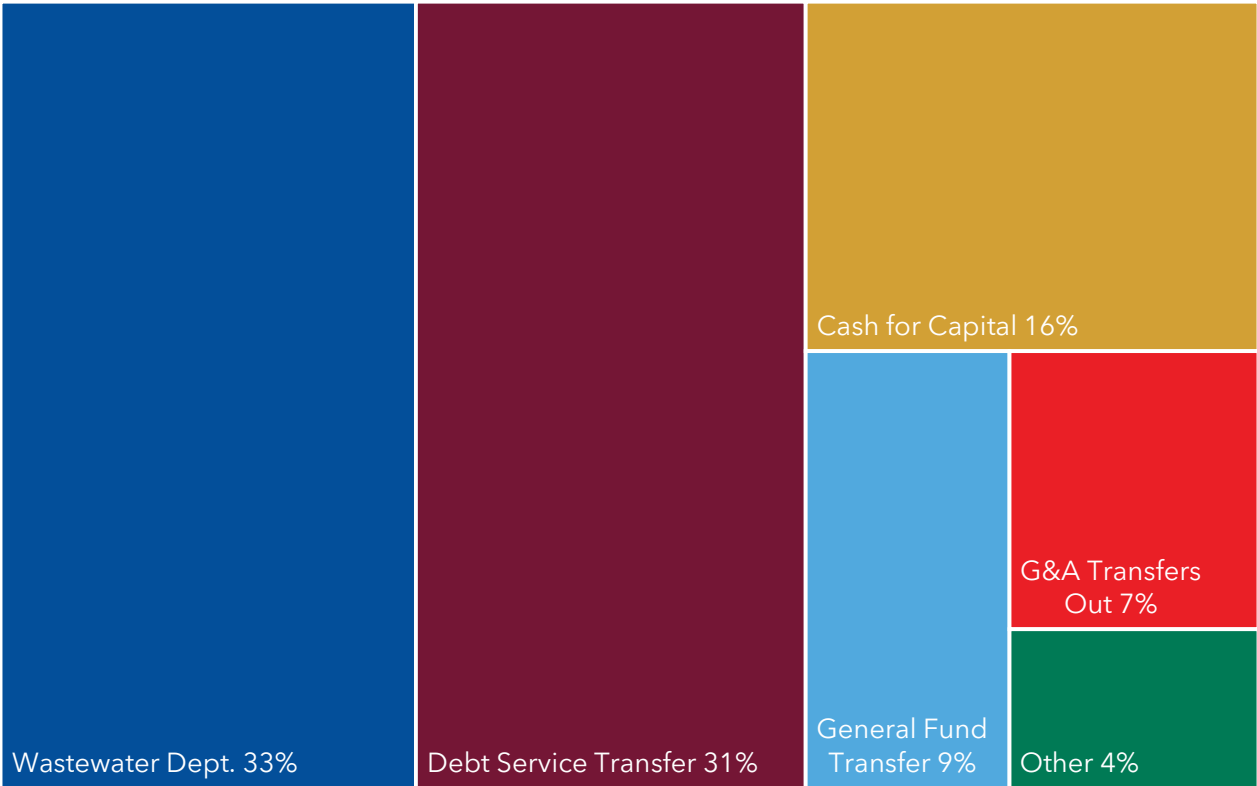
Forecast includes a future projected rate increase due to increased capital costs and debt service.

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

WASTEWATER FUND- SOURCES



WASTEWATER FUND- USES



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

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Collection	\$ 1,877,095	\$ 3,182,250	\$ 2,586,572	\$ 2,611,070	-17.95%
Treatment	5,745,930	6,465,106	6,234,693	6,406,362	-0.91%
Direct Capital	235,051	55,500	226,778	95,500	72.07%
Pay Plan Contingency	-	21,555	21,555	19,246	
TOTAL	\$ 7,858,077	\$ 9,724,411	\$ 9,069,598	\$ 9,132,178	-6.09%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 3,407,295	\$ 3,889,064	\$ 3,490,892	\$ 4,021,649	3.41%
Health Insurance	580,276	681,693	522,495	681,864	0.03%
Supplies	1,092,949	1,232,585	1,153,378	1,082,885	-12.15%
Maintenance	545,320	608,954	884,972	626,686	2.91%
Purchased Services	1,997,186	3,235,060	2,769,528	2,604,348	-19.50%
Capital Outlay	235,051	55,500	226,778	95,500	72.07%
Pay Plan Contingency	-	21,555	21,555	19,246	
TOTAL	\$ 7,858,077	\$ 9,724,411	\$ 9,069,598	\$ 9,132,178	-6.09%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Collection	17.00	17.00	17.00	0.00%
Treatment	28.00	28.00	28.00	0.00%
TOTAL	45.00	45.00	45.00	0.00%

CITY OF COLLEGE STATION

WASTEWATER RISK MITIGATION FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 300,000	\$ 400,000	\$ 400,000	\$ 500,000	
Total Revenues	\$ -	\$ -	\$ -	\$0	-
Total Funds Available	\$ 300,000	\$ 400,000	\$ 400,000	\$ 500,000	25.00%
Transfers:					
Transfers In	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	0.00%
Total Transfers (Sources) Uses	(100,000)	(100,000)	(100,000)	(100,000)	0.00%
Total Expenditures & Transfers	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	0.00%
Total Increase (Decrease)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Measurement Focus Increase (Decrease)					
Ending Fund Balance	\$ 400,000	\$ 500,000	\$ 500,000	\$ 600,000	

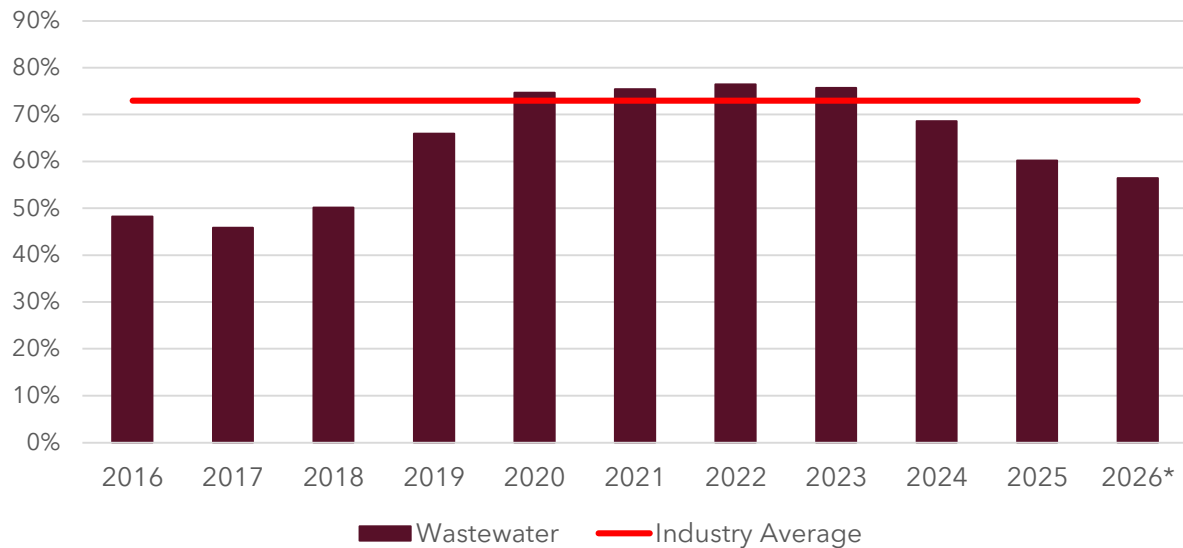
Activity in this fund is primarily from a transfer from the utility's operating fund.
The Risk Mitigation Fund has an anticipated target balance of \$2 million to \$3 million.

WASTEWATER FUND - DEBT SERVICE REQUIREMENTS

ALL WASTEWATER URB, GO, AND CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY27	5,362,450	3,050,610	8,413,060	81,383,460
FY28	5,231,900	2,814,340	8,046,240	76,021,010
FY29	5,306,250	2,582,754	7,889,004	70,789,110
FY30	5,549,350	2,354,725	7,904,075	65,482,860
FY31	5,710,510	2,114,026	7,824,536	59,933,510
FY32	5,798,000	1,872,603	7,670,603	54,223,000
FY33	5,690,000	1,638,148	7,328,148	48,425,000
FY34	5,770,000	1,406,054	7,176,054	42,735,000
FY35	5,250,000	1,206,699	6,456,699	36,965,000
FY36	5,430,000	1,032,563	6,462,563	31,715,000
FY37	5,610,000	851,159	6,461,159	26,285,000
FY38	5,465,000	667,103	6,132,103	20,675,000
FY39	4,950,000	494,672	5,444,672	15,210,000
FY40	3,460,000	354,516	3,814,516	10,260,000
FY41	2,465,000	245,294	2,710,294	6,800,000
FY42	1,855,000	152,288	2,007,288	4,335,000
FY43	990,000	88,150	1,078,150	2,480,000
FY44	885,000	47,478	932,478	1,490,000
FY45	605,000	13,991	618,991	605,000

Wastewater Fund Debt to Equity



* Projected



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 (BVGCD).

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 system capacities ahead of demand while maintaining regulatory compliance.

Issue: Water supply and infrastructure must meet current and future demands.

Plan of Action:

- Meet or exceed all regulatory requirements to maintain a "Superior Water Rating" from the TCEQ.
- Complete full update of Water Capital Plan annually to meet future needs and rehabilitate distribution systems, where warranted.
- Update extended period simulation water system model as growth occurs.
- Monitor water rules and regulations, including those from the BVGCD, as potential water exports from the area may lead to earlier-than-expected withdrawal restrictions.
- Evaluate alternative water supply options to ensure the City's water security, sustainability, and resilience for the future.

Strategic Initiative: Core Services and Infrastructure

2. Goal: Keep Wastewater system capacities ahead of demand while maintaining regulatory compliance.

Issues: Wastewater collection and treatment must meet current and future demands.

Plan of Action:

- Meet or exceed all regulatory requirements.
- Complete full update of Wastewater Capital Plan 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 Carter Creek Diversion Lift Station installation to balance treatment loading.

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 by implementing a pay progression system based on experience, certifications, and licenses, promoting retention and ensuring licensure compliance. 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 the occasionally conflicting objectives of this goal.

Plan of Action:

- Successfully accomplish all Performance Indicators.
- Maintain American Public Works Association 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:

- Strengthen and sustain the Water Conservation Program, featuring initiatives that encourage reduced outdoor irrigation usage. 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 within the City.

The fund supports the following operations and services:

- **Staffing:** 49 full-time equivalent (FTE) positions.
- **Residential Services:** Weekly collection of garbage, bulky items, and brush, along with bi-weekly recycling collection.
- **Multi-Family Services:** Bi-weekly collection of household garbage.
- **Commercial Services:** Collection and disposal services for commercial dumpsters, carts, and roll-off containers, with service frequencies ranging from one to six times per week.

The revenue budget incorporates a 5.0% CPI-Garbage & Trash adjustment, based on the conclusions of a rate and feasibility study completed in FY25, and a 1.5% growth assumption for residential collection revenues, reflecting anticipated customer growth. Budgeted revenue also includes a payment from BVSWM, Inc. for the scheduled debt service payment associated with the Twin Oaks Landfill. This revenue offsets the corresponding debt service payment.

The budget for FY27 includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Mini Street Sweeper	\$274,806	\$79,201	\$354,007	Goal 2	-
Commercial Roll-off Collection Vehicle	324,917	124,933	449,850	Goal 2	-
Northgate Compactors and Monitoring Units	75,000	37,585	112,585	Goal 2	-
Solid Waste SLAs Total	\$674,723	\$241,719	\$916,442		

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

- **Mini Street Sweeper:** The mini street sweeper will support street sweeping operations along the new bike lanes on George Bush Drive between Texas Avenue and Wellborn Road. The equipment will allow one employee and one vehicle to perform the work and provide greater access to areas that cannot be effectively serviced by standard street sweepers.
- **Commercial Solid Waste Roll-off Collection Vehicle:** This vehicle, equipped to support commercial solid waste collection operations will service self-contained compactors and roll-off systems that require more frequent collection.
- **Northgate District Self-Contained Compactors & Monitoring Units:** This SLA will replace two self-contained compactors and associated monitoring units that provide solid waste services to more than 50 commercial customers in the Northgate District.

The 27.9% increase in Maintenance expenditures from the FY26 revised budget to the FY27 budget reflects anticipated continued inflationary pressures on parts and materials. The 29.8% increase in Capital Outlay expenditures is primarily attributable to one-time SLAs included in the FY27 budget.

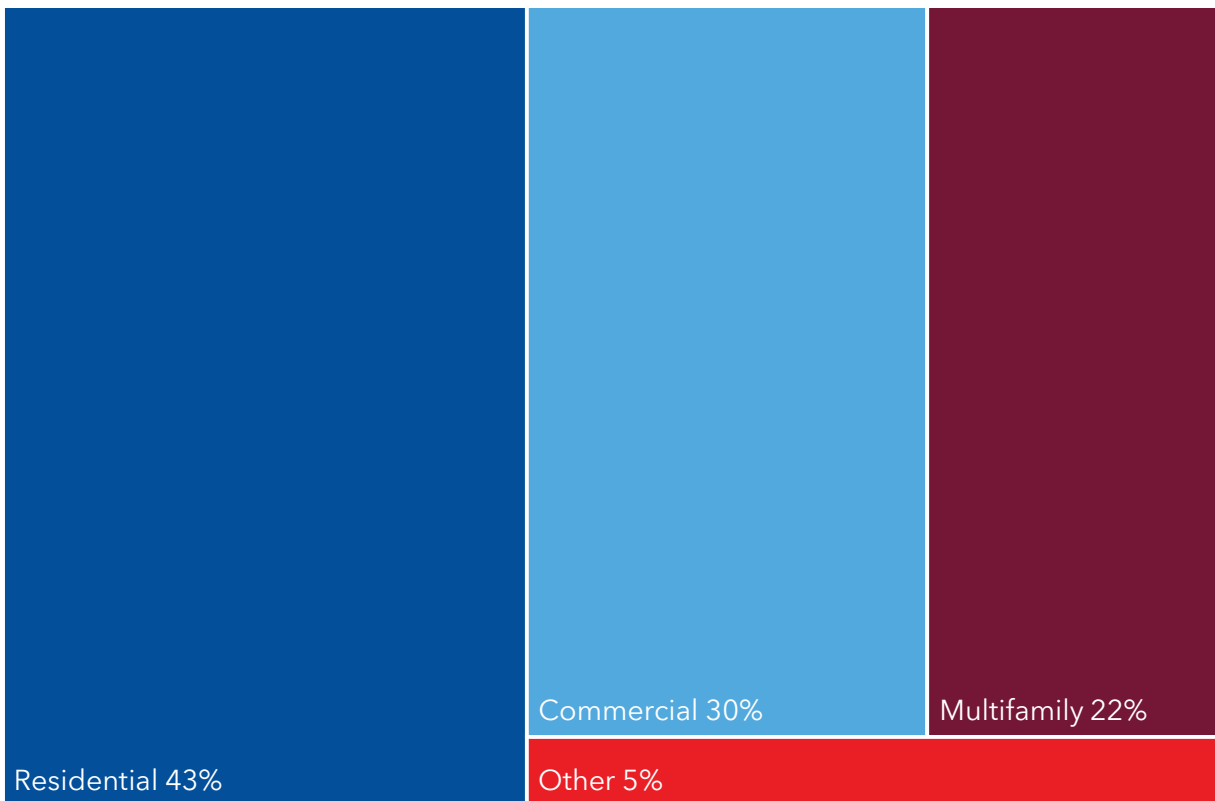
FY27 working capital is projected to meet the 18% requirement established in the Fiscal and Budgetary Policy Statement.



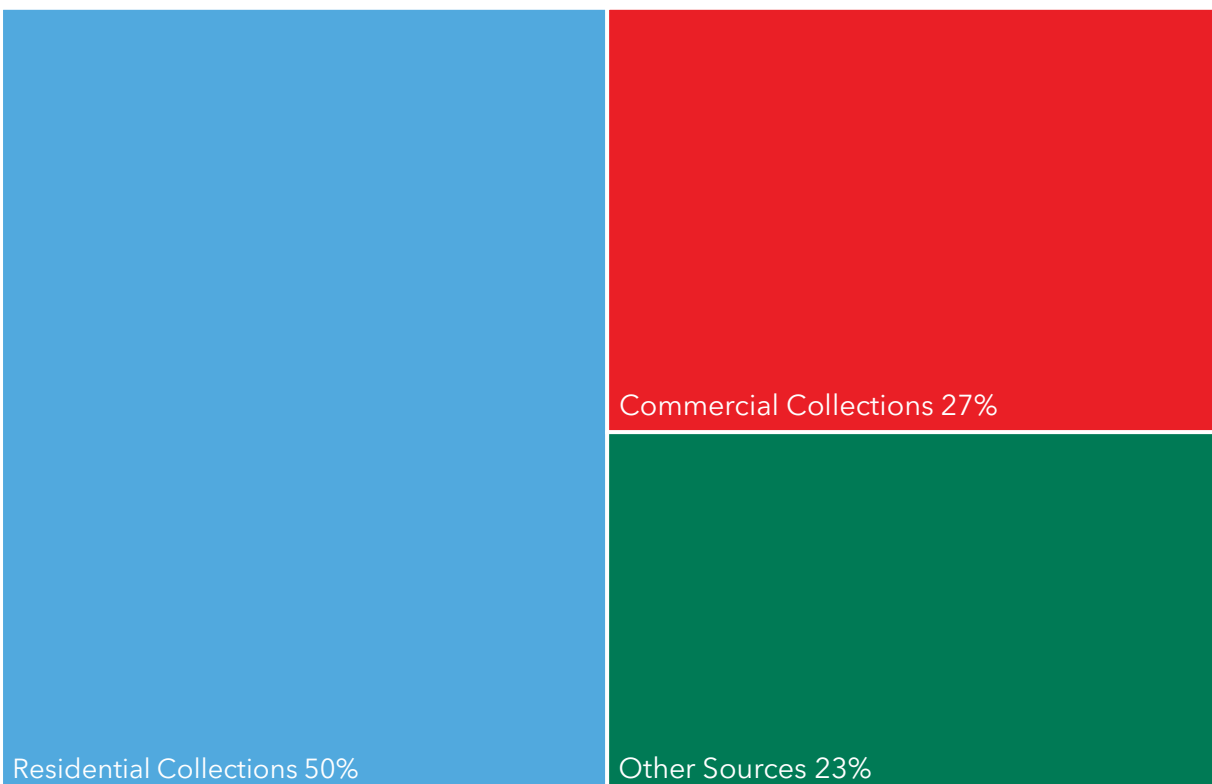
CITY OF COLLEGE STATION SOLID WASTE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget
Beginning Working Capital	\$ 4,711,373	\$ 5,435,177	\$ 5,435,177	\$ 7,646,162
Revenues				
Residential	\$ 6,703,852	\$ 7,229,400	\$ 7,417,700	\$ 7,957,000
Commercial	4,888,337	5,015,100	5,151,745	5,526,000
Multifamily	3,739,749	3,644,500	3,720,800	4,032,000
Fines and Penalties	159,354	147,000	154,385	160,000
Rents, Royalties and Contributions	4,494	16,000	-	-
Other Revenue	406,619	389,550	403,890	409,675
Investment Earnings	164,892	142,000	179,600	250,000
Misc Non-Operating	10,755	4,000	22,880	5,000
Gain (Loss) on Sale of Assets	-	-	-	-
Total Revenues	\$ 16,078,053	\$ 16,587,550	\$ 17,051,000	\$ 18,339,675
Total Funds Available	\$ 20,789,426	\$ 22,022,727	\$ 22,486,177	\$ 25,985,837
Expenditures:				
Public Works Dept	\$ 11,492,698	\$ 12,247,381	\$ 11,274,000	\$ 13,076,752
Pay Plan Contingency	-	16,649	-	15,609
Total Operating Expenditures	\$ 11,492,698	\$ 12,264,030	\$ 11,274,000	\$ 13,092,361
Transfers:				
Transfers In - Replacements	(1,125,786)	(1,570,535)	(1,570,535)	(2,200,000)
Interdept Exp - Utility Billing	208,083	298,442	248,702	298,442
Transfer to General Fund	1,461,000	1,564,000	1,564,000	1,587,460
Shared Services Transfers Out	1,354,333	1,485,431	1,485,431	1,495,856
Total Transfers (Sources) Uses	1,897,631	1,777,338	1,727,598	1,181,758
Other (Sources) Uses				
Public Agency	42,225	49,230	40,731	50,230
Capital Outlay	1,125,786	1,570,535	1,532,557	2,200,000
Debt Service	330,675	331,550	331,550	331,680
Other	163,135	-	(66,421)	-
Contingency	-	200,000	-	200,000
Total Other (Sources) Uses	1,661,820	2,151,315	1,838,417	2,781,910
Total Expenditures & Transfers	\$ 15,052,149	\$ 16,192,683	\$ 14,840,015	\$ 17,056,029
Total Increase (Decrease)*	\$ 1,025,904	\$ 394,867	\$ 2,210,985	\$ 1,283,646
Measurement Focus Increase (Decrease)	(302,100)			
Ending Working Capital	\$ 5,435,177	\$ 5,830,044	\$ 7,646,162	\$ 8,929,808

SOLID WASTE FUND-SOURCES



SOLID WASTE FUND- USES



**CITY OF COLLEGE STATION
SOLID WASTE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Residential Collection	\$ 7,759,977	\$ 8,282,134	\$ 7,459,000	\$ 8,419,431	1.66%
Commercial Collection	3,732,722	3,965,247	3,815,000	4,657,321	17.45%
Pay Plan Contingency	-	16,649	-	15,609	
TOTAL	\$ 11,492,698	\$ 12,264,030	\$ 11,274,000	\$ 13,092,361	6.75%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 3,698,618	\$ 3,863,289	\$ 3,794,798	\$ 3,887,113	0.62%
Health Insurance	697,122	726,738	647,982	711,133	-2.15%
Supplies	673,850	963,703	694,585	908,144	-5.77%
Maintenance	1,229,815	1,395,825	1,380,578	1,785,374	27.91%
Purchased Services	4,014,653	4,775,685	4,233,916	5,107,382	6.95%
Capital Outlay	1,178,640	522,141	522,141	677,606	29.77%
Pay Plan Contingency	-	16,649	-	15,609	
TOTAL	\$ 11,492,698	\$ 12,264,030	\$ 11,274,000	\$ 13,092,361	6.75%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Residential Collection	32.50	32.50	32.50	0.00%
Commercial Collection	15.50	16.50	16.50	0.00%
TOTAL	48.00	49.00	49.00	0.00%



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.

Rate adjustments and increased patronage to this area, has maintained a healthy fund balance that will be used to pay for improvement projects in the District. In FY25, the Northgate Division moved from Community Services to Economic Development.

The budget for FY27 includes the following service level adjustments:

Service Level Adjustments	One-Time	Recurring	Total	Strategic Plan	KPI
Northgate District Branding	\$50,000	\$ -	\$50,000	Goal 1	-
Surface Lot Resurfacing and Related Improvements	150,000	-	150,000	Goal 1	-
Parking Garage Signage	100,000	-	100,000	Goal 1	-
Parking Garage Security	-	15,000	15,000	Goal 1	-
Part-Time District Enforcement Pay Adjustment	-	40,000	40,000	Goal 1	-
Spot Pressure Washing	-	30,000	30,000	Goal 1	-
Christmas Lights for City Hall	10,000	-	10,000	-	-
Northgate SLAs Total	\$310,000	\$85,000	\$395,000		

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

- **Northgate District Branding** - This SLA is to develop a branding strategy for the Northgate District that creates a unified visual identity for the area. This will fund logo development be placed across signage and materials for the area.
- **Surface Lot Resurfacing and Related Improvements** - The surface parking lot in the Northgate District needs repairs and upgrades. After paving, the lot will be restriped and have better visibility of space numbers. New reinforced curb stops are also to be installed.
- **Parking Garage Signage** - Upgraded signage in the College Main Parking Garage is needed to improve traffic flow and information for users.
- **Parking Garage Security** - Increased budget for security costs to assist Northgate District staff in peak patronage periods in the garage and district.
- **PT District Enforcement Pay Adjustment** - Increased hours and positions for part-time non-benefited staff has caused a need for a budget increase.
- **Christmas Lights at City Hall** - 1207 Texas Ave Visitor Center and the Northgate District have been installed over the past several years, but was expensed out of existing budget. This \$30,000 SLA is funded equally across the General Fund in CIP Facility Maintenance, HOT Fund in Tourism and the Northgate Parking Fund.

FY27 expenditures and transfers has decreased by 22% over FY26 due to one-time FY26 SLAS. FY27 projected working capital will meet the 18% working capital requirement as outlined in the Fiscal and Budgetary policy.

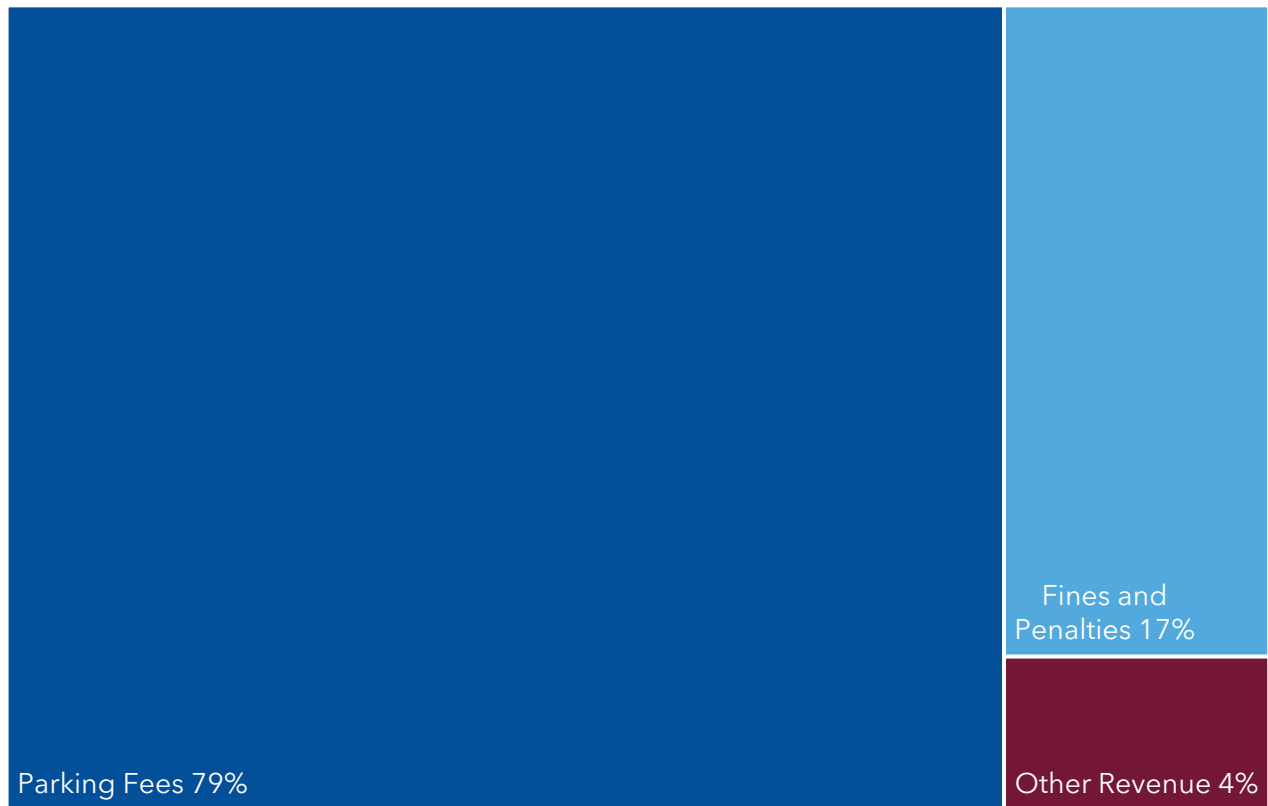


CITY OF COLLEGE STATION

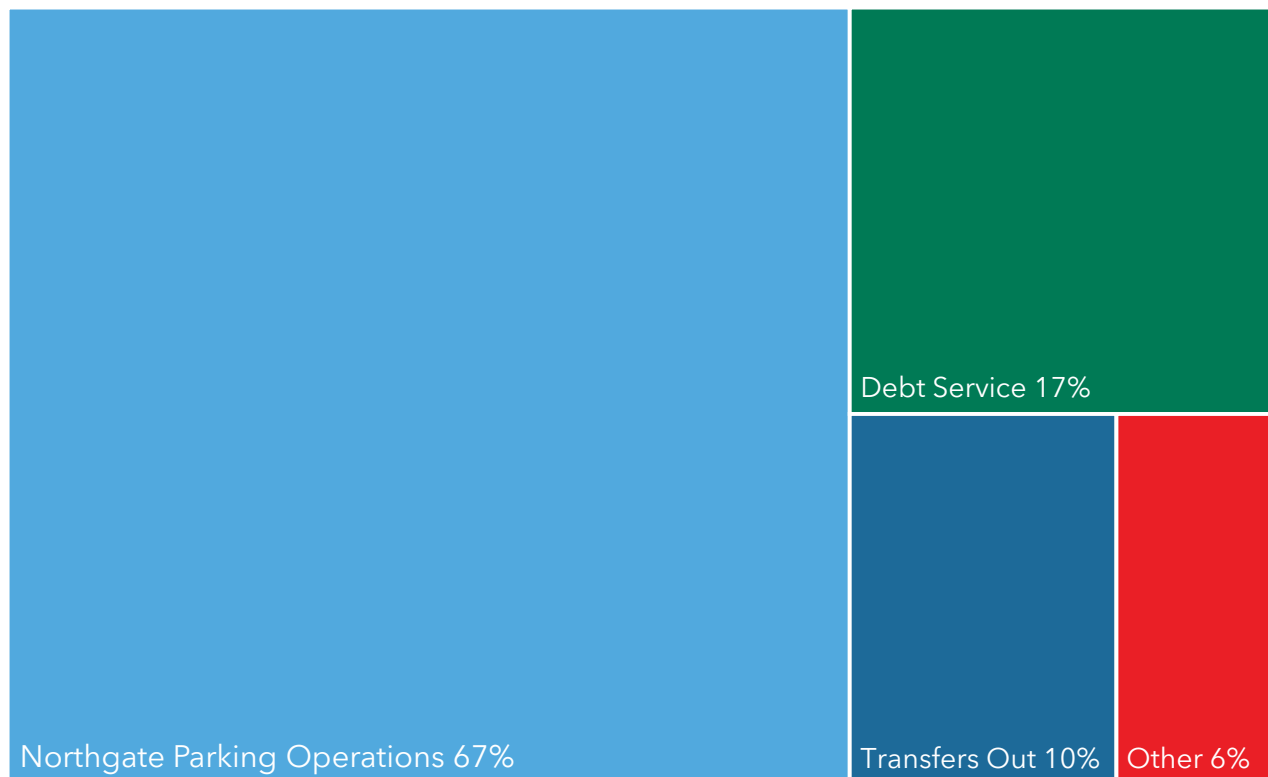
NORTHGATE PARKING FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 2,579,807	\$ 3,072,290	\$ 3,072,290	\$ 2,533,007	
Revenues					
Parking Fees	\$ 1,891,824	\$ 1,667,000	\$ 1,984,025	\$ 1,957,000	17.40%
Fines and Penalties	414,075	413,000	433,571	432,000	4.60%
Other Revenue	(3,743)	-	225	-	-
Intergovernmental	-	-	-	-	-
Utility Transfer	-	-	-	-	-
Investment Earnings	132,086	102,000	129,015	93,000	-8.82%
Misc Non-Operating	4,697	7,000	613	3,000	-57.14%
Total Revenues	\$ 2,438,939	\$ 2,189,000	\$ 2,547,449	\$ 2,485,000	13.52%
Total Funds Available	\$ 5,018,746	\$ 5,261,290	\$ 5,619,739	\$ 5,018,007	-4.62%
Expenditures:					
Northgate Operations	\$ 1,168,937	\$ 2,457,699	\$ 2,262,701	1,709,477	-30.44%
Pay Plan Contingency	-	2,790	2,790	3,088	
Total Operating Expenditures	\$ 1,168,937	\$ 2,460,489	\$ 2,265,491	\$ 1,712,565	-30.40%
Transfers:					
Transfers In - Vehicle Replacements	-	-	-	-	-
Transfers Out	400,000	450,000	450,000	450,000	0.00%
Shared Services Transfers Out	165,477	221,241	221,241	260,117	17.57%
Total Transfers (Sources) Uses	565,477	671,241	671,241	710,117	5.79%
Other (Sources) Uses					
Vehicle Replacements	-	-	-	-	-
Capital Outlay - CIP	-	100,000	100,000	100,000	0.00%
Other	(10,687)	-	-	-	-
Contingency	-	50,000	50,000	50,000	0.00%
Total Other (Sources) Uses	(10,687)	150,000	150,000	150,000	0.00%
Total Expenditures & Transfers	\$ 1,723,727	\$ 3,281,730	\$ 3,086,732	\$ 2,572,682	-21.61%
Total Increase (Decrease)	\$ 715,212	\$ (1,092,730)	\$ (539,283)	\$ (87,682)	
Measurement Focus Increase (Decrease)	(222,729)				
Ending Working Capital	\$ 3,072,290	\$ 1,979,560	\$ 2,533,007	\$ 2,445,325	

NORTHGATE PARKING FUND -SOURCES



NORTHGATE PARKING FUND- USES



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

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Northgate Parking	\$ 1,168,937	\$ 2,457,699	\$ 2,262,701	\$ 1,709,477	-30.44%
Pay Plan Contingency	-	2,790	2,790	3,088	
TOTAL	\$ 1,168,937	\$ 2,460,489	\$ 2,265,491	\$ 1,712,565	-30.40%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 578,726	\$ 679,602	\$ 666,549	\$ 737,281	8.49%
Health Insurance	117,587	133,785	114,978	133,308	-0.36%
Supplies	17,265	30,140	17,247	24,630	-18.28%
Maintenance	112,660	92,320	52,640	202,961	119.85%
Purchased Services	342,699	717,404	607,839	611,297	-14.79%
Capital Outlay	-	804,448	803,448	-	-100.00%
Pay Plan Contingency	-	2,790	2,790	3,088	
TOTAL	\$ 1,168,937	\$ 2,460,489	\$ 2,265,491	\$ 1,712,565	-30.40%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Northgate Parking	9.00	9.00	9.00	0.00%
TOTAL	9.00	9.00	9.00	0.00%



HOTEL TAX FUND

The Hotel Occupancy Tax Fund (HOT), a consumption tax authorized under state statute, is used to record Hotel/Motel tax revenues. 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.

REVENUES

HOT Revenue has steadily increased year-over-year due to increased night stays and hotel costs. There has been a decline in inflation in the past two years that is promising for the industry. Large events held in Kyle Field and the Games of Texas have helped greatly in the traditionally slower summer months in College Station. The City relies heavily on large events through the University such as college football games, graduations and summer student registration conferences for stable revenues.

OPERATIONAL EXPENSES

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 sports 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 guests in the municipality.

Parks Programs and Events: The FY27 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 develop brochures, promotional videos, and other marketing and advertising materials with the primary focus of creating high-quality collateral to bring tourism dollars to College Station. Expenditures are budgeted for staff time associated with these duties.

Tourism Division: The Tourism Division is dedicated to bolstering the hospitality sector by promoting overnight stays, through leisure travel, meetings, conventions, and sports tournaments. The Tourism Division works closely with the Tourism Committee to execute activities designed to grow and diversify the local economy through tourism.



<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Parks - Mower and Trailer	\$35,000	2,250	37,250	Goal 1,3	KPI 1
Parks - Turf Sprayer	80,000	1,000	81,000	Goal 1,3	KPI 1
Parks - VPAC Connection Improvements	126,500	-	126,500	Goal 1,3	KPI 1
Parks - Shade Addition at VPAC	218,500	-	218,500	Goal 1,3	KPI 1
Tourism - Director of University Strategy & Partnerships	2,885	186,249	189,134	Goal 5 & 6	-
Tourism - Large Event Sponsorship	750,000	-	750,000	Goal 10	-
Tourism - Tourism Leisure Event Professional Services	150,000	-	150,000	Goal 10	-
Tourism - Visitor Center Sign	100,000	-	100,000	Goal 7	-
Tourism - Christmas Lights for City Hall	10,000	-	10,000	-	-
HOT Fund SLAs Total	\$1,472,885	\$189,499	\$1,662,384		

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

Additions to the FY27 budget for the Parks and Recreation Department and the Tourism Division include:

- **Mower and Trailer** - A heavy-duty mower and turf trailer that uses specialized equipment to better maintain turf grass on playing fields. To be split funded between the General Fund and the HOT Fund.
- **Turf Sprayer** - A GPS precision spray system to efficiently spray products on turf fields. To be split funded between the General Fund and the HOT Fund.
- **VPAC Connection Improvements** - Veterans Park and Athletic Complex Master Plan was approved in July 2025 and calls for several connection improvements to enhance visitor experience and address pedestrian safety concerns. This SLA addresses additional crosswalks, and pedestrian connection points.
- **Shade Addition at VPAC** - The Master Plan also recommended shade structures to increase the usability of the park for sporting events during hot months. These shades will be installed across two synthetic fields, increasing the total shaded fields to four at VPAC.
- **Director of University Strategy & Partnerships** - A new position within Tourism. The tourism division has developed an internal strategic plan to have a lead strategist and internal product manager for all Texas A&M related tourism initiatives to strengthen the relationship between the University and City tourism sponsored events. There are minor technology costs for this position that are budgeted in the General Fund.
- **Large Event Sponsorship** - The City has been sponsoring several large events in the summer at Kyle Field. This SLA will be used to fund future events in 2027.
- **Tourism Leisure Event Professional Services** - To address a gap in developing and recruiting high-impact leisure events in College Station, Tourism will employ a firm to identify and execute these opportunities to increase overnight visitation during low volume times of the year.
- **Visitor Center Sign** - To increase the visibility of the 1207 Texas Ave Visitor Center, a sign will be installed in front.
- **Christmas Lights at City Hall** - 1207 Texas Ave Visitor Center and the Northgate District have been installed over the past several years, but this was expensed out of existing budget. This \$30,000 SLA is funded equally across the General Fund in CIP Facility Maintenance, HOT Fund in Tourism and the Northgate Parking Fund.

Capital Expenditures: In FY26, the HOT Fund was utilized to replace the two synthetic turf fields at VPAC for \$1.5 million. There was a planned transfer of \$6 million for a baseball field project at VPAC but this was cancelled. There are no capital expenditures budgeted for FY27.

Outside Agency Funding: Several outside agencies are supported each fiscal year to provide services for the citizens of College Station. The amount of funding received by each agency depends on Council direction and the availability of funds. See Appendix J for additional details regarding Outside Agency Funding.

TAMU Preferred Access Payment: The agreement with Texas A&M University for the use of A&M facilities provides that a maximum of \$1.225M be contributed each year between Brazos County and the City. A payment of \$50,405 is budgeted for FY27 and is included in the public agency line of the fund summary.

The 46% decrease in total expenditures and transfers is due to the budgeted but not executed \$6 million capital transfer out to the Parks Capital Improvement Projects Fund in FY26.

CITY OF COLLEGE STATION

HOTEL TAX FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 17,001,089	\$ 19,647,763	\$ 19,647,763	\$ 18,080,638	
Revenues					
Hotel Tax	\$ 8,570,787	\$ 8,700,000	\$ 8,709,790	\$ 8,874,000	2.00%
Investment Earnings	799,226	660,000	660,000	660,000	0.00%
Misc Non-Operating	-	-	-	-	-
Total Revenues	\$ 9,370,013	\$ 9,360,000	\$ 9,369,790	\$ 9,534,000	1.86%
Total Funds Available	\$ 26,371,102	\$ 29,007,763	\$ 29,017,553	\$ 27,614,638	-4.80%
Expenditures:					
Parks & Recreation Dept	1,529,023	1,824,866	1,580,195	1,277,735	-29.98%
Fiscal Services Dept	20,710	66,000	66,000	56,000	-15.15%
General Govt Dept*	3,769,436	6,227,283	6,043,161	6,160,011	-1.08%
Pay Plan Contingency	-	-	-	8,403	
Total Operating Expenditures	\$ 5,319,169	\$ 8,118,149	\$ 7,689,356	\$ 7,502,149	-7.59%
Transfers:					
Transfers In - Replacements	-	-	-	(80,000)	-
Transfers Out	135,742	-	-	-	-
Shared Services Transfers Out	574,907	666,601	666,601	662,160	-0.67%
Capital Transfers Out	-	7,500,000	1,500,000	-	-100.00%
Total Transfers (Sources) Uses	710,649	8,166,601	2,166,601	582,160	-92.87%
Other (Sources) Uses					
Public Agency	689,533	1,033,826	1,031,169	681,313	-34.10%
Capital Outlay	(13,431)	-	-	80,000	-
Capital Outlay - CIP	4,150	-	-	-	-
Other	-	25,000	25,000	25,000	0.00%
Contingency	-	24,789	24,789	200,000	706.81%
Total Other (Sources) Uses	680,252	1,083,615	1,080,958	986,313	-8.98%
Total Expenditures & Transfers	\$ 6,710,070	\$ 17,368,365	\$ 10,936,915	\$ 9,070,622	-47.78%
Total Increase (Decrease)	\$ 2,659,943	\$ (8,008,365)	\$ (1,567,125)	\$ 463,378	
Measurement Focus Increase (Decrease)	(13,269)				
Ending Fund Balance	\$ 19,647,763	\$ 11,639,398	\$ 18,080,638	\$ 18,544,016	

*Includes Tourism and Public Communications Divisions of the General Government Department

CITY OF COLLEGE STATION

HOTEL TAX FUND FIVE YEAR FORECAST

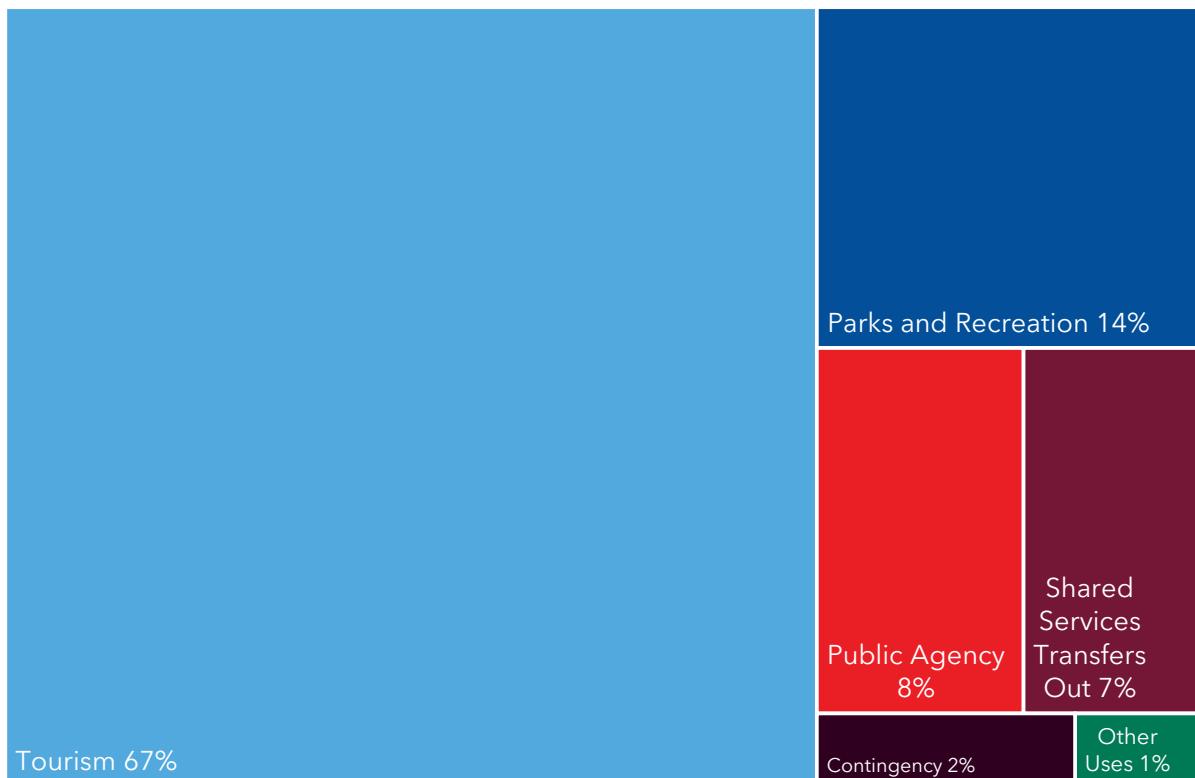
	FY26 Year-End Estimate	FY27 Approved Budget	FY28 Forecasted	FY29 Forecasted	FY30 Forecasted	FY31 Forecasted
Beginning Fund Balance	\$ 19,647,763	\$ 18,080,638	\$ 18,544,016	\$ 18,835,860	\$ 20,530,233	\$ 22,143,103
Total Revenues	9,369,790	9,534,000	9,663,042	9,851,760	10,092,877	10,334,495
Total Funds Available	\$ 29,017,553	\$ 27,614,638	\$ 28,207,058	\$ 28,687,620	\$ 30,623,111	\$ 32,477,598
Total Operating Expenditures	7,689,356	7,502,149	6,208,380	6,448,568	6,694,691	6,932,291
Total Transfers (Sources) Uses	2,166,601	582,160	662,160	721,754	786,712	857,516
Total Other (Sources) Uses	1,080,958	986,313	2,500,657	987,064	998,604	1,019,032
Total Expenditures & Transfers	\$ 10,936,915	\$ 9,070,622	\$ 9,371,198	\$ 8,157,386	\$ 8,480,008	\$ 8,808,840
Total Increase (Decrease)	\$ (1,567,125)	\$ 463,378	\$ 291,844	\$ 1,694,373	\$ 1,612,870	\$ 1,525,655
Measurement Focus Increase (Decrease)						
Ending Fund Balance	\$ 18,080,638	\$ 18,544,016	\$ 18,835,860	\$ 20,530,233	\$ 22,143,103	\$ 23,668,758

HOTEL TAX FUND- SOURCES



*Other Revenue Totals to 7%

HOTEL TAX FUND- USES



CITY OF COLLEGE STATION

HOTEL TAX FUND

OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Public Communications	\$ 4,760	\$ 54,413	\$ 4,969	\$ 52,879	-2.82%
Tourism	3,764,676	6,172,870	6,038,192	6,107,132	-1.06%
Hotel Tax Collections/Audits	20,710	66,000	66,000	56,000	-15.15%
Parks & Recreation Dept	1,529,023	1,824,866	1,580,195	1,277,735	-29.98%
Pay Plan Contingency	-	-	-	8,403	
TOTAL	\$ 5,319,169	\$ 8,118,149	\$ 7,689,356	\$ 7,502,149	-7.59%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 1,870,406	\$ 1,999,585	\$ 2,098,837	\$ 2,211,406	10.59%
Health Insurance	302,339	274,822	293,564	287,065	4.45%
Supplies	1,067,409	1,498,557	1,234,554	632,213	-57.81%
Maintenance	7,980	5,720	5,720	10,698	87.03%
Purchased Services	1,982,452	4,064,465	3,869,566	3,792,364	-6.69%
Capital Outlay	88,582	275,000	187,115	560,000	103.64%
Pay Plan Contingency	-	-	-	8,403	
TOTAL	\$ 5,319,169	\$ 8,118,149	\$ 7,689,356	\$ 7,502,149	-7.59%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Tourism	15.00	15.00	16.00	6.67%
Parks & Recreation Dept	2.50	2.50	2.50	0.00%
TOTAL	17.50	17.50	18.50	5.71%



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 FY27 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 FY27 (PY26) 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.

No SLAs were requested for the Community Development Fund. **KPIs are available at this link or in Appendix K.**

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.

In FY26, alongside the City's Public Works and Planning & Development Departments, Community Development has been 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 allowing the creation of emergency warming and cooling 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 sidewalk from Harvey Mitchell Parkway to Nevada Street. This is in line with the goal to maximize community impact using CDBG funds in the Community Services Strategic Plan.

Funding will be utilized to acquire and rehabilitate conservable and substandard properties for conveyance to non-profit housing partners for use as affordable rental units or for sale to income-eligible homebuyers at affordable prices. 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.

Planning & Development Services has been engaged in the implementation of the Housing Action Plan that was adopted as an amendment to the Consolidated Plan by City Council in September 2025. A Housing Action Plan Steering Committee has been working with staff since to make recommendations for plan implementation. The two main goals of the plan are to increase the supply and types of housing as well as create affordable housing options for current and future residents. The adopted Housing Action Plan can be found **here**.

CITY OF COLLEGE STATION

COMMUNITY DEVELOPMENT FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance*	\$ -	\$ -	\$ -	\$ -	
Revenues					
Community Development Grants	\$ 2,067,310	\$ 5,516,887	\$ 5,516,887	3,751,081	-32.01%
CD Loans	4,112	-	-	-	-
Direct Lending Issue	-	-	-	-	-
Misc Non-Operating	126	-	-	-	-
Total Revenues	\$ 2,071,547	\$ 5,516,887	\$ 5,516,887	\$ 3,751,081	-32.01%
Total Funds Available	\$ 2,071,547	\$ 5,516,887	\$ 5,516,887	\$ 3,751,081	-32.01%
Expenditures:					
Planning and Development	2,473,909	5,503,911	5,503,911	3,749,771	-31.87%
Pay Plan Contingency	-	12,976	12,976	1,310	
Total Operating Expenditures	\$ 2,473,909	\$ 5,516,887	\$ 5,516,887	\$ 3,751,081	-32.01%
Transfers:					
Transfers Out	15,693	-	-	-	-
Total Transfers (Sources) Uses	15,693	-	-	-	-
Other (Sources) Uses					
Other	-	-	-	-	-
Total Other (Sources) Uses	-	-	-	-	-
Total Expenditures & Transfers	\$ 2,489,602	\$ 5,516,887	\$ 5,516,887	\$ 3,751,081	-32.01%
Total Increase (Decrease)	\$ (418,054)	\$ -	\$ -	\$ -	
Measurement Focus Increase (Decrease)	418,054				
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					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Community Development	\$ 2,473,909	\$ 5,503,911	\$ 5,503,911	\$ 3,749,771	-31.87%
Pay Plan Contingency	-	12,976	12,976	1,310	
TOTAL	\$ 2,473,909	\$ 5,516,887	\$ 5,516,887	\$ 3,751,081	-32.01%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 343,391	\$ 277,566	\$ 277,566	\$ 285,537	2.87%
Health Insurance	52,134	37,094	37,094	37,100	0.02%
Supplies	306	3,550	3,550	2,550	-28.17%
Maintenance	-	210	210	210	0.00%
Purchased Services	2,078,078	5,185,491	5,185,491	3,424,374	-33.96%
Pay Plan Contingency	-	12,976	12,976	1,310	
TOTAL	\$ 2,473,909	\$ 5,516,887	\$ 5,516,887	\$ 3,751,081	-32.01%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Community Development	3.50	2.50	2.50	0.00%
TOTAL	3.50	2.50	2.50	0.00%



DRAINAGE UTILITY FUND

The Drainage Utility Fund is a Special Revenue Fund that administers the City's Stormwater Program and supports the planning, permitting, maintenance, and management of the City's drainage infrastructure.

Drainage Engineering administers the drainage development permit process, which is required prior to the commencement of most construction activities. The permitting process is designed to ensure that proposed development does not increase flood risk and that appropriate measures are implemented to minimize the migration of dust, mud, and silt from construction sites.

Drainage Maintenance performs repairs, maintenance, and other activities necessary to preserve adequate stormwater conveyance capacity throughout the City. The division is responsible for both improved and natural drainage systems within the City limits, including creek cleaning, erosion control, mosquito control, and vegetation management.

The Drainage Engineering and Drainage Maintenance divisions are funded through residential and commercial drainage utility charges. Residential charges are based on a fixed fee per residential unit, while commercial charges are calculated based on building square footage.

The FY27 revenue budget includes a 3.0% Consumer Price Index for All Urban Consumers (CPI-U) adjustment.

The budget for FY27 includes the following SLAs:

<i>Service Level Adjustments</i>	<i>One-Time</i>	<i>Recurring</i>	<i>Total</i>	<i>Strategic Plan</i>	<i>KPI</i>
Assistant Division Manager – Drainage Maintenance	\$80,021	\$138,595	\$218,616	Goal 4	-
Tree Chipper	85,000	15,850	100,850	Goal 4	-
Flood Study & FEMA Letter of Map Revision	200,000	-	200,000	Goal 4	-
General Studies	150,000	-	150,000	Goal 4	-
Drainage Fund SLAs Total	\$515,021	\$154,445	\$669,466		

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

- **Assistant Division Manager:** The Assistant Division Manager will support increased service demands associated with College Station's continued growth. The SLA also includes funding for a vehicle to support the position's field and operational responsibilities.
- **Tree Chipper:** The tree chipper will improve maintenance efficiency in drainage areas by allowing trees and brush to be processed on-site rather than hauled to the landfill. On-site chipping is expected to reduce staff time and fuel costs while producing mulch that can be utilized in other City-maintained areas.
- **Flood Study:** This comprehensive hydrologic and hydraulic study will evaluate flood risks associated with various storm events and improve the City's understanding of drainage system capacity and flood exposure.
- **General Studies:** This strategic assessment of existing floodplain hazards will help scope and prioritize potential floodplain mapping and remapping efforts.

The 14.1% decrease in Supply expenditures from the FY26 revised budget to the FY27 budget reflects a projected reduction in fuel allocations. Operating expenditure increases across multiple FY27 categories are primarily attributable to the incorporation of the FY27 Service Level Adjustments.

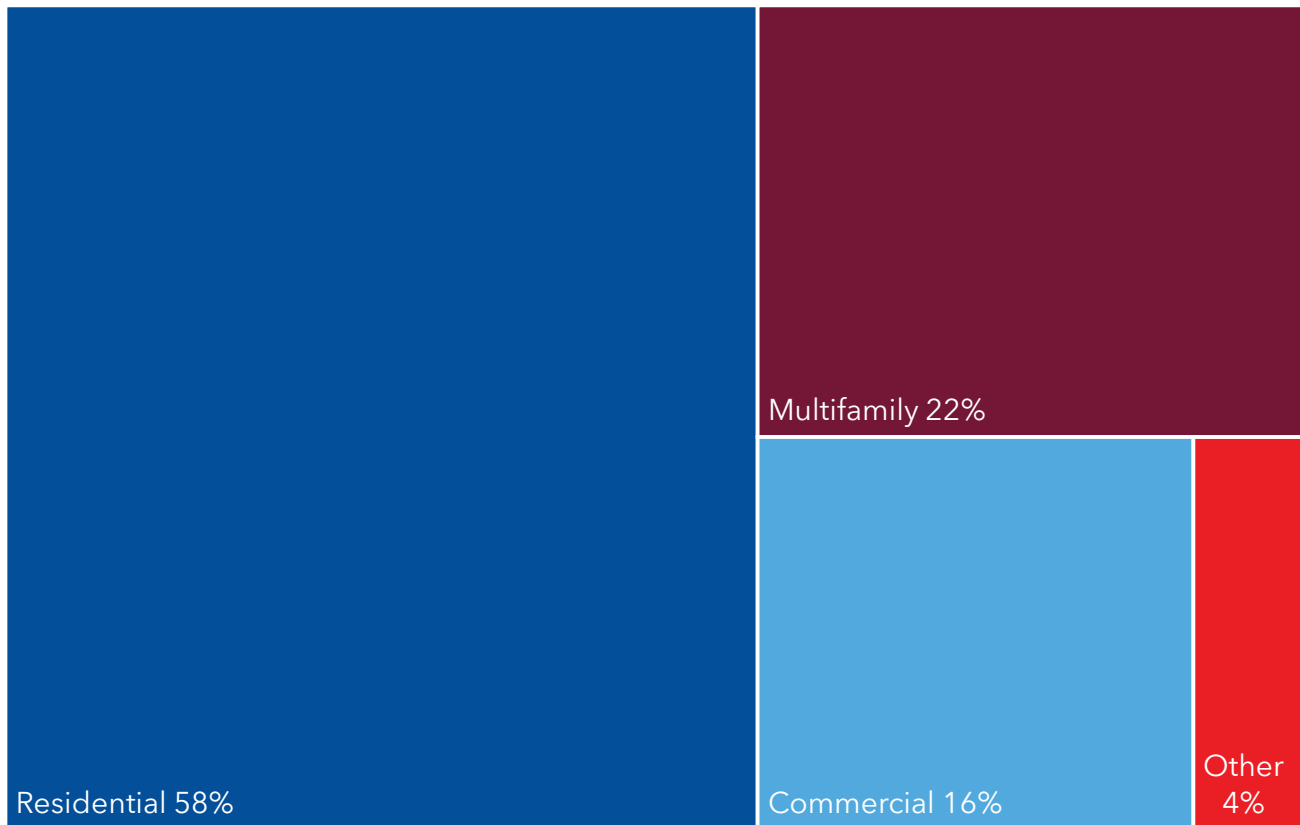
CITY OF COLLEGE STATION

DRAINAGE UTILITY FUND SUMMARY

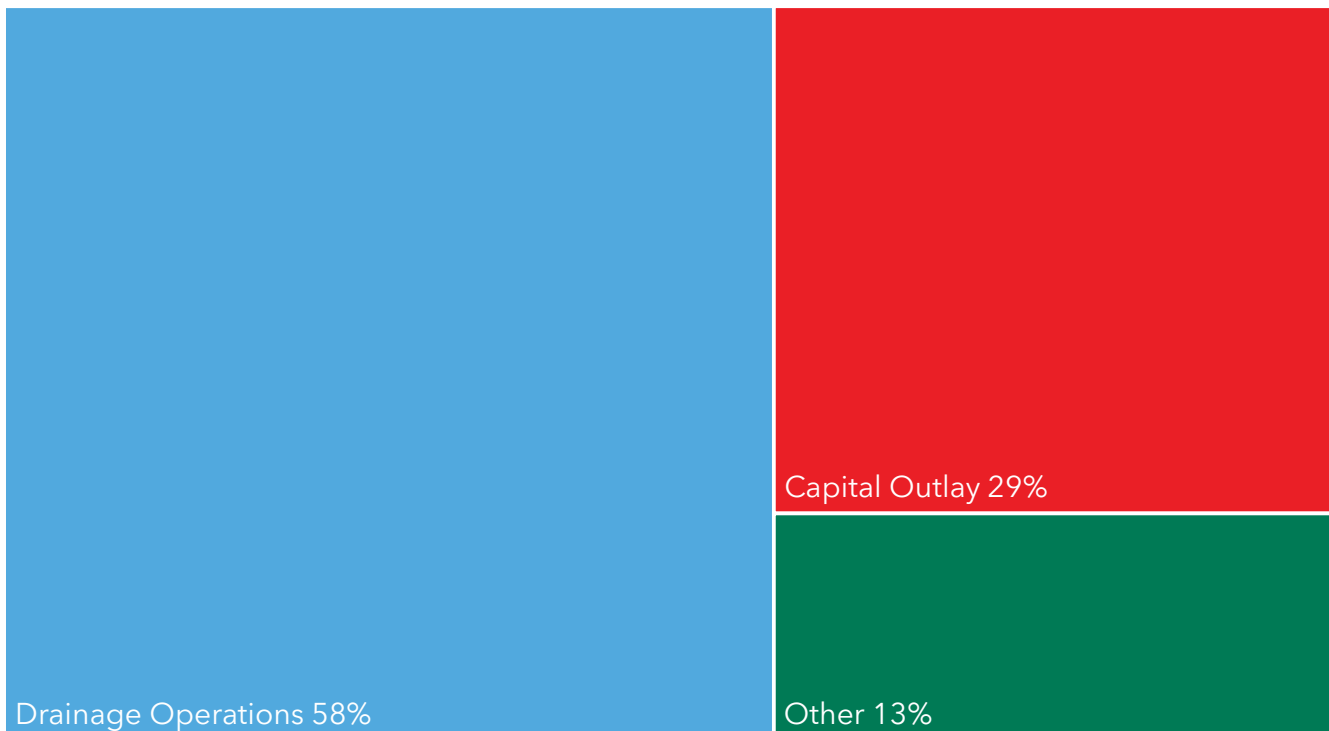
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 5,862,423	\$ 4,536,063	\$ 4,536,063	\$ 3,517,570	
Revenues					
Residential	\$ 2,215,026	\$ 2,265,000	\$ 2,255,230	\$ 3,050,000	34.66%
Commercial	807,137	825,400	783,700	820,000	-0.65%
Multifamily	1,104,688	1,129,600	1,127,770	1,192,000	5.52%
Fines and Penalties	51,062	51,000	51,000	52,000	1.96%
Other Revenue	30	-	-	-	-
Investment Earnings	236,440	120,000	168,000	140,000	
Total Revenues	\$ 4,414,383	\$ 4,391,000	\$ 4,385,700	\$ 5,254,000	19.65%
Total Funds Available	\$ 10,276,806	\$ 8,927,063	\$ 8,921,763	\$ 8,771,570	-1.74%
Expenditures:					
Public Works Dept	\$ 3,226,724	\$ 2,848,939	\$ 2,632,000	\$ 3,183,788	11.75%
Planning and Development	91,626	370,603	92,600	483,615	30.49%
Pay Plan Contingency	-	1,855	-	6,849	
Total Operating Expenditures	\$ 3,318,351	\$ 3,221,397	\$ 2,724,600	\$ 3,674,252	14.06%
Transfers:					
Transfers In - Replacements	(879,022)	(374,700)	(374,700)	(77,000)	-79.45%
Interdept Exp - Utility Billing	96,250	85,802	71,502	85,802	0.00%
Shared Services Transfers Out	598,983	817,566	817,566	826,033	1.04%
Total Transfers (Sources) Uses	(183,789)	528,668	514,368	834,835	57.91%
Other (Sources) Uses					
Public Agency	-	-	-	-	-
Consulting Services	-	-	-	-	-
Capital Outlay	879,022	372,000	372,000	77,000	-79.30%
Capital Outlay - CIP	1,503,044	1,790,000	1,790,525	1,500,000	-16.20%
Other	33,713	2,700	2,700	-	-100.00%
Contingency	-	200,000	-	200,000	0.00%
Total Other (Sources) Uses	2,415,778	2,364,700	2,165,225	1,777,000	-24.85%
Total Expenditures & Transfers	\$ 5,550,340	\$ 6,114,765	\$ 5,404,193	\$ 6,286,087	2.80%
Total Increase (Decrease)*	\$ (1,135,958)	\$ (1,723,765)	\$ (1,018,493)	\$ (1,032,087)	
Measurement Focus Increase (Decrease)	(190,402)				
Ending Fund Balance	\$ 4,536,063	\$ 2,812,298	\$ 3,517,570	\$ 2,485,483	

* FY27 has 1-time capital expenditures.

DRAINAGE FUND- SOURCES



DRAINAGE FUND- USES



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

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Drainage Engineering	\$ 91,626	\$ 370,603	\$ 92,600	\$ 483,615	30.49%
Drainage Maintenance	3,226,724	2,848,939	2,632,000	3,183,788	11.75%
Pay Plan Contingency	-	1,855	-	6,849	
TOTAL	\$ 3,318,351	\$ 3,221,397	\$ 2,724,600	\$ 3,674,252	14.06%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 1,154,682	\$ 1,441,940	\$ 1,415,827	\$ 1,560,379	8.21%
Health Insurance	266,027	326,706	299,049	339,667	3.97%
Supplies	74,427	152,575	93,492	131,016	-14.13%
Maintenance	244,841	314,388	231,388	393,921	25.30%
Purchased Services	552,334	863,933	564,844	1,082,320	25.28%
Capital Outlay	1,026,040	120,000	120,000	160,100	33.42%
Pay Plan Contingency	-	1,855	-	6,849	
TOTAL	\$ 3,318,351	\$ 3,221,397	\$ 2,724,600	\$ 3,674,252	14.06%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Drainage Engineering	1.00	1.00	1.00	0.00%
Drainage Maintenance	19.00	21.00	22.00	4.76%
TOTAL	20.00	22.00	23.00	4.55%



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 are determined by water meter size. Budgeted FY27 impact fee revenues totaled \$1,540,000 and \$2,115,000 for Water and Wastewater, respectively. These fees offset a portion of eligible projects' debt service payments. The increase in budgeted Water revenue is due to a high volume of commercial construction projects in the Northgate District. Water and Wastewater budgeted revenues have been increased to reflect anticipated construction activity.

Budgeted FY27 Water and Wastewater transfers to service eligible debt are \$1,300,000 and \$2,350,000, respectively. These transfers are increased due to the available fund balance and 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)
- Rock Prairie Road Elevated Storage Tower
- Three New Water Wells and Collection Line

Wastewater:

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

SYSTEM-WIDE ROADWAY IMPACT FEES

The City collects Roadway Fees in four service areas (A, B, C, & D) to help fund street capital projects. Fees collected are used to offset projects' construction costs. Budgeted FY27 impact fee revenues total \$3,630,000. See individual fund summaries for specific revenues and year-end estimates. Revenues are forecasted higher, especially in Zones A and B, due to on-going development.



CITY OF COLLEGE STATION

SYSTEM-WIDE WATER IMPACT FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 246,580	\$ 816,099	\$ 816,099	\$ 901,699	
Revenues					
Charges for Services	\$ 1,140,680	\$ 750,000	\$ 1,300,000	\$ 1,500,000	100.00%
Investment Earnings	28,832	15,000	40,600	40,000	166.67%
Total Revenues	\$ 1,169,512	\$ 765,000	\$ 1,340,600	\$ 1,540,000	101.31%
Total Funds Available	\$ 1,416,092	\$ 1,581,099	\$ 2,156,699	\$ 2,441,699	54.43%
Expenditures:					
Water Dept	-	7,000	5,000	-	-100.00%
Total Operating Expenditures	\$0	\$7,000	5,000	\$0	-100.00%
Transfers:					
Transfers Out	600,000	1,250,000	1,250,000	1,300,000	4.00%
Total Transfers (Sources) Uses	600,000	1,250,000	1,250,000	1,300,000	4.00%
Total Expenditures & Transfers	\$ 600,000	\$ 1,257,000	\$ 1,255,000	\$ 1,300,000	3.42%
Total Increase (Decrease)	\$ 569,512	\$ (492,000)	\$ 85,600	\$ 240,000	
Measurement Focus Increase (Decrease)	7				
Ending Fund Balance	\$ 816,099	\$ 324,099	\$ 901,699	\$ 1,141,699	

CITY OF COLLEGE STATION

SYSTEM-WIDE WASTEWATER IMPACT FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 1,290,582	\$ 1,294,684	\$ 1,294,684	\$ 485,184	
Revenues					
Charges for Services	\$ 2,411,235	\$ 2,029,000	\$ 1,880,000	\$ 2,050,000	1.03%
Investment Earnings	92,856	80,000	65,500	65,000	-18.75%
Total Revenues	\$ 2,504,091	\$ 2,109,000	\$ 1,945,500	\$ 2,115,000	0.28%
Total Funds Available	\$ 3,794,673	\$ 3,403,684	\$ 3,240,184	\$ 2,600,184	-23.61%
Expenditures:					
Wastewater Dept	-	7,000	5,000	-	-100.00%
Total Operating Expenditures	\$0	\$7,000	\$5,000	\$0	-100.00%
Transfers:					
Transfers Out	\$ 2,500,000	\$ 2,750,000	\$ 2,750,000	\$ 2,350,000	-14.55%
Total Transfers (Sources) Uses	2,500,000	2,750,000	2,750,000	2,350,000	-14.55%
Total Expenditures & Transfers	\$ 2,500,000	\$ 2,757,000	\$ 2,755,000	\$ 2,350,000	-14.76%
Total Increase (Decrease)	\$ 4,091	\$ (648,000)	\$ (809,500)	\$ (235,000)	
Measurement Focus Increase (Decrease)	11				
Ending Fund Balance	\$ 1,294,684	\$ 646,684	\$ 485,184	\$ 250,184	

CITY OF COLLEGE STATION

ROADWAY IMPACT FEE FUND SUMMARY

ZONE A

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 326,678	\$ 436,589	\$ 436,589	\$ 907,389	
Revenues					
Charges for Services	\$ 93,002	\$ 135,000	\$ 482,000	\$ 285,000	111.11%
Investment Earnings	16,906	14,000	18,800	19,000	35.71%
Total Revenues	\$ 109,908	\$ 149,000	\$ 500,800	\$ 304,000	104.03%
Total Funds Available	\$ 436,586	\$ 585,589	\$ 937,389	\$ 1,211,389	106.87%
Expenditures:					
Planning and Development	-	2,000	5,000	\$0	-
Total Operating Expenditures	\$0	\$2,000	\$5,000	\$0	-100.00%
Transfers:					
Capital Transfers Out	-	25,000	25,000	-	-100.00%
Total Transfers (Sources) Uses	-	25,000	25,000	-	-100.00%
Total Expenditures & Transfers	\$ -	\$ 27,000	\$ 30,000	\$ -	-100.00%
Total Increase (Decrease)	\$ 109,908	\$ 122,000	\$ 470,800	\$ 304,000	
Measurement Focus Increase (Decrease)	3				
Ending Fund Balance	\$ 436,589	\$ 558,589	\$ 907,389	\$ 1,211,389	

CITY OF COLLEGE STATION

ROADWAY IMPACT FEE FUND SUMMARY

ZONE B

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 2,398,125	\$ 4,037,880	\$ 4,037,880	\$ 6,496,380	
Revenues					
Charges for Services	\$ 2,690,783	\$ 1,100,000	\$ 2,310,000	\$ 2,400,000	118.18%
Investment Earnings	148,939	70,000	178,500	180,000	157.14%
Total Revenues	\$ 2,839,721	\$ 1,170,000	\$ 2,488,500	\$ 2,580,000	120.51%
Total Funds Available	\$ 5,237,846	\$ 5,207,880	\$ 6,526,380	\$ 9,076,380	74.28%
Expenditures:					
Planning and Development	-	2,000	5,000	\$0	-
Total Operating Expenditures	\$0	\$2,000	\$5,000	\$0	-100.00%
Transfers:					
Capital Transfers Out	1,200,000	1,525,000	25,000	-	-100.00%
Total Transfers (Sources) Uses	1,200,000	1,525,000	25,000	-	-100.00%
Total Expenditures & Transfers	\$ 1,200,000	\$ 1,527,000	\$ 30,000	\$ -	-100.00%
Total Increase (Decrease)	\$ 1,639,721	\$ (357,000)	\$ 2,458,500	\$ 2,580,000	
Measurement Focus Increase (Decrease)	34				
Ending Fund Balance	\$ 4,037,880	\$ 3,680,880	\$ 6,496,380	\$ 9,076,380	

CITY OF COLLEGE STATION

ROADWAY IMPACT FEE FUND SUMMARY

ZONE C

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 668,736	\$ 1,390,937	\$ 1,390,937	\$ 1,818,937	
Revenues					
Charges for Services	\$ 676,722	\$ 500,000	\$ 400,500	\$ 475,000	-5.00%
Investment Earnings	45,467	15,000	57,500	60,000	300.00%
Total Revenues	\$ 722,189	\$ 515,000	\$ 458,000	\$ 535,000	3.88%
Total Funds Available	\$ 1,390,925	\$ 1,905,937	\$ 1,848,937	\$ 2,353,937	23.51%
Expenditures:					
Planning and Development	-	2,000	5,000	\$0	-
Total Operating Expenditures	\$0	\$2,000	\$5,000	\$0	-100.00%
Transfers:					
Capital Transfers Out	-	25,000	25,000	-	-100.00%
Total Transfers (Sources) Uses	-	25,000	25,000	-	-100.00%
Total Expenditures & Transfers	\$ -	\$ 27,000	\$ 30,000	\$ -	-100.00%
Total Increase (Decrease)	\$ 722,189	\$ 488,000	\$ 428,000	\$ 535,000	
Measurement Focus Increase (Decrease)	12				
Ending Fund Balance	\$ 1,390,937	\$ 1,878,937	\$ 1,818,937	\$ 2,353,937	

CITY OF COLLEGE STATION

ROADWAY IMPACT FEE FUND SUMMARY

ZONE D

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 175,786	\$ 637,867	\$ 637,867	\$ 802,067	
Revenues					
Charges for Services	\$ 446,103	\$ 200,000	\$ 168,000	\$ 185,000	-7.50%
Investment Earnings	15,973	7,000	26,200	26,000	271.43%
Total Revenues	\$ 462,076	\$ 207,000	\$ 194,200	\$ 211,000	1.93%
Total Funds Available	\$ 637,862	\$ 844,867	\$ 832,067	\$ 1,013,067	19.91%
Expenditures:					
Planning and Development	-	2,000	5,000	\$0	-
Total Operating Expenditures	\$0	\$2,000	\$5,000	\$0	-100.00%
Transfers:					
Capital Transfers Out	-	25,000	25,000	-	-100.00%
Total Transfers (Sources) Uses	-	25,000	25,000	-	-100.00%
Total Expenditures & Transfers	\$ -	\$ 27,000	\$ 30,000	\$ -	-100.00%
Total Increase (Decrease)	\$ 462,076	\$ 180,000	\$ 164,200	\$ 211,000	
Measurement Focus Increase (Decrease)	5				
Ending Fund Balance	\$ 637,867	\$ 817,867	\$ 802,067	\$ 1,013,067	



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 of 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.

The majority of the proceeds being held will be substantially used to fund an existing economic development agreement with College Station Town Center, LP. College Station is the only participant in this TIRZ currently. In FY27, the city anticipates collecting \$1,175,350 of ad valorem tax in the East Medical District TIRZ #19.

There are no projected FY27 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 to Texas Avenue. Collected funds are re-invested into 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 will 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. The agreement with Brazos County is to contribute 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 FY27, the city anticipates contributing \$213,800 of ad valorem tax in the Dartmouth Synthetic TIRZ.

There are no projected FY27 expenditures.



CITY OF COLLEGE STATION

EAST MEDICAL DISTRICT TIRZ FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 1,505,900	\$ 2,940,905	\$ 2,940,905	\$ 4,040,933	
Revenues					
Ad Valorem Taxes	\$ 1,367,084	\$ 1,141,746	\$ 1,100,028	\$ 1,175,350	2.94%
Investment Earnings	67,898	-	-	50,000	-
Total Revenues	\$ 1,434,981	\$ 1,141,746	\$ 1,100,028	\$ 1,225,350	7.32%
Total Funds Available	\$ 2,940,881	\$ 4,082,651	\$ 4,040,933	\$ 5,266,283	28.99%
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ 1,434,981	\$ 1,141,746	\$ 1,100,028	\$ 1,225,350	
Measurement Focus Increase (Decrease)	24				
Ending Fund Balance*	\$ 2,940,905	\$ 4,082,651	\$ 4,040,933	\$ 5,266,283	

*The majority of proceeds being held will be substantially used to fund an existing economic development agreement with College Station Town Center, LP.

CITY OF COLLEGE STATION

DARTMOUTH SYNTHETIC TIRZ FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 365,365	\$ 563,734	\$ 563,734	\$ 773,524	
Revenues					
Ad Valorem Taxes	\$ 181,909	\$ 209,790	\$ 209,790	\$ 213,800	1.91%
Investment Earnings	16,456	-	-	10,000	-
Total Revenues	\$ 198,364	\$ 209,790	\$ 209,790	\$ 223,800	6.68%
Total Funds Available	\$ 563,729	\$ 773,524	\$ 773,524	\$ 997,324	28.93%
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ 198,364	\$ 209,790	\$ 209,790	\$ 223,800	
Measurement Focus Increase (Decrease)	5				
Ending Fund Balance	\$ 563,734	\$ 773,524	\$ 773,524	\$ 997,324	



COURT FEE AND POLICE SEIZURE FUNDS

Court funds consist of multiple restricted revenue sources and associated expenditures, primarily supported by court-imposed fees. These funds are designated for specific municipal court, security, technology, truancy prevention, and youth diversion purposes. This section also includes the Police Seizure Fund, which supports eligible one-time expenditures related to police activities.

COURT TECHNOLOGY FEE FUND

The Court Technology Fee Fund supports the purchase, maintenance, and enhancement of technology used by the Municipal Court. A \$4.00 technology fee is assessed to defendants convicted of misdemeanor offenses.

COURT SECURITY FEE FUND

The Court Security Fee Fund is supported by a \$4.90 security fee assessed to defendants convicted of misdemeanor offenses. Revenues are restricted to security personnel, services, and equipment associated with facilities housing municipal court operations.

TRUANCY PREVENTION FEE FUND

The Truancy Prevention Fee Fund supports truancy prevention and intervention services through a \$5.00 fee assessed to defendants convicted of misdemeanor offenses. Revenues are restricted to costs associated with the juvenile case manager position, including salary, benefits, training, travel, office supplies, and other necessary expenses. Funds may not be used to supplement the compensation of employees whose primary responsibilities are outside the juvenile case manager role.

LOCAL YOUTH DIVERSION ADMIN FEE FUND

Beginning January 1, 2025, the Local Youth Diversion Administration Fee Fund provides dedicated funding to help offset the administrative costs of youth diversion cases. A \$50.00 fee is assessed to eligible defendants age 17 and under for administration of diversion programs. Eligible cases are generally non-traffic offenses involving first-time juvenile offenders. No expenditures are anticipated from this fund in FY27.

POLICE SEIZURE FUND

The Police Seizure Fund accounts for forfeited property received by the Police Department in connection with criminal investigations. Fund resources may be used for eligible equipment and other one-time purchases that support police operations. Revenues fluctuate based on the frequency and value of property seizures; therefore, expenditures are monitored and adjusted throughout the year based on actual and anticipated revenues and available fund balance. The Police Department is currently evaluating eligible equipment purchases.



CITY OF COLLEGE STATION

COURT TECHNOLOGY FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 171,780	\$ 226,791	\$ 226,791	\$ 282,941	
Revenues					
Fines and Penalties	\$ 54,699	\$ 52,000	\$ 58,175	\$ 54,000	3.85%
Investment Earnings	8,850	9,000	9,350	9,000	0.00%
Total Revenues	\$ 63,549	\$ 61,000	\$ 67,525	\$ 63,000	3.28%
Total Funds Available	\$ 235,329	\$ 287,791	\$ 294,316	\$ 345,941	20.21%
Expenditures:					
Municipal Court	\$ 8,539	\$ 57,520	\$ 11,375	\$ 57,520	0.00%
Total Operating Expenditures	\$ 8,539	\$ 57,520	\$ 11,375	\$ 57,520	0.00%
Total Expenditures & Transfers	\$ 8,539	\$ 57,520	\$ 11,375	\$ 57,520	0.00%
Total Increase (Decrease)	\$ 55,009	\$ 3,480	\$ 56,150	\$ 5,480	
Measurement Focus Increase (Decrease)		2			
Ending Fund Balance	\$ 226,791	\$ 230,271	\$ 282,941	\$ 288,421	

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

EXPENDITURE BY DEPARTMENT						
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27	
Municipal Court	\$ 8,539	\$ 57,520	\$ 11,375	\$ 57,520	0.00%	
TOTAL	\$ 8,539	\$ 57,520	\$ 11,375	\$ 57,520	0.00%	

EXPENDITURE BY CLASSIFICATION						
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27	
Supplies	5,771	18,060	11,325	18,060	0.00%	
Maintenance	2,287	35,420	-	35,420	0.00%	
Purchased Services	481	4,040	50	4,040	0.00%	
TOTAL	\$ 8,539	\$ 57,520	\$ 11,375	\$ 57,520	0.00%	

CITY OF COLLEGE STATION

COURT SECURITY FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$18,468	\$11,972	\$11,972	\$78,247	
Revenues					
Fines and Penalties	\$ 66,583	\$ 63,000	\$ 70,950	\$ 65,000	3.17%
Investment Earnings	868	1,000	1,525	1,000	0.00%
Total Revenues	\$ 67,451	\$ 64,000	\$ 72,475	\$ 66,000	3.13%
Total Funds Available	\$ 85,919	\$ 75,972	\$ 84,447	\$ 144,247	89.87%
Expenditures:					
Municipal Court	\$ 73,947	\$ 7,020	\$ 6,200	\$ 4,020	-42.74%
Pay Plan Contingency	-	-	-	-	-
Total Operating Expenditures	\$ 73,947	\$ 7,020	\$ 6,200	\$ 4,020	-42.74%
Total Expenditures & Transfers	\$ 73,947	\$ 7,020	\$ 6,200	\$ 4,020	-42.74%
Total Increase (Decrease)	\$ (6,496)	\$ 56,980	\$ 66,275	\$ 61,980	
Measurement Focus Increase (Decrease)	-				
Ending Fund Balance	\$ 11,972	\$ 68,952	\$ 78,247	\$ 140,227	

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

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Municipal Court	\$ 73,947	\$ 7,020	\$ 6,200	\$ 4,020	-42.74%
Pay Plan Contingency	-	-	-	-	-
TOTAL	\$ 73,947	\$ 7,020	\$ 6,200	\$ 4,020	-42.74%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 59,729	\$ 3,000	\$ 1,939	\$ -	-100.00%
Health Insurance	7,641	-	246	-	-
Purchased Services	6,577	4,020	4,016	4,020	0.00%
Pay Plan Contingency	-	-	-	-	-
TOTAL	\$ 73,947	\$ 7,020	\$ 6,200	\$ 4,020	-42.74%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Municipal Court	0.50	-	-	-
TOTAL	0.50	-	0.00	-

* The ½ FTE previously included in this fund was moved to the General Fund in FY26.

CITY OF COLLEGE STATION

TRUANCY PREVENTION FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 364,174	\$ 447,650	\$ 447,650	\$ 532,900	
Revenues					
Fines and Penalties	\$ 68,538	\$ 65,000	\$ 72,800	\$ 70,000	7.69%
Investment Earnings	17,860	14,000	17,800	17,500	25.00%
Total Revenues	\$ 86,398	\$ 79,000	\$ 90,600	\$ 87,500	10.76%
Total Funds Available	\$ 450,571	\$ 526,650	\$ 538,250	\$ 620,400	17.80%
Expenditures:					
Municipal Court	\$ 2,926	\$ 9,630	\$ 5,350	\$ 9,630	0.00%
Total Operating Expenditures	\$ 2,926	\$ 9,630	\$ 5,350	\$ 9,630	0.00%
Total Expenditures & Transfers	\$ 2,926	\$ 9,630	\$ 5,350	\$ 9,630	0.00%
Total Increase (Decrease)	\$ 83,472	\$ 69,370	\$ 85,250	\$ 77,870	
Measurement Focus Increase (Decrease)		5			
Ending Fund Balance	\$ 447,650	\$ 517,020	\$ 532,900	\$ 610,770	

CITY OF COLLEGE STATION
TRUANCY PREVENTION FEE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT						
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27	
Municipal Court	\$ 2,926	\$ 9,630	\$ 5,350	\$ 9,630	0.00%	
TOTAL	\$ 2,926	\$ 9,630	\$ 5,350	\$ 9,630	0.00%	

EXPENDITURE BY CLASSIFICATION						
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27	
Supplies	1,265	1,100	2,950	1,100	0.00%	
Purchased Services	1,661	8,530	2,400	8,530	0.00%	
TOTAL	\$ 2,926	\$ 9,630	\$ 5,350	\$ 9,630	0.00%	

CITY OF COLLEGE STATION

LOCAL YOUTH DIVERSION ADMIN FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$0	\$761	\$761	\$1,611	
Revenues					
Fines and Penalties	\$ 750	\$ 600	\$ 800	\$ 750	25.00%
Investment Earnings	11	-	50	-	-
Total Revenues	\$ 761	\$ 600	\$ 850	\$ 750	25.00%
Total Funds Available	\$ 761	\$ 1,361	\$ 1,611	\$ 2,361	73.46%
Expenditures: *					
Municipal Court	\$ -	\$ -	\$ -	\$ -	-
Pay Plan Contingency	-	-	-	-	-
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ 761	\$ 600	\$ 850	\$ 750	
Measurement Focus Increase (Decrease)	-				
Ending Fund Balance	\$ 761	\$ 1,361	\$ 1,611	\$ 2,361	

* No current operational expenses projected at this time.

CITY OF COLLEGE STATION POLICE SEIZURE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 296,743	\$ 334,273	\$ 334,273	\$ 330,698	
Revenues					
Intergovernmental	\$ 49,881	\$ 35,000	\$ 33,125	\$ 35,000	0.00%
Investment Earnings	14,006	14,000	11,450	12,000	-14.29%
Gain (Loss) on Sale of Assets	-	-	5,450	-	-
Total Revenues	\$ 63,888	\$ 49,000	\$ 50,025	\$ 47,000	-4.08%
Total Funds Available	\$ 360,631	\$ 383,273	\$ 384,298	\$ 377,698	-1.45%
Expenditures:					
Police Dept	\$ 26,358	\$ 283,080	\$ 53,600	\$ 283,080	0.00%
Total Operating Expenditures	\$ 26,358	\$ 283,080	\$ 53,600	\$ 283,080	0.00%
Total Expenditures & Transfers	\$ 26,358	\$ 283,080	\$ 53,600	\$ 283,080	0.00%
Total Increase (Decrease)	\$ 37,530	\$ (234,080)	\$ (3,575)	\$ (236,080)	
Measurement Focus Increase (Decrease)					
Ending Fund Balance	\$ 334,273	\$ 100,193	\$ 330,698	\$ 94,618	

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

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Police Dept	\$ 26,358	\$ 283,080	\$ 53,600	\$ 283,080	0.00%
TOTAL	\$ 26,358	\$ 283,080	\$ 53,600	\$ 283,080	0.00%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Supplies	\$ 26,358	\$ 283,080	\$ 53,600	\$ 283,080	0.00%
TOTAL	\$ 26,358	\$ 283,080	\$ 53,600	\$ 283,080	0.00%



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 balances.

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 outstanding 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).

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. 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. As of FY24, there are no more plots available for sale. Due to a lack of inventory, revenue is zero unless previously purchased plots are sold back to the city.



CITY OF COLLEGE STATION

MEMORIAL CEMETERY FUND SUMMARY

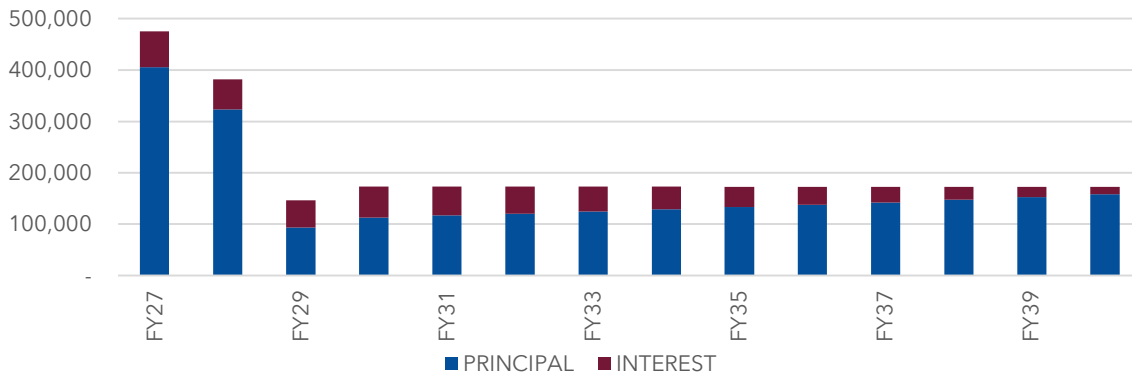
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 1,902,263	\$ 1,917,261	\$ 1,917,261	\$ 957,672	
Revenues					
Charges for Services	\$ 424,246	\$ 317,000	\$ 448,243	\$ 300,000	-5.36%
Investment Earnings	82,321	145,000	57,518	34,000	-76.55%
Total Revenues	\$ 506,567	\$ 462,000	\$ 505,761	\$ 334,000	-27.71%
Total Funds Available	\$ 2,408,830	\$ 2,379,261	\$ 2,423,022	\$ 1,291,672	-45.71%
Expenditures:					
Transfers:					
Transfers Out	472,455	472,350	472,350	475,334	0.63%
Capital Transfers Out	-	950,000	950,000	-	-100.00%
Total Transfers (Sources) Uses	472,455	1,422,350	1,422,350	475,334	-66.58%
Other (Sources) Uses					
Other	19,130	43,000	43,000	43,010	0.02%
Total Other (Sources) Uses	19,130	43,000	43,000	43,010	0.02%
Total Expenditures & Transfers	\$ 491,585	\$ 1,465,350	\$ 1,465,350	\$ 518,344	-64.63%
Total Increase (Decrease)	\$ 14,982	\$ (1,003,350)	\$ (959,589)	\$ (184,344)	
Measurement Focus Increase (Decrease)	16				
Ending Fund Balance	\$ 1,917,261	\$ 913,911	\$ 957,672	\$ 773,328	

MEMORIAL CEMETERY FUND* DEBT SERVICE REQUIREMENTS

ALL GOB & CO SERIES

FISCAL YEAR	PRINCIPAL	INTEREST	FISCAL YEAR PAYMENT	PRINCIPAL OUTSTANDING OCT. 1
FY27	405,505	69,829	475,334	2,298,601
FY28	322,885	59,271	382,156	1,893,096
FY29	93,755	52,891	146,646	1,570,211
FY30	113,121	60,104	173,225	1,476,456
FY31	116,791	56,344	173,135	1,363,335
FY32	120,641	52,415	173,055	1,246,545
FY33	124,651	48,309	172,959	1,125,904
FY34	128,851	44,018	172,869	1,001,254
FY35	133,231	39,534	172,765	872,403
FY36	137,821	34,849	172,669	739,173
FY37	142,601	29,952	172,553	601,352
FY38	147,611	24,836	172,446	458,752
FY39	152,841	19,488	172,329	311,141
FY40	158,301	13,901	172,201	158,301

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

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 2,501,611	\$ 2,819,584	\$ 2,819,584	\$ 3,095,820	
Revenues					
Charges for Services	\$ 208,957	\$ 156,000	\$ 220,776	\$ 151,000	-3.21%
Investment Earnings	116,493	98,000	98,000	108,000	10.20%
Total Revenues	\$ 325,450	\$ 254,000	\$ 318,776	\$ 259,000	1.97%
Total Funds Available	\$ 2,827,061	\$ 3,073,584	\$ 3,138,360	\$ 3,354,820	9.15%
Expenditures:					
Parks and Recreation	\$ -	\$ 42,540	\$ 42,540	\$ 73,080	71.79%
Total Operating Expenditures	\$ -	\$ 42,540	\$ 42,540	\$ 73,080	71.79%
Other (Sources) Uses					
Other	7,500	-	-	10,000	-
Total Other (Sources) Uses	7,500	-	-	10,000	-
Total Expenditures & Transfers	\$ 7,500	\$ 42,540	\$ 42,540	\$ 83,080	95.30%
Total Increase (Decrease)	\$ 317,950	\$ 211,460	\$ 276,236	\$ 175,920	
Measurement Focus Increase (Decrease)	23				
Ending Fund Balance	\$ 2,819,584	\$ 3,031,044	\$ 3,095,820	\$ 3,271,740	

CITY OF COLLEGE STATION
MEMORIAL CEMETERY MAINTENANCE FUND
OPERATIONS EXPENDITURE SUMMARY

EXPENDITURE BY DEPARTMENT						
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27	
Parks and Recreation	\$ -	\$ 42,540	\$ 42,540	\$ 73,080	71.79%	
TOTAL	\$ -	\$ 42,540	\$ 42,540	\$ 73,080	71.79%	

EXPENDITURE BY CLASSIFICATION						
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27	
Supplies	\$ -	\$ 31,500	\$ 31,500	\$ 51,500	63.49%	
Purchased Services	-	11,040	11,040	21,580	95.47%	
TOTAL	\$ -	\$ 42,540	\$ 42,540	\$ 73,080	71.79%	

CITY OF COLLEGE STATION

TEXAS AVENUE CEMETERY FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 2,198,429	\$ 2,284,881	\$ 2,284,881	\$ 2,354,655	
Revenues					
Charges for Services	\$ 440	\$ -	\$ 720	\$ -	-
Investment Earnings	98,892	80,000	70,054	83,000	3.75%
Total Revenues	\$ 99,332	\$ 80,000	\$ 70,774	\$ 83,000	3.75%
Total Funds Available	\$ 2,297,761	\$ 2,364,881	\$ 2,355,655	\$ 2,437,655	3.08%
Other (Sources) Uses					
Other	2,900	1,000	1,000	3,000	200.00%
Total Other (Sources) Uses	2,900	1,000	1,000	3,000	200.00%
Total Expenditures & Transfers	\$ 2,900	\$ 1,000	\$ 1,000	\$ 3,000	200.00%
Total Increase (Decrease)	\$ 96,432	\$ 79,000	\$ 69,774	\$ 80,000	
Measurement Focus Increase (Decrease)	(9,980)				
Ending Fund Balance	\$ 2,284,881	\$ 2,363,881	\$ 2,354,655	\$ 2,434,655	



OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds include the Public, Educational, and Governmental (PEG) Access Channel Fee, R.E. Meyer Estate Restricted Gift, Fun for All Playground, and Roadway Maintenance 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 of 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. The decrease in the supply budget is due to a one-time SLA from FY26.

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 additional revenues for this fund. This fund has been depleted and inactivated in FY26.

FUN FOR ALL PLAYGROUND FUND

The Fun for All Playground Fund was established 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 transferred current contributions to the City in with the request that the Parks Department implement additional improvements. More projects will be installed as future funding allows.

ROADWAY MAINTENANCE FEE FUND

This fund was established to collect the Roadway Maintenance Fee, which supports roadway maintenance activities throughout the City of College Station. These activities include pothole repairs and routine street maintenance. Preventive maintenance extends the useful life of roadways and reduces the need for more costly reconstruction in the future.

The City conducts pavement management assessments to evaluate roadway conditions and prioritize maintenance projects funded by the fee.

Revenues are generated through a Roadway Maintenance Fee assessed to users of the City of College Station's transportation system. FY27 revenue budgets include a 3.0% CPI-U adjustment.

The operating expenditure budget is projected to increase by 5.5%, primarily due to an increase in planned preventive maintenance activities.



CITY OF COLLEGE STATION

PUBLIC, EDUCATIONAL AND GOVERNMENTAL (PEG)

FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 550,096	\$ 636,956	\$ 636,956	\$ 508,535	
Revenues					
Other Taxes	\$ 87,666	\$ 100,000	\$ 95,564	\$ 80,000	-20.00%
Investment Earnings	26,602	20,000	23,878	20,000	0.00%
Total Revenues	\$ 114,268	\$ 120,000	\$ 119,442	\$ 100,000	-16.67%
Total Funds Available	\$ 664,364	\$ 756,956	\$ 756,398	\$ 608,535	-19.61%
Expenditures:					
Public Communications	\$ 27,414	\$ 281,000	\$ 217,863	\$ 106,000	-62.28%
Total Operating Expenditures	\$ 27,414	\$ 281,000	\$ 217,863	\$ 106,000	-62.28%
Other (Sources) Uses					
Capital Outlay	-	30,000	30,000	30,000	0.00%
Other	-	-	-	-	-
Total Other (Sources) Uses	-	30,000	30,000	30,000	0.00%
Total Expenditures & Transfers	\$ 27,414	\$ 311,000	\$ 247,863	\$ 136,000	-56.27%
Total Increase (Decrease)	\$ 86,854	\$ (191,000)	\$ (128,421)	\$ (36,000)	
Measurement Focus Increase (Decrease)	6				
Ending Fund Balance	\$ 636,956	\$ 445,956	\$ 508,535	\$ 472,535	

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

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Public Communications	\$ 27,414	\$ 281,000	\$ 217,863	\$ 106,000	-62.28%
TOTAL	\$ 27,414	\$ 281,000	\$ 217,863	\$ 106,000	-62.28%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Supplies	\$ -	\$ 175,000	\$ 174,726	\$ -	-100.00%
Purchased Services	27,414	106,000	43,137	106,000	0.00%
TOTAL	\$ 27,414	\$ 281,000	\$ 217,863	\$ 106,000	-62.28%

CITY OF COLLEGE STATION

R.E. MEYER ESTATE RESTRICTED GIFT FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 8,107	\$ -	\$ -	\$ -	
Revenues					
Contributions	\$ -	\$ -	\$ -	\$ -	-
Investment Earnings	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	-
Total Funds Available	\$ 8,107	\$ -	\$ -	\$ -	-
Expenditures:					
Parks & Recreation	\$ 8,094	\$ -	\$ -	\$ -	-
Total Operating Expenditures	\$ 8,094	\$ -	\$ -	\$ -	-
Transfers:					
Transfers Out	13	-	-	-	-
Total Transfers (Sources) Uses	13	-	-	-	-
Total Expenditures & Transfers	\$ 8,107	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ (8,107)	\$ -	\$ -	\$ -	
Measurement Focus Increase (Decrease)	0				
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	

This fund has a zero balance and no further revenue deposits will be made; the fund has been inactivated as of FY26.

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

EXPENDITURE BY DEPARTMENT						
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27	
Parks and Recreation	\$ 8,094	\$ -	\$ -	\$ -	-	
TOTAL	\$ 8,094	\$ -	\$ -	\$ -	-	

EXPENDITURE BY CLASSIFICATION						
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27	
Supplies	\$ 8,094	\$ -	\$ -	\$ -	-	
TOTAL	\$ 8,094	\$ -	\$ -	\$ -	-	

CITY OF COLLEGE STATION

FUN FOR ALL PLAYGROUND FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 483,004	\$ 246,965	\$ 246,965	\$ -	
Revenues					
Contributions	\$ -	\$ -	\$ -	\$ -	-
Investment Earnings	21,476	-	15,000	-	-
Total Revenues	\$ 21,476	\$ -	\$ 15,000	\$ -	-
Total Funds Available	\$ 504,480	\$ 246,965	\$ 261,965	\$ -	-100.00%
Other (Sources) Uses					
Capital Outlay - CIP*	257,517	-	261,965	-	-
Total Other (Sources) Uses	257,517	-	261,965	-	-
Total Expenditures & Transfers	\$ 257,517	\$ -	\$ 261,965	\$ -	-
Total Increase (Decrease)	\$ (236,041)	\$ -	\$ (246,965)	\$ -	
Measurement Focus Increase (Decrease)	2				
Ending Fund Balance	\$ 246,965	\$ 246,965	\$ -	\$ -	

*Capital construction is budgeted on a CIP project but charged directly to this fund. The budget for this project is managed life-to-date, therefore budgets approved in prior fiscal years are available to spend until the project is complete.

CITY OF COLLEGE STATION

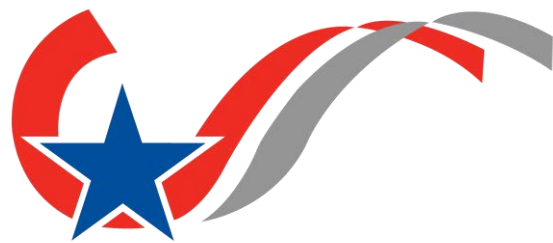
ROADWAY MAINTENANCE FEE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 268,541	\$ 223,747	\$ 223,747	\$ 258,144	
Revenues					
Residential	\$ 2,866,018	\$ 2,992,000	\$ 2,939,000	\$ 3,239,000	8.26%
Commercial	1,290,643	1,340,900	1,300,000	1,381,000	2.99%
Multifamily	2,775,505	2,869,100	2,679,400	2,768,000	-3.52%
Fines and Penalties	79,274	50,500	75,200	79,000	56.44%
Other Revenue	(194)	-	-	-	-
Investment Earnings	18,453	12,000	22,400	7,000	
Total Revenues	\$ 7,029,699	\$ 7,264,500	\$ 7,016,000	\$ 7,474,000	2.88%
Total Funds Available	7,298,240	7,488,247	7,239,747	7,732,144	3.26%
Expenditures:					
Public Works Dept	\$ 6,357,028	\$ 6,700,000	\$ 6,500,000	\$ 7,070,000	5.52%
Total Operating Expenditures	\$ 6,357,028	\$ 6,700,000	\$ 6,500,000	\$ 7,070,000	5.52%
Transfers:					
Interdept Exp - Utility Billing	94,417	138,593	127,000	138,594	0.00%
Shared Services Transfers Out	324,900	354,603	354,603	337,893	-4.71%
Total Transfers (Sources) Uses	419,317	493,196	481,603	476,487	-3.39%
Other (Sources) Uses					
Other	38,307	-	-	-	-
Contingency	-	50,000	-	50,000	0.00%
Total Other (Sources) Uses	38,307	50,000	-	50,000	0.00%
Total Expenditures & Transfers	\$ 6,814,652	\$ 7,243,196	\$ 6,981,603	\$ 7,596,487	4.88%
Total Increase (Decrease)	\$ 215,047	\$ 21,304	\$ 34,397	\$ (122,487)	
Measurement Focus Increase (Decrease)	(259,841)		-		
Ending Fund Balance	\$ 223,747	\$ 245,051	\$ 258,144	\$ 135,657	

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

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Public Works	\$ 6,357,028	\$ 6,700,000	\$ 6,500,000	\$ 7,070,000	5.52%
TOTAL	\$ 6,357,028	\$ 6,700,000	\$ 6,500,000	\$ 7,070,000	5.52%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Maintenance	\$ 572,028	\$ 600,000	\$ 500,000	\$ 600,000	0.00%
Purchased Services	5,785,000	6,100,000	6,000,000	6,470,000	6.07%
TOTAL	\$ 6,357,028	\$ 6,700,000	\$ 6,500,000	\$ 7,070,000	5.52%



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 involve the design or construction of multiple assets (e.g., streets and utilities), they are coordinated between the relevant departments.

OVERVIEW

Governmental CIP covers Streets, Parks, Facilities, and IT projects. These 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.

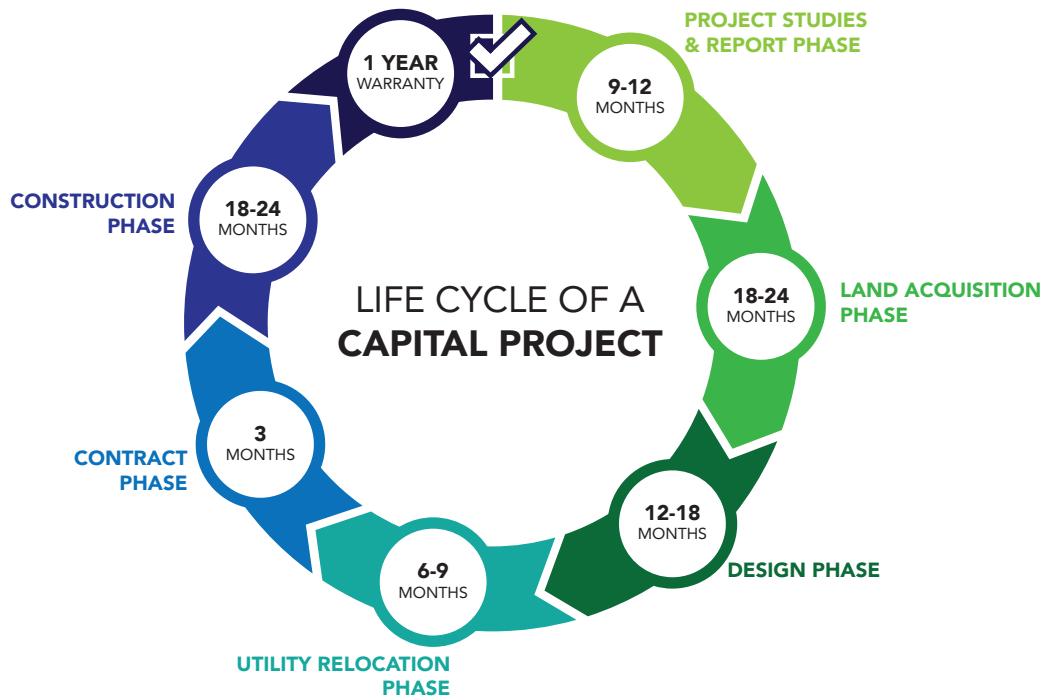
Enterprise CIP primarily covers Electric, Water, and Wastewater projects (e.g., rehabilitated or expanded utility lines) that improve or add infrastructure and service to existing or developing neighborhoods. These projects lower maintenance and repair costs and improve community conditions (e.g., increased 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 Fund, 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 maintenance costs 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.

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. Many of these projects are under construction or are complete. After the election, the 2022 CAC is no longer active.

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 and Capital Projects Operations, Finance submits selected unfunded projects, their budget appropriations, and funding to City Council as part of the Budget process. City Council determines what capital projects to add to the budget.



FY27 CONSIDERATIONS

The FY27 Budget includes appropriations for City-wide Drainage Improvements, Signals and Intersections, Corporate Parkway (near Midtown), and increased funding for various Rock Prairie Road projects.

We are also including construction budgets for projects that will accommodate the next 5+ years of community growth. The Electric utility is continuing construction on a new operations building and a new substation. The construction of 3 new water wells will also continue into FY27. A major rehabilitation of Water Well #9 is also projected to being in FY27 while a major filter improvement project will begin at the Carter Creek Wastewater Treatment Plant.

The FY27 Budget also fully appropriates the construction budget for the new Public Works Operations Center and an amount for Northgate and Wolf Pen Creek Improvements. The second phase for Texas Independence Park construction and various City-wide Neighborhood Parks Improvements are also included in FY27.

The largest capital project currently underway is the design and construction of three new water wells and the associated collection lines. We anticipate these costs will continue throughout FY27. When complete, the City expects that these new water wells will secure additional water supply for the broader community that will last beyond the forecasts presented in this document. As a result, the City is strategically planning not just for current consumption patterns, but also securing future resources that will benefit residents years from now. Additional well rehabilitation and reconstruction projects are also planned for future fiscal years. However, as these projects move forward, future rates increases will be necessary to offset rising interest rates and material costs.

CAPITAL BUDGETING

The City prepares a 5-year CIP Budget and a 10-year debt service projection, which Council reviews as part of the budget process. The CIP Budget presents all authorized anticipated capital expenses and includes 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 \$10,000 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 reflects significant non-routine (i.e., not operations or maintenance related) expenses for capital projects, which 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. The CIP Budget also includes projects from prior fiscal years. Previously approved appropriations roll forward each fiscal year, while additional appropriations may be needed as projects progress. As a result, current year appropriations may not equal projects' total expenditures.

Capital budget appropriations are life-to-date, meaning they are available to spend over multiple years. As project costs are incurred, the appropriations available for future expenses will decrease. For example, a project with a \$5 million budget will incur a total of \$5 million over multiple years until the project is complete. This does not imply spending \$5 million annually as most projects will not utilize their entire budget in a single fiscal year. The City conservatively funds projects by only issuing the debt needed to cover the forecasted costs each fiscal year.

With each budget, projects may only have appropriations to cover engineering/design and land acquisition costs. Once design is complete, projected construction costs will be reviewed and revised. Subsequently, these projects will receive additional appropriations to cover upcoming construction contracts.

The CIP Budget Book presents workbooks with specific costs and timing. Projects with projected costs in future fiscal years not covered by this Budget (e.g., FY28 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. Future projects shown on the schedule may not have current year budget appropriations as no immediate costs are expected.

A full discussion of the capital projects, funding mechanisms and planned capital activity can be found in the following pages. The City produces a Capital Project Budget Supplement that contains a complete list of approved and appropriated projects along with project-specific details and scope. The Supplement is available at <https://www.cstx.gov/your-government/budget-and-finance/financial-reports-and-audits/>.





GOVERNMENTAL CIP

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

STREETS PROJECTS

Street capital appropriations total \$32,401,078 with FY27 funding of \$29,055,250. Funding sources include forecasted Certificates of Obligation and investment earnings. Projects with expected activity include:

- Rehabilitation Projects
 - James Parkway and Puryear Drive Rehab (in coordination with Thomas Park Improvements)
 - Krenek Tap Rehabilitation
 - Rock Prairie Road Rehabilitation - W.D. Fitch to City Limits
- Extension/Capacity Projects
 - Barron Realignment
 - Jones Butler Road Extension and Roundabout
 - Rock Prairie Road East - Town Lake to William D Fitch (2022 Bond Election)
 - Corporate Parkway/Midtown Baseball and Business Road Design
- Traffic, Sidewalk, and Trails Projects
 - City-wide Signals and Intersection Improvements
 - City-wide Sidewalks and Trails



PARKS PROJECTS

Parks capital appropriations total \$28,587,084, with FY27 funding of \$13,037,900. Funding sources include General Obligation Bonds, Certificates of Obligation, investment earnings, and Field Redevelopment Revenue. Projects with expected activity include:

- Field Redevelopment (Annual)
- Texas Independence Park at Midtown Construction
- City-Wide Parks Improvements
- Mable Clare Thomas Park Redevelopment (2022 Bond Election)
- Wolf Pen Creek Improvements

FACILITIES & IT PROJECTS

Facilities & IT capital appropriations total \$60,354,499 with FY27 funding of \$22,702,800. Funding sources include forecasted Certificates of Obligation and investment earnings. Projects with expected activity include:

- Facilities Projects:
 - New Public Works Operations Center
 - Facilities Improvements and Deferred Maintenance
- IT Projects:
 - Technology Security Improvements



ENTERPRISE CIP

Enterprise projects are funded by the revenues from utility rates charged to utility customers. The City uses utility revenue to fund projects directly or uses it to service debt.

ELECTRIC PROJECTS

Electric capital appropriations total \$33,017,264, with FY27 funding of \$30,121,600. Funding sources include projected Certificates of Obligation, utility revenue, and investment earnings. Project categories with significant activity or appropriations include:

- General Plant: encompasses yard improvements, mapping enhancements, plant tools, operational enhancements, and annual compliance and security enhancements. This category also includes initial design for Utility Service Center improvements.
- Overhead System Improvements: covers distribution automation enhancements, State Highway 6 (SH 6) and other distribution relocations, additional feeder replacements and relocations, and annual pole replacements.
- Underground System Improvements: includes construction of various feeder bores/exits (including those related to State Highway 6, Graham Road/Victoria Avenue, Wellborn and Fitch, and a feeder along Greens Prairie) and transformer rehabilitations.
- New Services and System Extensions: consists of new services for various customer classes including apartments, commercial, subdivisions, and their service meters and transformers.
- Thoroughfare Street Lighting: covers replacements and upgrades to existing streetlights.
- Substations and Transmission: includes CSSE Substation engineering, SCADA enhancements and upgrades, additional firewall and protection infrastructure, and gate operator upgrades.

The largest changes to the Electric capital budget include State Highway 6 relocation costs, the CSSE engineering costs, firewall upgrades, other transmission and reconductoring costs, and various underground improvements. Electric must also contend with significant increases in capital material costs, limited equipment availability, and rising labor costs.

WATER PROJECTS

Water capital appropriations total \$20,932,696, with FY27 funding of \$59,902,300. Funding sources include Certificates of Obligation, a transfer from operations, and investment earnings. Projects with expected activity include:

- Production Projects
 - Three New Water Wells (10, 11, & 12) and Collection Line
 - Existing Well Rehabilitations
- Transmission and Distribution Projects
 - Jones Butler Water Line Rehabilitation
 - Marion Pugh Water Line Rehabilitation
 - Corporate Parkway/Midtown Baseball and Business Infrastructure
- Rehabilitation Projects
 - State Highway 6 Water Line Relocations
 - College Heights Water Line Rehabilitation
 - Carter's Grove Water Line Rehabilitation

Due to the expected construction cost of the new water wells, collection line, and well rehabilitation projects, future budgets may include additional rate increases. We anticipate issuing Certificates of Obligation to pay for these projects to secure our current and future water supply.

WASTEWATER PROJECTS

Wastewater capital appropriations total \$4,702,316, with FY27 funding of \$31,830,500. Funding sources include Certificates of Obligation, a transfer from operations, and investment earnings. Projects with expected activity include:

- Collection Projects
 - Northeast Trunkline (various Phases)
 - Alum Creek Sewer Trunkline
- Rehabilitation Projects
 - State Highway 6 Sewer Relocations
 - Jones Butler Sewer Line Rehabilitation
 - Krenek Tap Sewer Line Rehabilitation
 - College Heights Sewer Line Rehabilitation
 - Carter's Grove Sewer Line Rehabilitation
- Treatment and Disposal Projects
 - Carter Creek Wastewater Treatment Plant Filter Improvements

NORTHGATE PARKING GARAGE PROJECTS

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





SPECIAL REVENUE CIP

Special Revenue CIP are funded by fees and taxes from special revenue funds.

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 FY27 capital appropriations, projected expenses, or transfers.

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. There are no FY27 Cemetery capital appropriations.

FUN FOR ALL FUND PROJECTS

Please see the Fun for All Fund Summary and related text for budgeted capital expenses. There are no FY27 Fun for All capital appropriations.

PARK LAND DEDICATION PROJECTS

The City collects Park Land contributions in dedicated Zones. As contributions are received, staff identifies possible projects and submits them to Council for consideration via Budget Amendment. Approved eligible projects use accumulated contributions to pay for design and construction costs. Existing capital appropriations approved in prior fiscal years carry forward until the project is complete. There are no new FY27 capital appropriations in any Park Land Zone.

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 Zone they were received in. Additionally, collected revenue can only be used for sidewalk and non-vehicular multi-use path construction, reconstruction, and/or land acquisition.

Existing capital appropriations approved in prior fiscal years carry forward until projects are complete. Sidewalk Zone contributions remain highly variable. As contributions are received, staff identifies possible projects and submits them to Council for consideration via Budget Amendment. Unspent contributions remain in the Zone they were received and are available for future use. There are no new FY27 capital appropriations in any Sidewalk Zone.

DRAINAGE UTILITY PROJECTS

Drainage projects are funded by residential and commercial drainage revenue. FY27 drainage capital appropriations total \$1,500,000 for the following projects:

- Minor Drainage Improvements that arise during the fiscal year
- Future Drainage Improvements (to be identified/scoped in FY27)





CIP O&M COSTS

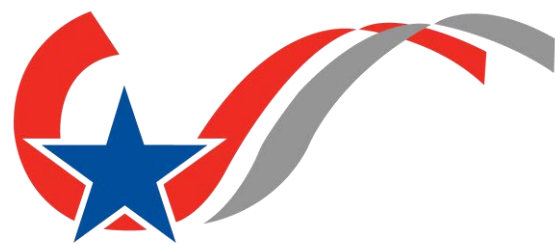
Due to the nature of capital projects, additional on-going Operations and Maintenance (O&M) expenses may be incurred in various funds (e.g., Governmental projects affect the General Fund).

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 these 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.





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

GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

				BUDGET APPROPRIATIONS		ACTUALS		
				PROJECT #	TOTAL BUDGET	THROUGH FY26	FY27	THROUGH FY24
BEGINNING FUND BALANCE:								
							\$	-
								27,450,000
								-
								-
								-
								-
								1,468,000
								137,250
								\$ 29,055,250
TOTAL RESOURCES AVAILABLE								
STREET REHABILITATION PROJECTS								
	3	FRANCIS DRIVE REHABILITATION PH III	ST2100	300,000	300,000	-		194,133
W-WW	3	LINCOLN AVENUE REHABILITATION	ST1801	8,800,000	8,800,000	-		1,807,604
	3	WILLIAM D FITCH REHAB PH I - SH30 TO TONKAWAY L	ST2000	5,750,000	5,750,000	-		286,826
	3	WILLIAM D FITCH REHAB PH II - TONKAWAY LAKE RD t	ST2001	6,900,000	5,400,000	-		240,006
	3	WILLIAM D FITCH REHAB PH III	ST2507	2,300,000	2,300,000	-		-
	3	VICTORIA AVE ROUNDABOUT/SIDEWALKS	ST1901	4,300,000	4,300,000	-		515,771
W	3	LUTHER ST REHAB - MARION PUGH TO PENBERTHY	ST2002	3,050,000	2,750,000	-		1,913,541
COUNCIL	3	JAMES PKWY & PURYEAR DR - SOUTH OF FRANCIS	ST2003	6,550,000	6,550,000	-		268,084
WW	3	KRENEK TAP REHAB	ST2101	10,099,785	8,599,785	-		504,168
	3	SOUTHWEST PARKWAY DRAINAGE	SD2500	850,000	850,000	-		-
W-WW	3	MARION PUGH REHAB - LUTHER TO GEORGE BUSH	ST1902	4,995,000	4,955,000	-		275,365
W-WW	3	SHADY DRIVE REHAB	TBD	-	-	-		-
	3	ROCK PRAIRIE RD REHAB - WD FITCH TO CITY LIMITS	ST2400	9,400,000	4,400,000	5,000,000		127
		FUTURE STREETS REHAB	TBD	-	-	-		-
		CITYWIDE DRAINAGE IMPROVEMENTS	ST2700	2,500,000	-	2,500,000		-
	3	STREETS REVOLVER	ST2301	2,500,000	2,500,000	-		-
COMMITTED SUBTOTAL					\$ 57,454,785	\$ 7,500,000	\$ 6,005,624	
STREET EXTENSION/CAPACITY IMPROVEMENT PROJECTS								
	3	OVERSIZE PARTICIPATION	ST1701	250,000	250,000	250,000		-
FY15 CAC	RR/3	CAIN/DEACON UNION PACIFIC RAILROAD CROSS SWIT	ST1602	9,050,000	9,050,000	-		8,134,580
FY15 CAC	3	DESIGN OF FM 2818 CAPACITY IMPROVEMENTS	ST1603	1,697,000	1,697,000	-		1,423,460
FY15 CAC	IF/RR/3	ROCK PRAIRIE RD WEST - WELLBORN TO CITY LIMITS	ST1604	7,443,000	7,443,000	-		7,375,286
	IF/3	ROCK PRAIRIE RD - SH6 TO TOWN LAKE	ST2004	8,950,000	8,950,000	-		4,209,603
FY15 CAC	IF/RR/3	BARRON REALIGNMENT*	ST1605	10,000,000	10,000,000	-		1,867,174
FY15 CAC	IF/RR/3	CAPSTONE REALIGNMENT	ST2501	8,000,000	8,000,000	-		-
FY15 CAC	IF/3	GREENS PRAIRIE RD-ARRINGTON TO CL W OF WS PHIL	ST1702	10,657,200	10,657,200	-		10,379,406
	1	GREENS PRAIRIE RD - COUNTY PORTION	ST2300	12,500,000	11,300,000	1,200,000		25,476
	3	JONES BUTLER ROAD EXTENSION AND ROUNDABOUT	ST2006	5,725,000	5,725,000	-		592,050
2022 GOB	4	ROCK PRAIRIE RD EAST - TOWN LAKE TO W.D. FITCH	ST2303	27,200,000	26,600,000	600,000		543,141
		MIDTOWN SIGNAGE	ST2701	700,000	-	700,000		-
		MIDTOWN BASEBALL/BUSINESS ROAD	ST2603	14,000,000	3,000,000	11,000,000		-
		UNIVERSITY DRIVE - PEDESTRIAN CROSSING	TBD	-	-	-		-
		FUTURE STREET EXTENSION	TBD	-	-	-		-
COMMITTED SUBTOTAL					\$ 102,672,200	\$ 13,750,000	\$ 34,550,176	

GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

ACTUALS	PROJECTED EXPENDITURES						
FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
\$ 69,966,871	\$ 65,514,928	\$ 41,738,294	\$ 21,115,411	\$ 20,661,042	\$ 12,392,282	\$ 11,626,282	\$ 11,233,282
\$ -	\$ -	\$ -	\$ 12,000,000	\$ 2,000,000	\$ -	\$ -	\$ -
-	-	27,450,000	36,775,000	12,000,000	15,500,000	17,000,000	-
7,361,770	-	-	-	-	-	-	-
1,200,000	1,600,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,160,270	2,293,000	1,468,000	739,000	723,000	434,000	407,000	393,000
12,790	-	137,250	243,875	70,000	77,500	85,000	-
\$ 11,734,830	\$ 3,893,000	\$ 29,055,250	\$ 49,757,875	\$ 14,793,000	\$ 16,011,500	\$ 17,492,000	\$ 393,000
\$ 81,701,701	\$ 69,407,928	\$ 70,793,544	\$ 70,873,286	\$ 35,454,042	\$ 28,403,782	\$ 29,118,282	\$ 11,626,282
412	-	-	-	-	-	-	-
3,990,303	2,998,179	-	-	-	-	-	-
4,979,069	423,872	-	-	-	-	-	-
36,393	4,215,247	743,358	-	-	-	-	-
-	90,000	1,910,000	-	-	-	-	-
29,529	1,200,932	2,332,534	-	-	-	-	-
37,037	6,983	-	-	-	-	-	-
4,250	601,640	5,662,582	289,236	-	-	-	-
51,923	4,899,362	2,102,470	-	-	-	-	-
49,299	770,824	-	-	-	-	-	-
297,660	2,108,389	699,463	-	-	-	-	-
-	-	-	-	-	-	100,000	900,000
2,133	682,334	2,268,650	5,989,739	-	-	-	-
-	-	-	2,500,000	2,500,000	5,000,000	-	-
-	-	2,500,000	-	-	-	-	-
-	-	-	-	-	500,000	2,000,000	-
\$ 9,478,008	\$ 17,997,762	\$ 18,219,057	\$ 8,778,975	\$ 2,500,000	\$ 5,500,000	\$ 2,100,000	\$ 900,000
-	250,000	100,000	100,000	100,000	100,000	100,000	100,000
158,241	191,816	-	-	-	-	-	-
2,127	58,500	-	-	-	-	-	-
3,745	-	-	-	-	-	-	-
4,428,992	224,936	-	-	-	-	-	-
190,835	2,287,500	5,195,000	-	-	-	-	-
4,295	75,000	860,000	7,013,000	-	-	-	-
21,709	22,000	-	-	-	-	-	-
104,681	635,000	9,707,000	1,865,000	-	-	-	-
35,260	660,500	1,342,000	2,325,000	1,015,000	-	-	-
479,124	1,658,991	1,698,798	11,496,252	11,276,760	-	-	-
-	-	700,000	-	-	-	-	-
-	-	3,000,000	10,975,000	-	-	-	-
-	-	-	-	-	-	15,000,000	-
-	-	-	-	3,000,000	9,000,000	-	-
\$ 5,429,009	\$ 6,064,243	\$ 22,602,798	\$ 33,774,252	\$ 15,391,760	\$ 9,100,000	\$ 15,100,000	\$ 100,000

GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

				BUDGET APPROPRIATIONS		ACTUALS
PROJECT # TOTAL BUDGET				THROUGH FY26	FY27	THROUGH FY24
TRAFFIC PROJECTS						
3	BARRON RD/DECATUR SIGNAL	ST1704	750,000	750,000	-	2,175
3	HOLLEMAN DR WEST/JONES BUTLER ROUNDABOUT	ST2102	1,200,000	1,200,000	-	200,656
	PEBBLE CREEK PKWY/WD FITCH SIGNAL	ST2401	750,000	750,000	-	2,189
	CITYWIDE SIGNALS AND INTERSECTIONS	ST2702	6,000,000	-	6,000,000	-
COMMITTED SUBTOTAL				\$ 2,700,000	\$ 6,000,000	\$ 205,020
SIDEWALKS & TRAILS						
GRANT	GEORGE BUSH DRIVE SEPARATED BIKE LANES	GT2206	750,000	750,000	-	565,944
GRANT	FM2818 SHARED USE PATH	GT2205	137,000	137,000	-	126,051
	SIDEWALKS AND TRAILS	TBD	-	-	-	-
3	CITYWIDE SIDEWALKS	ST2502	3,000,000	2,650,000	350,000	-
3	BEE CREEK TRIBUTARY B TRAIL	ST2503	2,000,000	1,000,000	1,000,000	-
3	SPRING CREEK TRAIL PH IV	ST2504	800,000	470,000	330,000	-
3	BEE CREEK TRAIL	ST2505	2,500,000	1,630,000	870,000	-
COMMITTED SUBTOTAL				\$ 6,637,000	\$ 2,550,000	\$ 691,995
CAPITAL PROJECTS SUBTOTAL				\$ 169,463,985	\$ 29,800,000	\$ 41,452,815
CLOSED PROJECTS						
OTHER					2,000,000	
TRANSFERS OUT					-	
PROFESSIONAL SERVICES					-	
DEBT ISSUANCE COSTS					137,250	
SHARED SERVICES TRANSFER OUT					463,828	

TOTAL EXPENDITURES

\$ 32,401,078

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 payment from Brazos County.

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

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

4 Project funded via November 2022 GOB Authorization

GENERAL GOVERNMENT

STREETS, TRAFFIC, SIDEWALKS, AND TRAILS CAPITAL IMPROVEMENT PROJECTS

ACTUALS FY25	PROJECTED EXPENDITURES						
	FY26	FY27	FY28	FY29	FY30	FY31	FY32
57,096	583,229	107,500	-	-	-	-	-
414,768	392,533	-	-	-	-	-	-
71,193	461,618	152,500	-	-	-	-	-
-	-	1,500,000	1,500,000	1,500,000	1,500,000	-	-
\$ 543,057	\$ 1,437,380	\$ 1,760,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -
10,702	18,398	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,000,000	3,000,000	-	-	-
26,106	927,141	2,036,469	-	-	-	-	-
19,607	150,234	1,004,564	749,260	-	-	-	-
18,409	128,377	329,639	298,018	-	-	-	-
12,852	222,896	1,124,528	1,067,864	-	-	-	-
\$ 87,675	\$ 1,447,046	\$ 4,495,200	\$ 5,115,142	\$ 3,000,000	\$ -	\$ -	\$ -
\$ 15,537,748	\$ 26,946,431	\$ 47,077,055	\$ 49,168,369	\$ 22,391,760	\$ 16,100,000	\$ 17,200,000	\$ 1,000,000
165,354	-	-	-	-	-	-	-
-	203,857	2,000,000	300,000	100,000	100,000	100,000	100,000
-	-	-	-	-	-	-	-
1,948	100,000	-	-	-	-	-	-
-	-	137,250	243,875	70,000	77,500	85,000	-
461,794	419,346	463,828	500,000	500,000	500,000	500,000	500,000
\$ 16,166,843	\$ 27,669,634	\$ 49,678,133	\$ 50,212,244	\$ 23,061,760	\$ 16,777,500	\$ 17,885,000	\$ 1,600,000
(19,930)							
\$ 65,514,928	\$ 41,738,294	\$ 21,115,411	\$ 20,661,042	\$ 12,392,282	\$ 11,626,282	\$ 11,233,282	\$ 10,026,282
9,747,295	9,747,295	\$ 9,747,295	\$ 9,747,295	\$ 9,747,295	\$ 9,747,295	\$ 9,747,295	\$ 9,747,295
\$ 55,767,633	\$ 31,990,999	\$ 11,368,116	\$ 10,913,747	\$ 2,644,987	\$ 1,878,987	\$ 1,485,987	\$ 278,987

GENERAL GOVERNMENT

PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS		
	PROJECT #	TOTAL BUDGET	THROUGH FY26	FY27
BEGINNING FUND BALANCE:				
GENERAL OBLIGATION BONDS				\$ 1,500,000
CERTIFICATES OF OBLIGATIONS				11,000,000
HOT FUND TRANSFERS				-
GENERAL FUND TRANSFERS				-
CEMETERY TRANSFERS				
INVESTMENT EARNINGS				310,400
FIELD REDEVELOPMENT FEE REVENUE				165,000
OTHER				62,500
SUBTOTAL				<u>\$13,037,900</u>
TOTAL RESOURCES AVAILABLE				
PARK PROJECTS				
1 FIELD REDEVELOPMENT (ANNUAL)	PK2500	150,000	150,000	150,000
NEIGHBORHOOD PARKS REVOLVING FUND	PK0912	1,696,898	1,696,898	-
2 TEXAS INDEPENDENCE PARK AT MIDTOWN DEV.	PK2501	25,400,000	9,200,000	16,200,000
3 CITY BASEBALL FIELDS	PK2502	20,000,000	20,000,000	-
*2 MABLE CLARE THOMAS PARK INFRASTRUCTURE IMP.	PK1901	429,000	429,000	-
4 VPAC IMPROVEMENTS	PK2200	600,000	600,000	-
2 PARKS CITYWIDE REVOLVING PROJECT	PK2503	2,500,000	2,500,000	-
CITYWIDE PARKS IMPROVEMENTS	PK2700	5,000,000	-	5,000,000
5 BACHMANN LITTLE AND SENIOR LEAGUE BLDGS.	PK2304	7,500,000	7,500,000	-
5 PICKLEBALL/FUTSAL COURTS	PK2305	1,700,000	1,700,000	-
5 BEE CREEK AND CENTRAL PARK TENNIS COURTS	PK2306	1,700,000	1,700,000	-
5 MABLE CLARE THOMAS PARK REDEVELOPMENT	PK2307	8,171,000	8,171,000	-
5 LINCOLN CENTER AREA IMPROVEMENTS	PK2308	1,200,000	1,200,000	-
5 CENTRAL PARK OPERATIONS SHOP	PK2309	7,700,000	4,500,000	-
CEMETERY COLUMBARIUM	PK2601	950,000	950,000	-
SYNTHETIC FIELD REPLACEMENTS	PK2603	1,500,000	1,500,000	-
WOLF PEN CREEK IMPROVEMENTS	PK2701	7,000,000	-	7,000,000
HENSEL PARK	PKTBD	-	-	-
COMMITTED PARKS PROJECTS SUBTOTAL			<u>\$ 61,796,898</u>	<u>\$ 28,350,000</u>
APPROVED PROJECTS WITH EXPECTED FUTURE DEBT				
2 FUTURE AMENITIES & IMPROVEMENTS	PK2003	1,000,000	1,000,000	-
ASSIGNED SUBTOTAL			<u>\$ 1,000,000</u>	<u>\$ -</u>
CAPITAL PROJECTS SUBTOTAL			<u>\$ 62,796,898</u>	<u>\$ 28,350,000</u>
CLOSED PROJECTS				
TRANSFERS OUT				-
MISCELLANEOUS				-
PARKS PROJECT TRANSFERS	PKXTRANSFR			-
NATIVE PLANT CONSERVATION	PK2606	52,000	52,000	-
DEBT ISSUANCE COST				62,500
SHARED SERVICES TRANSFER OUT				174,584
TOTAL EXPENDITURES				<u>\$ 28,587,084</u>
MEASUREMENT FOCUS INCREASE (DECREASE)				
ENDING FUND BALANCE:				
ASSIGNED FIELD REDEVELOPMENT BALANCE				
ENDING UNASSIGNED FUND BALANCE:				

- 1 Field Redevelopment includes PK2500, PK1011, PK1012, and PK1014. These are annual projects funded by fees.
- 2 Indicates projects funded through Certificates of Obligation.
- 3 Project funded via Certificates of Obligation, transfers from the HOT fund, and a General Fund Transfer.
- 4 Project funded via transfers from the General Fund.
- 5 Approved by voters during the November 2022 Bond Election.
- * Project previously known as Thomas Park Rehab; combined with Streets project ST2003 and Parks project PK2307

GENERAL GOVERNMENT

PARKS AND RECREATION CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY24	ACTUALS FY25	PROJECTED EXPENDITURES					
		FY26	FY27	FY28	FY29	FY30	FY31
	\$ 38,958,510	\$ 27,106,116	\$ 15,601,515	\$ 9,384,716	\$ 8,719,016	\$ 9,128,216	\$ 9,501,716
	\$ 3,350,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
	-	-	11,000,000	18,000,000	-	5,000,000	5,000,000
	-	1,500,000	-	-	-	-	-
	-	-	-	-	-	-	-
		950,000					
	1,486,653	948,700	310,400	328,500	305,200	319,500	332,600
	162,167	165,000	165,000	165,000	165,000	165,000	160,000
	238,565	52,000	62,500	840,000	-	25,000	25,000
	<u>\$5,237,386</u>	<u>\$3,615,700</u>	<u>\$13,037,900</u>	<u>\$19,333,500</u>	<u>\$470,200</u>	<u>\$5,509,500</u>	<u>\$5,517,600</u>
	\$44,195,896	\$30,721,816	\$28,639,415	\$28,718,216	\$9,189,216	\$14,637,716	\$15,019,316
VARIES BY YEAR	-	177,500	70,000	50,000	60,000	60,000	20,000
716,783	-	-	980,115	-	-	-	-
381	756,329	7,288,500	7,500,000	9,850,000	-	-	-
214	1,335,469	-	-	-	-	-	-
371,496	-	-	-	-	-	-	-
68,590	45,710	283,686	200,000	-	-	-	-
-	137,721	1,494,944	245,000	-	-	-	-
-	-	-	800,000	4,200,000	-	-	-
827,630	6,009,560	697,700	-	-	-	-	-
162,265	1,399,567	8,910	-	-	-	-	-
152,481	1,460,922	84,823	-	-	-	-	-
73,375	180,022	1,187,200	5,722,500	1,112,200	-	-	-
98,349	35,158	1,087,653	-	-	-	-	-
411,916	4,028,591	5,400	-	-	-	-	-
-	-	950,000	-	-	-	-	-
-	-	1,500,000	-	-	-	-	-
-	-	-	3,500,000	3,500,000	-	-	-
-	-	-	-	-	-	5,000,000	5,000,000
<u>\$ 2,883,479</u>	<u>\$ 15,389,048</u>	<u>\$ 14,766,316</u>	<u>\$ 19,017,615</u>	<u>\$ 18,712,200</u>	<u>\$ 60,000</u>	<u>\$ 5,060,000</u>	<u>\$ 5,020,000</u>
-	-	-	-	1,000,000	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 2,883,479</u>	<u>\$ 15,389,048</u>	<u>\$ 14,766,316</u>	<u>\$ 19,017,615</u>	<u>\$ 19,712,200</u>	<u>\$ 60,000</u>	<u>\$ 5,060,000</u>	<u>\$ 5,020,000</u>
	1,517,645		-	-	-	-	-
	343	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	52,000	-	-	-	-	-
	38,565	-	62,500	90,000	-	25,000	25,000
	173,547	301,985	174,584	197,000	1,000	51,000	50,000
<u>\$ 17,119,147</u>	<u>\$ 15,120,301</u>	<u>\$ 19,254,699</u>	<u>\$ 19,999,200</u>	<u>\$ 61,000</u>	<u>\$ 5,136,000</u>	<u>\$ 5,095,000</u>	
	29,368						
\$ 27,106,116	\$ 15,601,515	\$ 9,384,716	\$ 8,719,016	\$ 9,128,216	\$ 9,501,716	\$ 9,924,316	
795,618	783,118	878,118	993,118	1,098,118	1,203,118	1,343,118	
<u>\$ 26,310,498</u>	<u>\$ 14,818,397</u>	<u>\$ 8,506,598</u>	<u>\$ 7,725,898</u>	<u>\$ 8,030,098</u>	<u>\$ 8,298,598</u>	<u>\$ 8,581,198</u>	

GENERAL GOVERNMENT

FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS		ACTUALS
PROJECT #	TOTAL BUDGET THROUGH FY26	FY27	THROUGH FY24	
BEGINNING FUND BALANCE:				
GENERAL OBLIGATION BONDS		\$ -		
CERTIFICATES OF OBLIGATIONS		22,500,000		
INTRAGOVERNMENTAL TRANSFERS		-		
INVESTMENT EARNINGS		202,800		
OTHER		-		
SUBTOTAL		<u>\$ 22,702,800</u>		
TOTAL RESOURCES AVAILABLE				
PUBLIC FACILITIES PROJECTS				
1 FLEET FUEL SYSTEM REHAB - ARNOLD ROAD	CO1902	2,325,000	2,325,000	- 2,232,159
1 CITY GATEWAY SIGN #3 (WEST)	GG1901	400,000	400,000	- 28,503
1 FLEET FUEL SYSTEM REHAB - KING COLE	GG2300	222,000	222,000	- 24,313
2 FIRE STATION #7	GG2306	18,000,000	18,000,000	- 1,193,748
1 CITY GATEWAY SIGN #4 (EAST)	GG2400	400,000	400,000	- -
1 FACILITIES DEFERRED MAINTENANCE	GG2401	5,000,000	5,000,000	- 634
PUBLIC WORKS BACKUP GENERATOR	GG2407	435,000	435,000	- 7,761
FACILITIES IMPROVEMENTS	GG2500	4,598,000	4,598,000	- -
PUBLIC WORKS OPERATIONS CENTER	GG2505	60,000,000	5,000,000	55,000,000 2,371
NORTHGATE IMPROVEMENTS		5,000,000	- 5,000,000	
COMMITTED FACILITIES SUBTOTAL		<u>\$ 36,380,000</u>	<u>\$ 60,000,000</u>	<u>\$ 3,489,488</u>
TECHNOLOGY/EQUIPMENT PROJECTS				
CAD/RMS REPLACEMENT	CO1301	2,703,900	2,703,900	- 2,667,864
1 PRIOR IT FIBER OPTIC INFRASTRUCTURE	CO1701	675,000	675,000	- 558,155
1 UTILITY BILLING REPLACEMENT	CO2200	1,260,000	1,260,000	- 1,172,995
CAD/RMS SERVER	CO2401	180,000	211,100	- -
PUBLIC WORKS TRAFFIC FIBER	CO2500	1,575,000	1,575,000	- 2,243
CITYWIDE RADIO REPLACEMENTS	CO2501	5,500,000	5,500,000	- -
TRAFFIC SWITCH REPLACEMENT	CO2502	490,000	462,784	- -
DOOR BADGE ACCESS REPLACEMENT	CO2503	405,000	432,216	- -
NEW IT FIBER OPTIC INFRASTRUCTURE	CO2510	525,000	525,000	- -
1 TECHNOLOGY SECURITY IMPROVEMENTS	CO2600	995,000	963,900	- -
CITYWORKS TRIMBLE REPLACEMENT	CO2601	450,000	450,000	- -
COMMITTED IT SUBTOTAL		<u>\$ 14,758,900</u>	<u>\$ -</u>	<u>\$ 4,401,257</u>
CAPITAL PROJECTS SUBTOTAL		<u>\$ 51,138,900</u>	<u>\$ 60,000,000</u>	<u>\$ 7,890,745</u>
CLOSED PROJECTS				
DEBT ISSUANCE COSTS			112,500	
OTHER			-	
TRANSFERS			-	
SHARED SERVICES TRANSFER OUT			241,999	
TOTAL EXPENDITURES			<u>\$ 60,354,499</u>	
MEASUREMENT FOCUS INCREASE (DECREASE)				
ENDING FUND BALANCE:				
1 Funded primarily with Certificates of Obligation (CO) debt				
2 Funded via 2022 General Obligation Bond Authorization				

GENERAL GOVERNMENT

FACILITIES AND TECHNOLOGY CAPITAL IMPROVEMENT PROJECTS

ACTUALS	PROJECTED EXPENDITURES						
FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
\$ 19,170,881	\$ 32,509,044	\$ 5,794,762	\$ 3,724,184	\$ 1,267,215	\$ 294,115	\$ 289,265	\$ 299,365
\$ 12,935,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,790,000	-	22,500,000	17,400,000	22,500,000	-	-	-
-	450,000	-	-	-	-	-	-
829,261	1,137,800	202,800	130,300	44,400	10,300	10,100	10,500
1,003,956	-	-	-	-	-	-	-
\$ 18,558,217	\$ 1,587,800	\$ 22,702,800	\$ 17,530,300	\$ 22,544,400	\$ 10,300	\$ 10,100	\$ 10,500
\$ 37,729,098	\$ 34,096,844	\$ 28,497,562	\$ 21,254,484	\$ 23,811,615	\$ 304,415	\$ 299,365	\$ 309,865
43,485	155,389	-	-	-	-	-	-
249,962	38,746	-	-	-	-	-	-
66,950	10,079	-	-	-	-	-	-
2,812,853	14,076,582	-	-	-	-	-	-
-	-	-	45,000	355,000	-	-	-
559,572	2,447,314	1,914,000	478,000	500,000	15,000	-	-
28,635	340,800	-	-	-	-	-	-
45,106	2,865,877	-	-	-	-	-	-
190,482	1,520,000	21,509,879	16,777,269	20,000,000	-	-	-
			2,500,000	2,500,000	-	-	-
\$ 3,997,045	\$ 21,454,787	\$ 23,423,879	\$ 19,800,269	\$ 23,355,000	\$ 15,000	\$ -	\$ -
-	11,115	-	-	-	-	-	-
49,436	64,270	-	-	-	-	-	-
9,605	68,045	-	-	-	-	-	-
101,984	61,724	-	-	-	-	-	-
271,228	728,690	-	-	-	-	-	-
-	4,391,463	-	-	-	-	-	-
435,903	-	-	-	-	-	-	-
6,535	405,235	-	-	-	-	-	-
89,027	435,973	-	-	-	-	-	-
-	-	995,000	-	-	-	-	-
-	450,000	-	-	-	-	-	-
\$ 963,718	\$ 6,616,515	\$ 995,000	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,960,764	\$ 28,071,302	\$ 24,418,879	\$ 19,800,269	\$ 23,355,000	\$ 15,000	\$ -	\$ -
213,884	-	112,500	87,000	112,500	-	-	-
1,261	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
123,395	230,780	241,999	100,000	50,000	150	-	-
\$ 5,299,304	\$ 28,302,082	\$ 24,773,378	\$ 19,987,269	\$ 23,517,500	\$ 15,150	\$ -	\$ -
\$ 79,250							
\$ 32,509,044	\$ 5,794,762	\$ 3,724,184	\$ 1,267,215	\$ 294,115	\$ 289,265	\$ 299,365	\$ 309,865

ELECTRIC UTILITY CAPITAL IMPROVEMENT PROJECTS

	APPROPRIATIONS			FY25 ACTUALS
	FY25	FY26	FY27	
BEGINNING FUND BALANCE:				\$ 13,103,523
CERTIFICATES OF OBLIGATION				\$ -
INTEREST ON INVESTMENTS				477,325
OTHER				-
INTRAGOVERNMENTAL TRANSFERS				<u>25,000,000</u>
 SUBTOTAL ADDITIONAL RESOURCES				 <u>\$ 25,477,325</u>
 TOTAL RESOURCES AVAILABLE				 <u>\$ 38,580,848</u>
 CAPITAL PROJECTS:				
GENERAL PLANT	5,150,000	3,950,000	12,530,000	1,093,020
OVERHEAD SYSTEM IMPROV.	3,750,000	3,550,000	4,050,000	3,146,218
UNDERGROUND SYSTEM IMPROV.	5,875,000	6,625,000	7,125,000	5,748,242
NEW SERVICES & SYSTEM EXT.	3,950,000	3,950,000	3,510,000	3,564,116
THOR. STREET LIGHTING	520,000	475,000	450,000	516,719
DISTRIBUTION	3,435,000	4,235,000	2,600,000	802,596
TRANSMISSION	9,050,000	9,650,000	2,565,000	1,421,083
 SHARED SERVICES TRANSFER OUT	 190,349	 155,457	 187,264	 190,349
DEBT ISSUANCE COST/OTHER	80,000	-	-	-
TOTAL EXPENDITURES	<u>\$ 32,000,349</u>	<u>\$ 32,590,457</u>	<u>\$ 33,017,264</u>	<u>\$ 16,482,342</u>
 MEASUREMENT FOCUS INCREASE (DECREASE)				 \$ (35,903)
 ENDING FUND BALANCE:				 <u><u>\$ 22,062,603</u></u>

ELECTRIC UTILITY CAPITAL IMPROVEMENT PROJECTS

PROJECTED					
FY26	FY27	FY28	FY29	FY30	FY31
\$ 22,062,603	\$ 4,211,454	\$ 1,341,590	\$ 2,010,390	\$ 4,011,590	\$ 1,296,790
\$ -	\$ 5,000,000	\$ 18,000,000	\$ 10,000,000	\$ 15,000,000	\$ 5,000,000
772,200	147,400	26,800	40,200	80,200	25,900
-	-	90,000	50,000	75,000	25,000
18,000,000	25,000,000	21,000,000	15,000,000	15,000,000	15,000,000
\$ 18,772,200	\$ 30,147,400	\$ 39,116,800	\$ 25,090,200	\$ 30,155,200	\$ 20,050,900
\$ 40,834,803	\$ 34,358,854	\$ 40,458,390	\$ 27,100,590	\$ 34,166,790	\$ 21,347,690
3,431,241	12,530,000	20,505,000	730,000	330,000	430,000
4,085,536	4,050,000	3,900,000	4,350,000	3,100,000	3,100,000
4,550,922	7,125,000	5,825,000	3,325,000	3,325,000	3,325,000
2,537,394	3,510,000	3,310,000	3,510,000	2,910,000	2,910,000
397,506	450,000	500,000	450,000	425,000	425,000
6,965,338	2,600,000	1,600,000	4,825,000	8,450,000	5,350,000
14,499,955	2,565,000	2,525,000	5,650,000	14,050,000	4,590,000
155,457	187,264	193,000	199,000	205,000	211,000
-	-	90,000	50,000	75,000	25,000
\$ 36,623,349	\$ 33,017,264	\$ 38,448,000	\$ 23,089,000	\$ 32,870,000	\$ 20,366,000
\$ 4,211,454	\$ 1,341,590	\$ 2,010,390	\$ 4,011,590	\$ 1,296,790	\$ 981,690

WATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

	PROJECT #	TOTAL BUDGET	THROUGH FY26	BUDGET APPROPRIATIONS FY27	ACTUALS THROUGH FY24
BEGINNING FUND BALANCE:					
CERTIFICATES OF OBLIGATION				\$ 37,250,000	
INTEREST ON INVESTMENTS				850,000	
TRANSFERS FROM OPERATIONS				5,500,000	
OTHER				186,250	
SUBTOTAL				<u>\$ 43,786,250</u>	
TOTAL RESOURCES AVAILABLE					
PRODUCTION PROJECTS					
SOURCE AND SUPPLY PLANT - WSWOC					
WELL FIELD COLLECTION LINE REHAB PH I	WA2000000	1,103,000	1,103,000	-	805,474
2818 TRANSMISSION LINE RELOCATION	WA1900003	3,500,000	3,500,000	-	2,124,949
*/IF 3 NEW WATER WELLS AND COLLECTION LINE	WA2400	78,489,000	78,489,000	-	707,808
WATER PUMPING AND TREATMENT PLANT - WPWOC					
REHAB OF WATER WELL PUMPS AND MOTORS	WA1877982	3,040,000	3,040,000	-	2,221,484
DPRS TANKS IMPROVEMENTS	WA2606	6,800,000	800,000	6,000,000	-
WELLS 1 AND 2 PUMP DROP	WA2502	1,650,000	1,650,000	-	-
WELL 3 REHAB	WA2503	1,350,000	1,350,000	-	-
WELL 6 REHAB	WA2504	9,000,000	9,000,000	-	-
WELL 9 REHAB	WA2601	9,300,000	1,550,000	7,750,000	-
DRPS VFD REPLACEMENT	WA2604	1,500,000	1,500,000	-	-
WELL 3 REDRILLING	TBD	-	-	-	-
WELL 7 REHAB	TBD	-	-	-	-
WELL 5 REDRILLING	TBD	-	-	-	-
WATER GENERAL PLANT - WGWOC					
WELLS 1, 2 & 3 MCC REPLACEMENT	WA1800005	1,700,000	1,700,000	-	246,929
UTILITY ENTRANCE GATE REPLACEMENT	WA2500	185,000	185,000	-	-
COMMITTED SUBTOTAL				<u>\$ 13,750,000</u>	<u>\$ 6,106,644</u>
TRANSMISSION AND DISTRIBUTION PROJECTS - WTWOC					
ANNUAL OVERSIZED PARTICIPATION	WA1700000	200,000	100,000	200,000	109
SOUTHERN POINTE OP	WA1900007	80,537	80,537	-	18,417
STERLING AND RICHARD OP	WA2508	166,000	166,000	-	-
IF RPR ELEVATED STORAGE TANK W/ PRV'S	WA1800001	7,979,000	7,979,000	-	7,875,627
DRPS TO WELLBORN RD WATER LINE REHAB	WA2300	80,000	80,000	-	14,212
IF SH40 WATER LINE - GRAHAM to BARRON	WA2100	550,000	550,000	-	287,636
IF SH40 WATER LINE - SONOMA to VICTORIA	WA2101	170,000	170,000	-	74,260
ST2006 JONES BUTLER WATER LINE REHAB	WA2001	12,000,000	12,000,000	-	631,460
ST1902 MARION PUGH WATER LINE REHAB	WA2301	3,300,000	3,300,000	-	94,731
BUSH & WELLBORN UTILITY RELOCATIONS	WA2403	1,000,000	1,000,000	-	541
MIDTOWN BASEBALL/BUSINESS WATER UTILITIES		5,000,000	300,000	4,700,000	-
COMMITTED SUBTOTAL				<u>\$ 4,900,000</u>	<u>\$ 8,996,993</u>

WATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

ACTUALS	PROJECTED EXPENDITURES						
FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
\$ 22,471,549	\$ 21,801,500	\$ 17,596,611	\$ 246,282	\$ 671,437	\$ 150,437	\$ 955,737	\$ 741,737
\$ 5,000,000	\$ 37,250,000	\$ 58,000,000	\$ 17,400,000	\$ 8,250,000	\$ -	\$ 1,000,000	\$ 14,000,000
896,058	850,000	612,800	8,600	23,500	5,300	33,500	26,000
6,895,743	5,500,000	1,000,000	1,000,000	1,000,000	1,500,000	1,500,000	1,000,000
-	186,250	289,500	87,000	41,250	-	5,000	70,000
\$ 12,791,801	\$ 43,786,250	\$ 59,902,300	\$ 18,495,600	\$ 9,314,750	\$ 1,505,300	\$ 2,538,500	\$ 15,096,000
\$ 35,263,350	\$ 65,587,750	\$ 77,498,911	\$ 18,741,882	\$ 9,986,187	\$ 1,655,737	\$ 3,494,237	\$ 15,837,737
293,649	-	-	-	-	-	-	-
-	891,019	-	-	-	-	-	-
5,849,648	26,876,008	40,044,766	-	-	-	-	-
223,618	101,335	493,562	-	-	-	-	-
-	757,015	5,981,906	-	-	-	-	-
27,291	1,465,741	-	-	-	-	-	-
450,902	72,000	-	-	-	-	-	-
35,894	1,280,446	7,171,553	-	-	-	-	-
-	-	775,000	8,522,000	-	-	-	-
-	200,000	1,300,000	-	-	-	-	-
-	-	-	-	-	-	-	2,099,000
-	-	-	817,500	8,989,500	-	-	-
-	-	-	-	-	-	1,997,500	11,984,000
762,693	550,165	-	-	-	-	-	-
1,708	183,292	-	-	-	-	-	-
\$ 7,645,405	\$ 32,377,021	\$ 55,766,787	\$ 9,339,500	\$ 8,989,500	\$ -	\$ 1,997,500	\$ 14,083,000
-	100,000	200,000	200,000	200,000	200,000	200,000	200,000
-	69,170	-	-	-	-	-	-
-	166,000	-	-	-	-	-	-
34,063	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-
25,930	91,718	-	25,568	-	-	-	-
5,975	24,055	-	-	-	-	-	-
63,074	1,677,500	7,738,500	1,541,500	105,000	-	-	-
105,798	2,140,953	716,985	-	-	-	-	-
46,041	65,716	705,027	-	-	-	-	-
-	-	2,500,000	2,500,000	-	-	-	-
\$ 280,895	\$ 4,335,112	\$ 11,860,512	\$ 4,267,068	\$ 305,000	\$ 200,000	\$ 200,000	\$ 200,000

WATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS		ACTUALS		
		PROJECT #	TOTAL BUDGET	THROUGH FY26	FY27	THROUGH FY24
REHABILITATION PROJECTS - WTWOC						
	COLLEGE HEIGHTS REHABILITATION PH I	WA2302	3,500,000	3,500,000	-	302,134
ARPA	MCCULLOCH UTILITY REHABILITATION	WA1900001	4,125,000	4,125,000	-	1,180,213
ST1801	LINCOLN AVENUE REHAB	WA1900002	2,991,500	2,991,500	-	778,543
ST2003	JAMES PARKWAY PURYEAR DRIVE REHAB	WA2102	500,000	400,000	100,000	12,375
	SH6 WATER RELOCATES (N. CL TO SH6)	WA2205	13,000,000	13,000,000	-	161,813
	SH6 WATER RELOCATES (SH6 to SH40)	WA2206	375,000	375,000	-	82,490
ST2300	GREENS PRAIRIE ROAD - COUNTY PORTION	WA2501	-	-	-	-
STTBD	SHADY DRIVE REHAB	TBD	-	-	-	-
	CARTERS GROVE REHAB	WA2600	4,500,000	1,500,000	-	-
COMMITTED SUBTOTAL					\$ 100,000	\$ 2,517,568
CLOSED PROJECTS						
	CAPITAL PROJECTS CONTINGENCY	WA1700001	350,000	350,000	350,000	
	CIP BUDGET TRANSFER	WAXTRANSFR	29,392	29,392	-	
	NEW WATER SERVICES	MONTHLY	150,000	150,000	175,000	
	METER REPLACEMENT PROGRAM	MONTHLY	350,000	350,000	650,000	
	HYDRANT/VALVE REPLACEMENT	YEARLY	150,000	150,000	175,000	
CAPITAL PROJECTS SUBTOTAL					\$ 20,100,000	
SHARED SERVICES TRANSFER OUT					543,196	
DEBT ISSUANCE COST					289,500	
TOTAL EXPENDITURES					\$ 20,932,696	

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.

* Was previously two separate projects for the wells and collection line; 1 new well is Impact Fee eligible

WATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

ACTUALS FY25	PROJECTED EXPENDITURES						
	FY26	FY27	FY28	FY29	FY30	FY31	FY32
69,321	701,000	462,362	1,347,662	-	-	-	-
2,546,236	172,252	-	-	-	-	-	-
1,369,013	832,660	-	-	-	-	-	-
-	105	400,336	67	-	-	-	-
121,751	7,165,000	4,635,000	330,000				
14,992	276,500						
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	250,000
-	496,918	1,944,936	1,949,148	-	-	-	-
\$ 4,121,313	\$ 9,644,435	\$ 7,442,634	\$ 3,626,877	\$ -	\$ -	\$ -	\$ 250,000
474,294							
-	350,000	350,000	150,000	150,000	150,000	150,000	150,000
-	29,392	-	-	-	-	-	-
175,102	200,000	175,000	75,000	75,000	75,000	75,000	75,000
351,063	350,000	650,000	75,000	75,000	75,000	75,000	75,000
166,022	100,000	175,000	50,000	50,000	50,000	50,000	50,000
\$ 13,214,093	\$ 47,385,960	\$ 76,419,933	\$ 17,583,445	\$ 9,644,500	\$ 550,000	\$ 2,547,500	\$ 14,883,000
302,757	418,929	543,196	400,000	150,000	150,000	200,000	250,000
-	186,250	289,500	87,000	41,250	-	5,000	70,000
\$ 13,516,850	\$ 47,991,139	\$ 77,252,629	\$ 18,070,445	\$ 9,835,750	\$ 700,000	\$ 2,752,500	\$ 15,203,000
55,001							
\$ 21,801,500	\$ 17,596,611	\$ 246,282	\$ 671,437	\$ 150,437	\$ 955,737	\$ 741,737	\$ 634,737

WASTEWATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS		ACTUALS	
PROJECT #	TOTAL BUDGET	THROUGH FY26	FY27	THROUGH FY24	
BEGINNING FUND BALANCE:					
	CERTIFICATES OF OBLIGATION		\$ 26,500,000		
	INTEREST ON INVESTMENTS		698,000		
	TRANSFERS FROM OPERATIONS		4,500,000		
	OTHER		132,500		
	SUBTOTAL		\$ 31,830,500		
TOTAL RESOURCES AVAILABLE					
COLLECTION PLANT PROJECTS - SCWOC					
ANNUAL	OVERSIZE PARTICIPATION	WW1700000	200,000	100,000	200,000
	UP CAMPUS - WW OP	WW2402	350,000	350,000	-
IF	CC DIVERSION LIFT STATION & FORCE MAIN	WW1800002	14,800,000	14,800,000	-
IF/ARPA	BEE CREEK PARALLEL TRUNK LINE PH III	WW1900005	7,602,461	7,602,461	-
IF	NORTHEAST SEWER TRUNKLINE PH III	WW1700002	15,750,000	15,750,000	932,315
IF	NORTHEAST SEWER TRUNKLINE PH IV	WW1700003	26,600,000	26,200,000	400,000
IF	MEDICAL DISTRICT INTERCEPTOR PH II	WW2100	2,500,000	2,500,000	-
IF	MEDICAL DISTRICT INTERCEPTOR PH III	WW2101	2,600,000	2,600,000	-
IF	SOUTHWOOD VALLEY TRUNKLINE PH II	WW2500	2,500,000	2,500,000	-
IF	ALUM CREEK SEWER TRUNKLINE	WW2301	14,350,000	11,600,000	2,750,000
	SUBTOTAL			\$ 3,350,000	\$ 12,364,794
COLLECTION REHABILITATION PROJECTS - SCWOC					
W	COLLEGE HEIGHTS REHAB PH I	WW2300	4,150,000	4,150,000	-
W/ARPA	McCULLOCH UTILITY REHAB	WW1900001	4,902,000	4,902,000	-
ST1801	LINCOLN AVENUE REHAB	WW1900002	483,900	483,900	-
ST2006	JONES BUTLER SEWER LINE REHAB	WW2001	700,000	700,000	7,679
ST2003	JAMES PARKWAY PURYEAR DRIVE SEWER REHAB	WW2102	350,000	250,000	100,000
ST2101	KRENEK TAP REHAB	WW2203	900,000	900,000	-
W	SH6 SEWER RELOCATES (N. CL TO SH6)	WW2305	5,800,000	5,800,000	-
W	SH6 SEWER RELOCATES (SH6 to SH40)	WW2306	200,000	200,000	-
STTB	SHADY DRIVE REHAB	WWTBD	-	-	-
ST1902	MARION PUGH (LUTHER TO GEORGE BUSH)	WW2502	200,000	100,000	100,000
ST2300	GREENS PRAIRIE ROAD - COUNTY PORTION	WW2501	400,000	400,000	-
W	CARTERS GROVE REHABILITATION	WW2600	7,800,000	7,800,000	-
	MIDTOWN BASEBALL/BUSINESS SEWER UTILITIES	WW2603	100,000	100,000	-
	SUBTOTAL			\$ 200,000	\$ 1,141,620
TREATMENT & DISPOSAL/PUMPING PLANT - SPWOC					
	CARTERS CREEK FUELING STATION	WW1869610	250,000	250,000	-
	CARTER CREEK BLOWER BLDG #2 REPL	WW1800003	1,922,550	1,922,550	-
	CARTER CREEK BLOWER BLDG #3 REPL	WW1900003	1,922,867	1,922,867	-
*	CCWWTP OUTFALL REHABILITATION	WW2202	4,000,000	4,000,000	-
	CCWWTP FILTER IMPROVEMENTS	WW2400	33,380,400	33,380,400	-
	CCWWTP STRUCTURE COATING REPLACEMENT	WW1900006	530,000	530,000	-
	SUBTOTAL			\$ -	\$ 3,329,791

WASTEWATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

ACTUALS FY25	PROJECTED EXPENDITURES						
	FY26	FY27	FY28	FY29	FY30	FY31	FY32
\$ 28,477,714	\$ 29,541,250	\$ 19,942,264	\$ 11,274,710	\$ 2,140,872	\$ 1,066,113	\$ 953,413	\$ 836,813
\$ 8,250,000	\$ -	\$ 26,500,000	\$ 32,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
1,038,737	1,033,900	698,000	394,600	74,900	37,300	33,400	29,300
11,751,360	12,000,000	4,500,000	1,000,000	1,000,000	500,000	500,000	600,000
-	-	132,500	160,000	40,000	-	-	-
\$ 21,040,096	\$ 13,033,900	\$ 31,830,500	\$ 33,554,600	\$ 9,114,900	\$ 537,300	\$ 533,400	\$ 629,300
\$ 49,517,810	\$ 42,575,150	\$ 51,772,764	\$ 44,829,310	\$ 11,255,772	\$ 1,603,413	\$ 1,486,813	\$ 1,466,113
-	100,000	200,000	200,000	200,000	200,000	200,000	200,000
-	348,147	-	-	-	-	-	-
5,543,900	2,760,426	-	-	-	-	-	-
3,331,253	-	-	-	-	-	-	-
31,854	3,615,579	9,801,400	1,125,000	-	-	-	-
473,995	980,000	1,467,060	14,795,000	7,850,984	-	-	-
25,563	1,677,106	-	-	-	-	-	-
14,350	1,452,780	494,080	-	-	-	-	-
80,968	1,144,032	-	-	-	-	-	-
144,998	967,821	5,186,017	7,541,588	-	-	-	-
\$ 9,646,879	\$ 13,045,891	\$ 17,148,557	\$ 23,661,588	\$ 8,050,984	\$ 200,000	\$ 200,000	\$ 200,000
61,722	697,102	463,471	1,347,771	-	-	-	-
3,843,593	323,046	-	-	-	-	-	-
37,953	183,364	-	-	-	-	-	-
75	145,300	500,500	350	-	-	-	-
-	250,075	240	48	-	-	-	-
-	807,588	-	-	-	-	-	-
81,597	1,278,500	3,795,000	540,000	-	-	-	-
24,892	136,500	-	-	-	-	-	-
-	-	-	-	-	-	-	150,000
3,022	139,170	48,723	-	-	-	-	-
-	-	330,300	-	-	-	-	-
-	775,710	3,435,253	3,353,841	-	-	-	-
-	-	100,000	-	-	-	-	-
\$ 4,052,854	\$ 4,736,355	\$ 8,673,487	\$ 5,242,010	\$ -	\$ -	\$ -	\$ 150,000
200,121	15,671	-	-	-	-	-	-
298,331	6,108	-	-	-	-	-	-
957,698	14,978	-	-	-	-	-	-
2,419,045	795,334	-	-	-	-	-	-
1,156,173	2,533,111	12,974,840	12,974,840	1,498,675	-	-	-
15,100	520,450	-	-	-	-	-	-
\$ 5,046,468	\$ 3,885,652	\$ 12,974,840	\$ 12,974,840	\$ 1,498,675	\$ -	\$ -	\$ -

WASTEWATER SERVICE

CAPITAL IMPROVEMENT PROJECTS

			BUDGET APPROPRIATIONS		ACTUALS
	PROJECT #	TOTAL BUDGET	THROUGH FY26	FY27	THROUGH FY24
TREATMENT & DISPOSAL/SEWER GENERAL PLANT - SGWOC					
SCADA - NEW LIFT STATIONS	WW1800006	470,000	470,000	-	285,292
REPURPOSE CARTER CREEK BUILDINGS	WW1957448	650,000	650,000	-	55,884
LICK CREEK LAND BUFFER	WW2103	551,188	551,188	-	2,334
UTILITY ENTRANCE GATE REPLACEMENT	WW2503	185,000	185,000	-	-
SUBTOTAL				\$ -	\$ 343,510
CLOSED PROJECTS					
WW CONTINGENCY	WW1700001	500,000	220,000	500,000	
MONTHLY WASTEWATER SERVICES	MONTHLY		150,000	150,000	
CAPITAL PROJECTS SUBTOTAL				\$ 4,200,000	
SHARED SERVICES TRANSFER OUT				369,816	
DEBT ISSUANCE COST				132,500	
TOTAL EXPENDITURES				\$ 4,702,316	

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.
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 previously known as CCWWTP Effluent Cloth Filtration System

WASTEWATER SERVICE CAPITAL IMPROVEMENT PROJECTS

ACTUALS	PROJECTED EXPENDITURES						
FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
69,153	115,556	-	-	-	-	-	-
306,827	-	-	-	-	-	-	-
-	-	548,854	-	-	-	-	-
1,708	183,292	-	-	-	-	-	-
\$ 377,688	\$ 298,847	\$ 548,854	\$ -	\$ -	\$ -	\$ -	\$ -
564,252							
-	220,000	500,000	150,000	150,000	150,000	150,000	150,000
182,484	150,000	150,000	150,000	150,000	150,000	150,000	150,000
\$ 19,870,625	\$ 22,336,746	\$ 39,995,738	\$ 42,178,438	\$ 9,849,659	\$ 500,000	\$ 500,000	\$ 650,000
381,139	296,141	369,816	350,000	300,000	150,000	150,000	150,000
-	-	132,500	160,000	40,000	-	-	-
\$ 20,251,764	\$ 22,632,887	\$ 40,498,054	\$ 42,688,438	\$ 10,189,659	\$ 650,000	\$ 650,000	\$ 800,000
275,204							
\$ 29,541,250	\$ 19,942,264	\$ 11,274,710	\$ 2,140,872	\$ 1,066,113	\$ 953,413	\$ 836,813	\$ 666,113

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENT PROJECTS

		BUDGET APPROPRIATIONS		
	PROJECT #	TOTAL BUDGET	THROUGH FY26	FY27
FUN FOR ALL FUND (4140)				
FUN FOR ALL PLAYGROUND IMPR.	PK2409	788,546	788,546	-
SIDEWALK ZONE FUNDS (3041-3044)				
ZONE A	SW2400	50,000	50,000	-
ZONE B	SW2401	40,000	40,000	-
ZONE C	SW2402	130,000	130,000	-
ZONE D	SW2403	19,000	19,000	-
DRAINAGE UTILITY FUND (3912)				
* MINOR DRAINAGE IMPROVEMENTS	SD1701	750,000	-	750,000
CULVERT @ MILLIFF/REDMOND	SD1604	2,351,500	2,351,500	-
FUTURE DRAINAGE IMPROVEMENTS	SD2400	750,000	-	750,000
BEE CREEK DRAINAGE IMPR.	SD2600	740,000	740,000	-
CAPITAL PROJECTS SUBTOTAL			<u>\$ 4,119,046</u>	<u>\$ 1,500,000</u>

* This project is budgeted annually.

SPECIAL REVENUE FUNDS

CAPITAL IMPROVEMENT PROJECTS

ACTUALS THROUGH FY25	PROJECTED EXPENDITURES						
	FY26	FY27	FY28	FY29	FY30	FY31	FY32
290,250	498,296	-	-	-	-	-	-
-	-	-	50,000	-	-	-	-
-	-	-	40,000	-	-	-	-
-	-	-	130,000	-	-	-	-
-	-	-	19,000	-	-	-	-
873,869	300,000	750,000	300,000	300,000	300,000	300,000	300,000
1,294,792	15,000	-	-	-	-	-	-
-	-	750,000	-	-	-	-	-
-	-	740,000	-	-	-	-	-
<u>\$ 2,458,910</u>	<u>\$ 813,296</u>	<u>\$ 2,240,000</u>	<u>\$ 539,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>

PARK LAND DEDICATION CAPITAL IMPROVEMENT PROJECTS

			BUDGET APPROPRIATIONS		ACTUALS
	PROJECT #	TOTAL BUDGET	THROUGH FY26	FY27	THROUGH FY24
BEGINNING FUND BALANCE:					
* CONTRIBUTIONS				\$ 2,570,000	
INVESTMENT EARNINGS				388,500	
INTRAGOVERNMENTAL TRANSFERS				-	
OTHER				-	
SUBTOTAL				<u>\$ 2,958,500</u>	
TOTAL RESOURCES AVAILABLE					
PARK LAND DEDICATION FUNDS					
ZONE I					
NORTHGATE PARK BASKETBALL COURT	PK2201	150,000	150,000	-	-
CROMPTON PARK TRAIL LIGHTS	PK2204	80,000	80,000	-	-
ADDTL. FUTSAL COURTS AT ANDERSON	PK2206	350,000	350,000	-	-
ZONE I HOLDING PROJECT	PK2401	125,000	125,000	-	-
BEE CREEK COVERED TENNIS COURTS	PK2408	100,000	100,000	-	-
BEE CREEK/TARROW PLAYGROUND REPLACEMENT	PK2604	100,000	100,000	-	-
LINCOLN CENTER SPLASHPAD	PK2607	1,300,000	1,300,000	-	-
ADAMSON LAGOON SLIDE REPLACEMENT	PK2608	3,250,000	3,250,000	-	-
ZONE II					
SUMMIT CROSSING PARK DESIGN	PK1908	50,300	50,300	-	50,372
ZONE II HOLDING PROJECT	PK2402	50,000	50,000	-	-
SUMMIT CROSSING PARK DEVELOPMENT	PK2405	313,700	313,700	-	13,150
SMITH TRACT DESIGN AND DEVELOPMENT	PK2406	250,000	250,000	-	-
CENTRAL PARK UTILITY RELOCATIONS	PK2309	75,000	75,000	-	-
MERRY OAKS PLAYGROUND REPLACEMENT	PK2600	50,000	50,000	-	-
THOMAS PARK REDEVELOPMENT	PK2307	700,000	700,000	-	-
ZONE III					
ZONE III HOLDING PROJECT	PK2403	125,000	125,000	-	-
CASTLEROCK TRAILS	PK2407	200,000	200,000	-	-
ZONE IV					
** FUTURE PROJECTS					
CAPITAL PROJECTS SUBTOTAL				<u>\$</u>	-
CLOSED PROJECTS					-
TOTAL EXPENDITURES				<u>\$</u>	-
MEASUREMENT FOCUS INCREASE (DECREASE)					

* Future contributions are estimated and can vary depending on current development.

** Future projects expected once additional Zone balances are collected.

PARK LAND DEDICATION CAPITAL IMPROVEMENT PROJECTS

ACTUALS FY25	PROJECTED EXPENDITURES						
	FY26	FY27	FY28	FY29	FY30	FY31	FY32
\$ 6,066,368	\$ 11,050,222	\$ 14,787,022	\$ 12,540,522	\$ 13,054,422	\$ 9,161,322	\$ 7,631,922	\$ 6,049,022
\$ 5,357,816	\$ 3,500,000	\$ 2,570,000	\$ 600,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 500,000
352,541	386,800	388,500	438,900	456,900	320,600	267,100	211,700
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 5,710,357	\$ 3,886,800	\$ 2,958,500	\$ 1,038,900	\$ 1,106,900	\$ 970,600	\$ 917,100	\$ 711,700
\$ 11,776,725	\$ 14,937,022	\$ 17,745,522	\$ 13,579,422	\$ 14,161,322	\$ 10,131,922	\$ 8,549,022	\$ 6,760,722
-	-	150,000	-	-	-	-	-
-	-	80,000	-	-	-	-	-
350,000	-	-	-	-	-	-	-
-	-	100,000	125,000	-	-	-	-
-	-	100,000	-	-	-	-	-
-	100,000	-	-	-	-	-	-
-	-	1,300,000	-	-	-	-	-
-	-	2,500,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	100,000	-	-	-	-	-
277,594	-	-	-	-	-	-	-
-	-	100,000	150,000	-	-	-	-
49,000	-	-	-	-	-	-	-
-	50,000	-	-	-	-	-	-
-	-	700,000	-	-	-	-	-
-	-	25,000	100,000	-	-	-	-
-	-	50,000	150,000	-	-	-	-
-	-	-	-	5,000,000	2,500,000	2,500,000	3,500,000
\$ 676,594	\$ 150,000	\$ 5,205,000	\$ 525,000	\$ 5,000,000	\$ 2,500,000	\$ 2,500,000	\$ 3,500,000
50,000	-	-	-	-	-	-	-
\$ 726,594	\$ 150,000	\$ 5,205,000	\$ 525,000	\$ 5,000,000	\$ 2,500,000	\$ 2,500,000	\$ 3,500,000
\$ 92							
\$ 11,050,222	\$ 14,787,022	\$ 12,540,522	\$ 13,054,422	\$ 9,161,322	\$ 7,631,922	\$ 6,049,022	\$ 3,260,722

CITY OF COLLEGE STATION SIDEWALK ZONES FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Fund Balance	\$ 367,409	\$ 410,698	\$ 410,698	\$ 428,698	
Revenues					
Contributions	\$ 26,333	\$ -	\$ -	\$ -	-
Investment Earnings	16,952	18,000	18,000	18,000	0.00%
Total Revenues	\$ 43,285	\$ 18,000	\$ 18,000	\$ 18,000	0.00%
Total Funds Available	\$410,694	\$428,698	\$428,698	\$446,698	4.20%
Other (Sources) Uses					
Capital Outlay - CIP	-	-	-	-	-
Total Other (Sources) Uses	-	-	-	-	-
Total Expenditures & Transfers	\$ -	\$ -	\$ -	\$ -	-
Total Increase (Decrease)	\$ 43,285	\$ 18,000	\$ 18,000	\$ 18,000	
Measurement Focus Increase (Decrease)	4				
Ending Fund Balance	\$ 410,698	\$ 428,698	\$ 428,698	\$ 446,698	

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

	Projected					
	FY27	FY28	FY29	FY30	FY31	Comments
Street/Traffic Projects						
University @ VPAC Signal	1,750	2,000	2,250	2,500	2,750	Signal maintenance & utility costs
Future Signal Projects	5,000	5,250	5,500	5,750	6,000	Signal maintenance & utility costs
Jones Butler Extension and Roundabout	-	5,250	5,500	5,750	6,000	General maintenance
Street/Traffic Projects Subtotal	\$ 6,750	\$ 12,500	\$ 13,250	\$ 14,000	\$ 14,750	
Parks Projects						
Memorial Cemetery Shop	15,000	15,500	16,000	16,500	17,000	Utilities, supplies, and maintenance
Bachmann Little/Senior League	5,000	5,250	5,500	5,750	6,000	Utilities, supplies, and maintenance
Texas Independence Park	-	200,000	205,000	210,000	215,000	Utilities, supplies, and maintenance
Central Park Operations Shop	5,000	5,250	5,500	5,750	6,000	Utilities, supplies, and maintenance
Parks Projects Subtotal	\$ 25,000	\$ 226,000	\$ 232,000	\$ 238,000	\$ 244,000	
Facility and Technology Projects						
Fire Station #7**	2,862,000	2,948,000	3,036,000	3,127,000	3,221,000	Staffing, utilities, supplies, and maint.
Fleet Fuel System Replacement	5,500	6,000	6,500	7,000	7,250	Licensing and support
Former Macy's Building	155,000	160,000	165,000	170,000	172,500	Utilities and maintenance
Facilities and Technology Projects Totals	\$ 3,022,500	\$ 3,114,000	\$ 3,207,500	\$ 3,304,000	\$ 3,400,750	
Total Estimated O&M Costs***	\$ 3,054,250	\$ 3,352,500	\$ 3,452,750	\$ 3,556,000	\$ 3,659,500	

*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. Additional revenue maybe needed to support these costs. As projects become more defined, the O&M estimates may be revised.

** Primary recurring operational costs are those related to staffing (e.g., salaries and benefits). Amounts were first included in the FY26 Budget.

*** Projects prioritized by City Council in early FY26 are still under development. Any O&M costs associated with these projects will be estimated as projects are developed further. The FY27 Budget does not contain any additional O&M budget for these projects.

Enterprise Funds Capital Improvement Projects Estimated Operations and Maintenance Costs*

	Projected					
	FY27	FY28	FY29	FY30	FY31	Comments
Electric Projects						
Distribution Automation	28,000	29,000	30,000	31,000	32,000	Maintenance and support
SiPass System	12,000	12,000	12,000	12,000	12,000	Maintenance and support
Electric Project Totals	\$ 40,000	\$ 41,000	\$ 42,000	\$ 43,000	\$ 44,000	
Water Projects						
Rock Prairie Road Elevated Storage Tower	11,000	11,500	12,000	12,000	12,500	Cleaning/inspection & maint.
Greens Prairie Water Tower Rehabilitation	10,500	11,000	11,500	12,000	12,500	Cleaning/inspection & maint.
SCADA Enhancements	115,000	120,000	125,000	130,000	135,000	Software, subscriptions, and equipment
New Water Wells	200,000	600,000	600,000	600,000	600,000	Utilities, maintenance
Water Project Totals	\$ 336,500	\$ 742,500	\$ 748,500	\$ 754,000	\$ 760,000	
Wastewater Projects						
Carters Creek Diversion Lift Station & Force Main	110,000	120,000	130,000	140,000	150,000	Utilities, maintenance
Carters Creek Dewatering Improvements	90,000	95,000	100,000	105,000	110,000	Supplies, maintenance, utilities
LCWWTP Capacity Expansion	103,000	106,100	109,300	112,600	116,000	Maintenance and utilities
SCADA Enhancements	115,000	120,000	125,000	130,000	135,000	Software, subscriptions, and equipment
Northeast Sewer Trunkline Phase IV	-	TBD	TBD	TBD	TBD	Maintenance and utilities
CCWWTP Filters	-	TBD	TBD	TBD	TBD	Supplies, maintenance, utilities
Wastewater Project Totals	\$ 418,000	\$ 441,100	\$ 464,300	\$ 487,600	\$ 511,000	
Total Estimated O&M Costs	\$ 794,500	\$ 1,224,600	\$ 1,254,800	\$ 1,284,600	\$ 1,315,000	

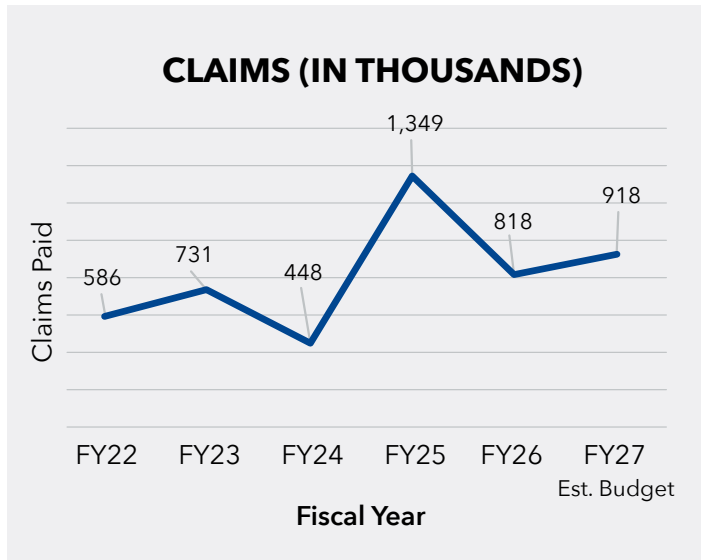
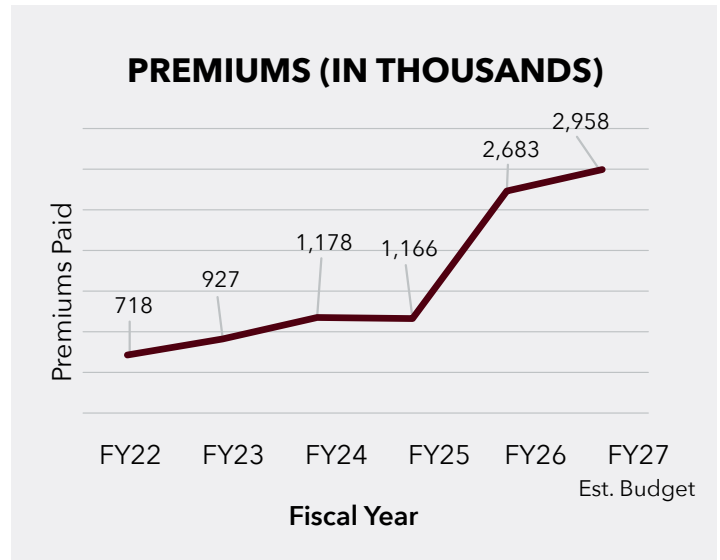
*The Operations and Maintenance (O&M) estimates reflected above are anticipated project costs. In some situations, a project's O&M cost is minimal and can be absorbed by the City department that benefits the most from the project. In other situations, the O&M cost is more significant and funding for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



PROPERTY & CASUALTY INSURANCE FUND

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

Premiums charged to departments are based on their five-year average claims' history and the number of budgeted FTEs. Premiums are budgeted to increase in FY27 due to Fire Station #7 opening with specialized equipment and a new building added to the City. The City's Risk personnel pursue subrogation claims to recover accident costs from at-fault parties for damages to City property.



Five-year claim history shows a steady increase in claims paid primarily due to damages of City vehicles and facilities. In FY25, an intense hailstorm hit College Station causing significant damage to City vehicles due to softball sized hail and strong winds. This event caused a spike in FY25 claims and FY26 premiums. There hasn't been a significant cross-city event in FY26 but the City is prepared for future events that could occur.

The growth of the City's fleet and the insured value of City facilities have caused premiums paid for insurance coverage to increase 151% since FY24, primarily from Fire Station #7. The FY27 budget is projecting an additional 10% increase over FY26 budget for increased cost of premiums.

No SLAs were requested for FY27. The projected FY27 working capital meets the reserve requirement for this fund.



CITY OF COLLEGE STATION

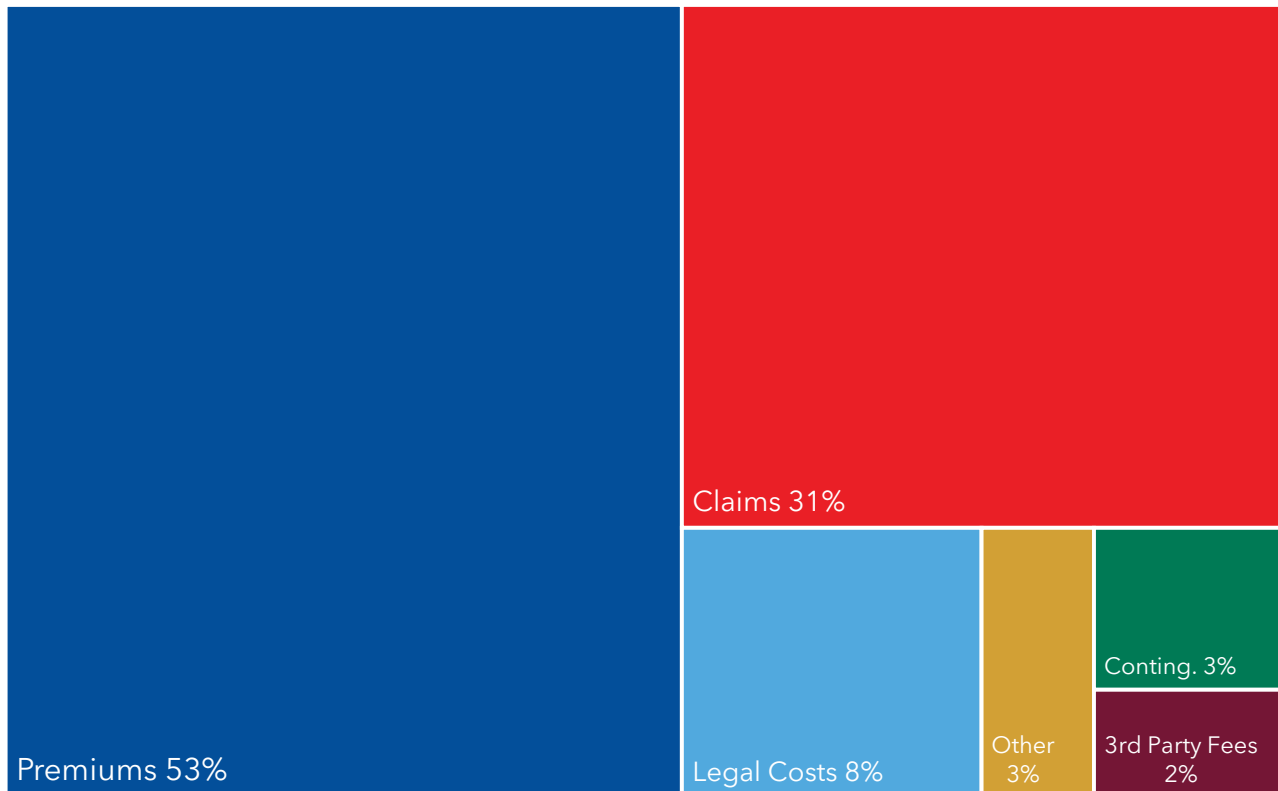
PROPERTY CASUALTY INSURANCE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 998,654	\$ 121,218	\$ 121,218	\$ 431,174	
Revenues					
Premiums	\$ 2,121,400	\$ 2,445,525	\$ 2,445,525	\$ 3,057,000	25.00%
Other Revenue	455,693	228,000	229,343	228,000	0.00%
Intergovernmental	13,562	-	286,339	-	-
Investment Earnings	75,119	38,000	43,626	16,000	
Misc Non-Operating	1,664	-	-	-	-
Total Revenues	\$ 2,667,438	\$ 2,711,525	\$ 3,004,833	\$ 3,301,000	21.74%
Total Funds Available	\$ 3,666,092	\$ 2,832,743	\$ 3,126,051	\$ 3,732,174	31.75%
Transfers:					
Transfers Out	180,629	28,900	28,877	-	-100.00%
Total Transfers (Sources) Uses	180,629	28,900	28,877	-	-100.00%
Other (Sources) Uses					
Premiums	1,165,545	1,443,000	1,443,000	1,588,000	10.05%
Legal Costs	101,842	200,000	200,000	230,000	15.00%
Third Party Administration Fees	32,897	45,000	45,000	45,000	0.00%
Claims	1,348,945	801,000	801,000	918,000	14.61%
Other	30,524	77,000	77,000	77,000	0.00%
Contingency	-	100,000	100,000	100,000	0.00%
Total Other (Sources) Uses	2,679,754	2,666,000	2,666,000	2,958,000	10.95%
Total Expenditures & Transfers	\$ 2,860,383	\$ 2,694,900	\$ 2,694,877	\$ 2,958,000	9.76%
Total Increase (Decrease)	\$ (192,944)	\$ 16,625	\$ 309,956	\$ 343,000	
Measurement Focus Increase (Decrease)	(684,492)				
Ending Working Capital	\$ 121,218	\$ 137,843	\$ 431,174	\$ 774,174	

PROPERTY AND CASUALTY FUND- SOURCES



PROPERTY AND CASUALTY FUND- USES





EMPLOYEE BENEFITS FUND

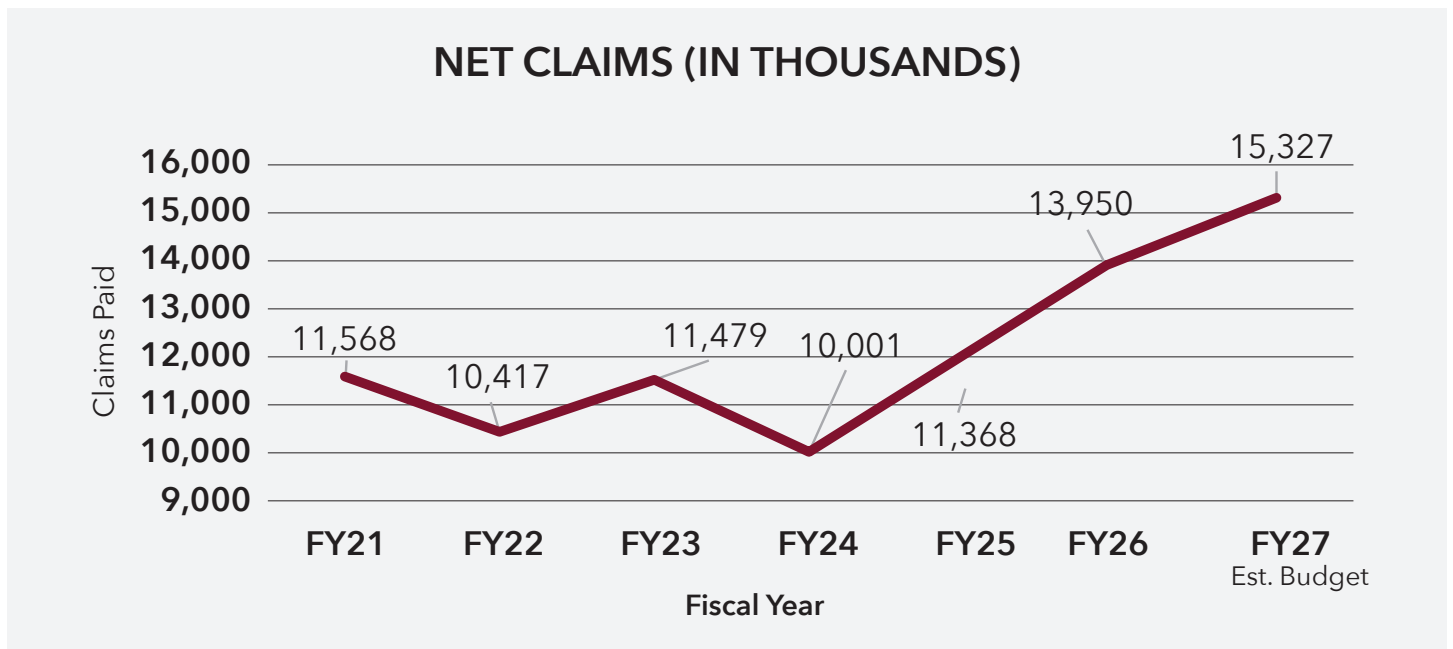
The Employee Benefits Fund is maintained by revenues from all funds with employees to cover expenses for health care claims and retirement obligations.

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

- 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 the City's Retirement Obligations.
- Employee Health Clinic funding.

FY27 will mark the seventh consecutive year the employee paid portion of health insurance premium will not increase. Funding for the City's Retirement Obligations is calculated at the department level on a budgeted FTE basis. Amounts collected from the departments and a processing fee are sent to TMRS on the employee's behalf.

Net claims (claims paid minus medical and pharmacy credits received) are projected to increase 12% above the FY26 year-end estimate due to increased cost per claim. These claims growth projections were supported by the City's third-party benefits consultant. The consultant provides estimates based on type of claim (medical, pharmacy and dental).



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 proactive medical intervention and treatment.

FY27 budgeted expenditures increased primarily due to increase in cost per claim. This is from medical costs inflating industry wide.

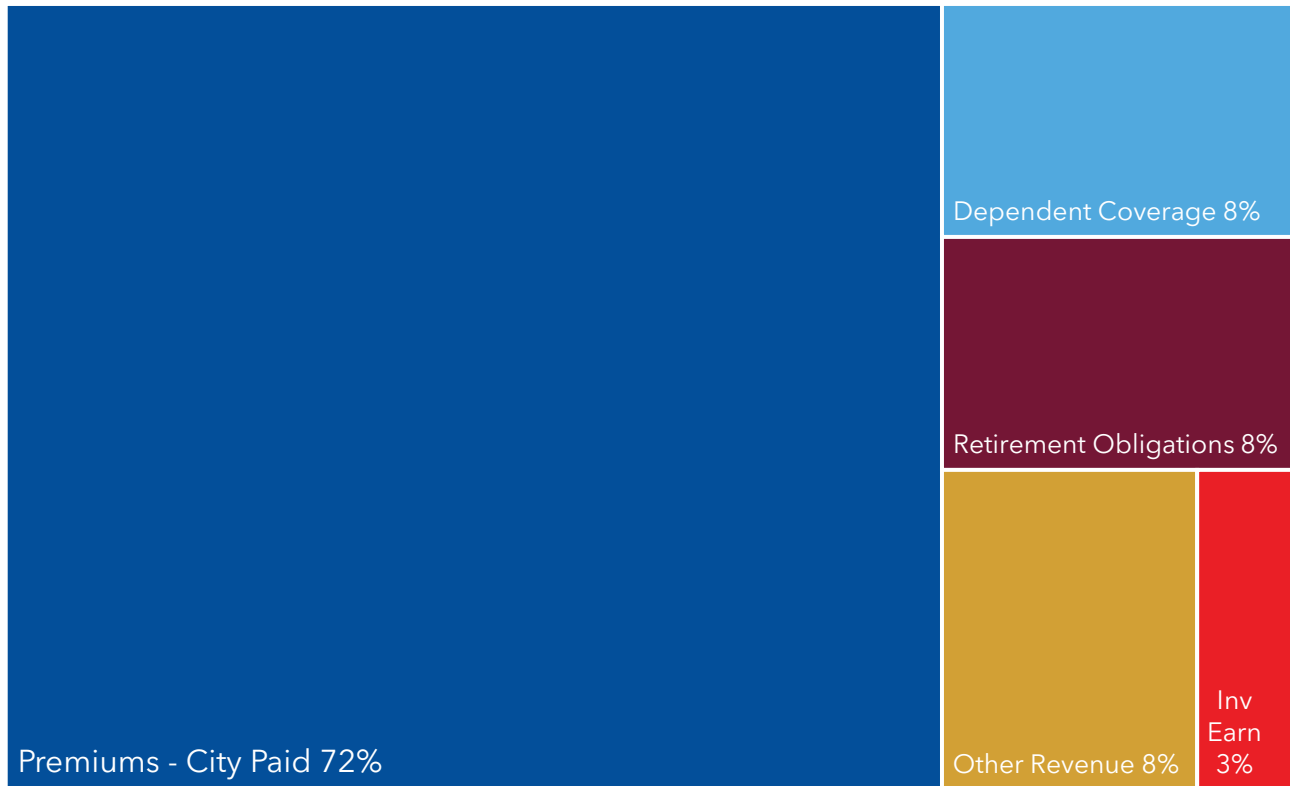
Working capital is projected to meet the required reserve balance.

CITY OF COLLEGE STATION

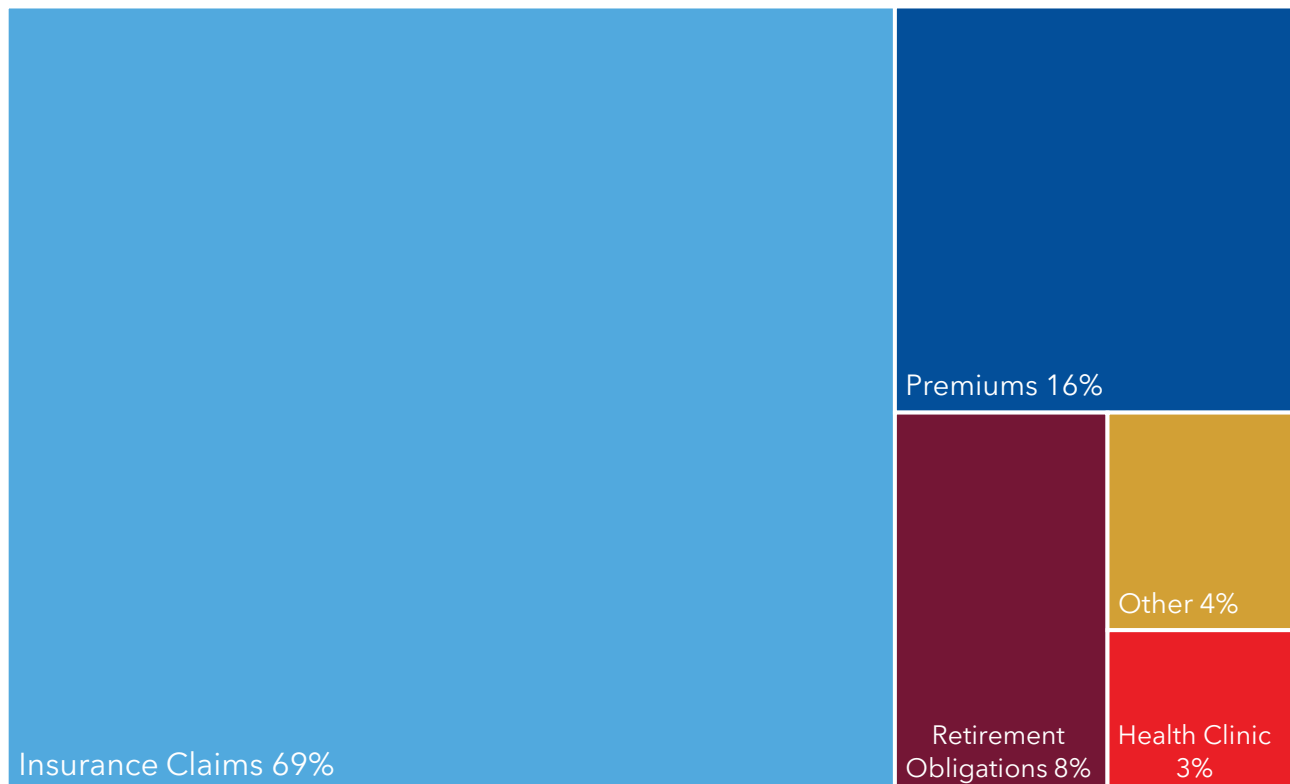
EMPLOYEE BENEFITS FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 15,740,908	\$ 18,789,165	\$ 18,789,165	\$ 17,639,064	
Revenues					
Premiums - City Paid	\$ 15,586,111	\$ 16,657,801	\$ 14,522,133	\$ 16,920,158	1.57%
Employee Contribution - Dependent Coverage	1,935,771	1,939,000	1,961,385	1,958,000	0.98%
Other Revenue	1,972,650	1,945,000	2,361,992	1,945,000	0.00%
Retirement Obligations City Contribution	1,700,989	1,742,222	1,742,222	1,857,012	6.59%
Investment Earnings	826,322	620,000	694,890	660,000	
Misc Non-Operating	17,358	43,000	43,000	43,000	0.00%
Total Revenues	\$ 22,039,202	\$ 22,947,023	\$ 21,325,622	\$ 23,383,170	1.90%
Total Funds Available	\$ 37,780,110	\$ 41,736,188	\$ 40,114,787	\$ 41,022,234	-1.71%
Other (Sources) Uses					
Premiums	2,721,999	3,695,000	3,047,855	4,012,000	8.58%
Third Party Administration Fees	46,030	72,000	75,567	73,600	2.22%
Insurance Claims	13,341,033	16,367,000	16,143,621	17,272,000	5.53%
Other Non-Dept - Professional Services	157,391	212,000	200,367	218,000	2.83%
Retirement Obligations	1,735,097	1,702,572	1,702,572	1,888,948	10.95%
Health Clinic	630,985	766,000	766,000	804,000	4.96%
Other	232,125	347,000	271,741	352,000	1.44%
Contingency	-	268,000	268,000	300,000	11.94%
Total Other (Sources) Uses	18,864,660	23,429,572	22,475,723	24,920,548	6.36%
Total Expenditures & Transfers	\$ 18,864,660	\$ 23,429,572	\$ 22,475,723	\$ 24,920,548	6.36%
Total Increase (Decrease)	\$ 3,174,542	\$ (482,549)	\$ (1,150,101)	\$ (1,537,378)	
Measurement Focus Increase (Decrease)	(126,285)				
Ending Working Capital	\$ 18,789,165	\$ 18,306,616	\$ 17,639,064	\$ 16,101,686	

EMPLOYEE BENEFITS FUND- SOURCES



EMPLOYEE BENEFITS FUND- USES





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 employees 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.

FY27 revenues are departmental charges (premiums) of expected cost per FTE. The City now uses rates indexed off the Texas Advisory Loss Costs provided by the benefits consultant.

FY27 expenditures increased primarily due to increased excess workers compensation premiums based on payroll increases.

Working capital is projected to meet the required reserve balance.

UNEMPLOYMENT INSURANCE FUND

The Unemployment Insurance Fund provides self-insurance of unemployment claims.

FY27 revenues reflect a department premium of \$60 (annually) per FTE.

In FY26 claims unexpectedly increased, requiring budget transfers to cover costs. The FY27 expenditure budget includes an increase of \$30,000 and an added contingency budget to mitigate future unexpected claims.

Working capital is projected to meet the required reserve balance.



CITY OF COLLEGE STATION

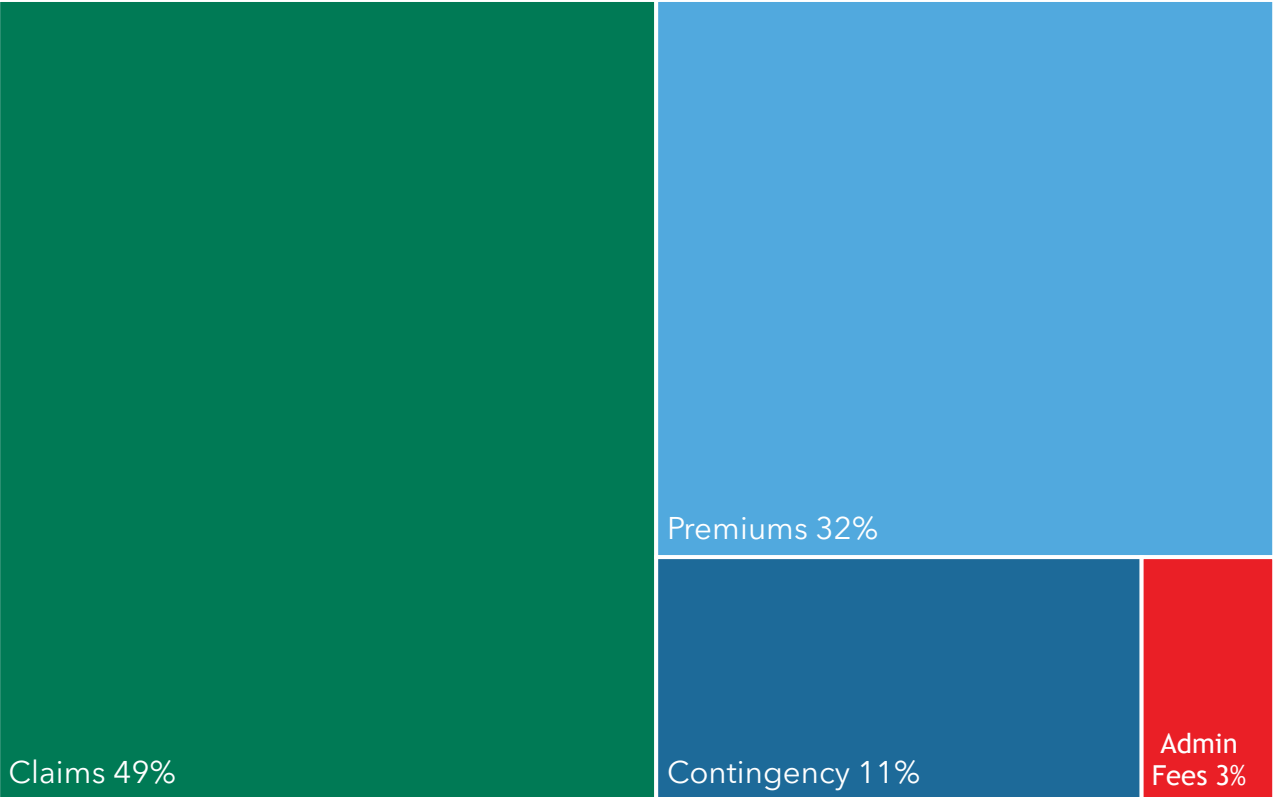
WORKERS COMPENSATION FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 1,393,620	\$ 1,846,207	\$ 1,846,207	\$ 1,802,865	
Revenues					
Premiums	\$ 543,884	\$ 614,215	\$ 597,776	\$ 620,000	0.94%
Investment Earnings	89,210	45,000	75,058	56,000	
Total Revenues	\$ 633,095	\$ 659,215	\$ 672,834	\$ 676,000	2.55%
Total Funds Available	\$2,026,715	\$2,505,422	\$2,519,041	\$2,478,865	-1.06%
Other (Sources) Uses					
Premiums	226,774	272,000	217,000	298,000	9.56%
Third Party Administration Fees	27,836	31,000	31,000	31,000	0.00%
Claims	340,926	436,000	366,176	458,000	5.05%
Other	28,750	56,000	2,000	56,000	0.00%
Contingency	-	100,000	100,000	100,000	0.00%
Total Other (Sources) Uses	624,286	895,000	716,176	943,000	5.36%
Total Expenditures & Transfers	\$ 624,286	\$ 895,000	\$ 716,176	\$ 943,000	5.36%
Total Increase (Decrease)	\$ 8,809	\$ (235,785)	\$ (43,342)	\$ (267,000)	
Measurement Focus Increase (Decrease)	443,778				
Ending Working Capital	\$ 1,846,207	\$ 1,610,422	\$ 1,802,865	\$ 1,535,865	

WORKERS COMPENSATION FUND- SOURCES



WORKERS COMPENSATION FUND- USES

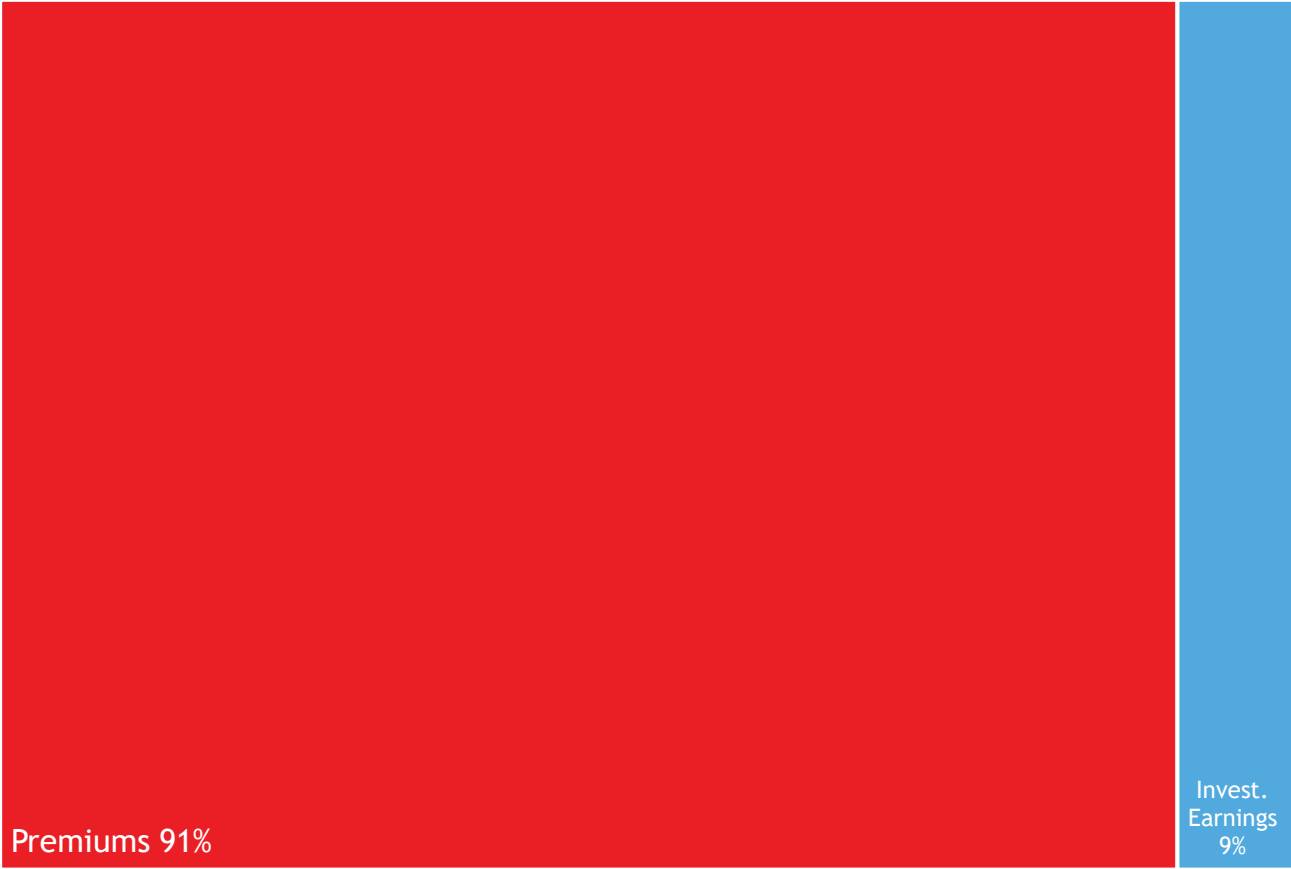


CITY OF COLLEGE STATION

UNEMPLOYMENT INSURANCE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 254,183	\$ 300,111	\$ 300,111	\$ 282,745	
Revenues					
Premiums	\$ 64,685	\$ 65,130	\$ 65,130	\$ 68,010	4.42%
Investment Earnings	12,349	9,000	9,000	11,000	
Total Revenues	\$ 77,034	\$ 74,130	\$ 74,130	\$ 79,010	
Total Funds Available	\$ 331,217	\$ 374,241	\$ 374,241	\$ 361,755	-3.34%
Other (Sources) Uses					
Claims	31,108	92,000	91,496	90,000	-2.17%
Contingency	-	-	-	50,000	-
Total Other (Sources) Uses	31,108	92,000	91,496	140,000	52.17%
Total Expenditures & Transfers	\$ 31,108	\$ 92,000	\$ 91,496	\$ 140,000	52.17%
Total Increase (Decrease)	\$ 45,926	\$ (17,870)	\$ (17,366)	\$ (60,990)	
Measurement Focus Increase (Decrease)	2				
Ending Working Capital	\$ 300,111	\$ 282,241	\$ 282,745	\$ 221,755	

UNEMPLOYMENT FUND- SOURCES





REPLACEMENT FUNDS

The Replacement Funds are Internal Service Funds established to accumulate resources for the future replacement of eligible vehicles and equipment. Funding is provided through contributions from departments and operating funds responsible for maintaining and managing these assets, supporting a proactive and financially sustainable approach to fleet and equipment replacement.

Maintaining reliable vehicles and equipment in safe, operational condition is essential to delivering timely, effective, and professional public services. As the City continues to experience population growth and increased demand for services, the expanding inventory of vehicles and equipment presents an ongoing consideration for long-term financial planning. A larger asset base results in increased maintenance requirements and future replacement needs.

FLEET REPLACEMENT FUND

The Fleet Replacement Fund supports the planned replacement of a diverse range of vehicles and service equipment across the City. Replacement decisions are based on factors including asset age, mileage or operating hours, repair history, condition, frequency of use, and equipment type. Because useful life varies by asset, vehicles and equipment are not automatically replaced solely upon reaching their scheduled replacement age. Assets may be replaced earlier when excessive wear or maintenance needs warrant, or replacement may be deferred when continued service is determined to be appropriate and cost-effective.

Fleet Services conducts an annual assessment to identify vehicles and equipment meeting established replacement criteria and prepares a comprehensive vehicle inventory report. The Fleet Services Division Manager submits recommended replacements to Fiscal Services to support long-term budget planning and funding projections. The FY27 replacement list is included in the budget document for reference and planning purposes.

FY27 replacement contributions are:

<i>Interdepartmental Charges</i>	<i>FY25 Actual</i>	<i>FY26 Revised Budget</i>	<i>FY26 Year End Estimate</i>	<i>FY27 Approved Budget</i>
Drainage Fund	\$427,585	\$447,858	\$447,858	\$467,585
Electric Fund	816,224	764,424	764,424	764,424
Fleet Maintenance Fund	24,443	29,693	29,693	20,000
General Fund	4,471,135	4,648,545	4,648,545	4,615,238
Northgate Parking Fund	17,853	17,853	17,853	17,853
Solid Waste Fund	2,214,902	2,317,502	2,317,502	2,337,502
Hotel Tax Fund	9,000	12,000	12,000	15,000
Wastewater Fund	430,260	470,260	470,260	470,260
Water Fund	282,198	242,198	242,198	242,198
Interdept Charges Total	\$8,693,600	\$8,950,333	\$8,950,333	\$8,950,060

INFORMATION TECHNOLOGY (IT) REPLACEMENT FUND

The IT Replacement Fund provides a centralized funding mechanism for the planned replacement of technology infrastructure and equipment across the City. Fiscal Services and Information Technology jointly maintain and annually update the IT replacement schedule, incorporating projected replacement costs, estimated useful life, and additional technology assets identified as eligible for replacement.

Based on the annual replacement analysis, departments contribute funding toward planned IT replacement purchases. These contributions are retained in the IT Replacement Fund until sufficient resources have been accumulated and IT completes the applicable replacement purchase. Contributions are allocated across all City departments because the underlying technology infrastructure and operating systems provide enterprise-wide benefits and support Citywide operations.

The annual IT replacement schedule serves as the basis for determining the contribution required from each department and supports proactive planning for future technology needs.

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 Software Replacements
- Parks Security Cameras
- Water Department SCADA
- Drones
- Communication Radios
- Public Works Department Traffic Switches and Controllers

The FY27 budget includes the following transfers from the IT Replacement Fund to the General Fund to support anticipated technology replacement needs, with amounts rounded for presentation purposes:

- \$95,000 Traffic Systems UPS Batteries and Controllers
- \$60,000 City UPS Batteries and Controllers
- \$410,000 Laptops & Monitors
- \$439,000 Servers and Storage

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund provides a centralized funding mechanism for non-fleet and non-IT-related equipment replacements. Each fiscal year, Fiscal Services reviews and adjusts departmental replacement contributions based on projected replacement costs, estimated useful life, and prevailing economic conditions affecting the applicable assets.

Operating departments contribute a prorated share of the estimated replacement cost, with the goal of fully funding each asset by the end of its useful life. Contributions are retained in the Equipment Replacement Fund until sufficient funding has been accumulated and the department is ready to complete the scheduled replacement. As replacement purchases occur, the appropriate funds are transferred from the Equipment Replacement Fund to the General Fund to support the acquisition.

Items included in the Equipment Replacement Fund are:

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
- SWAT Tooling

The FY27 budget includes the following transfers from the Equipment Replacement Fund to the General Fund to support anticipated technology replacement needs, with amounts rounded for presentation purposes:

- \$50,000 K-9 Associated Equipment

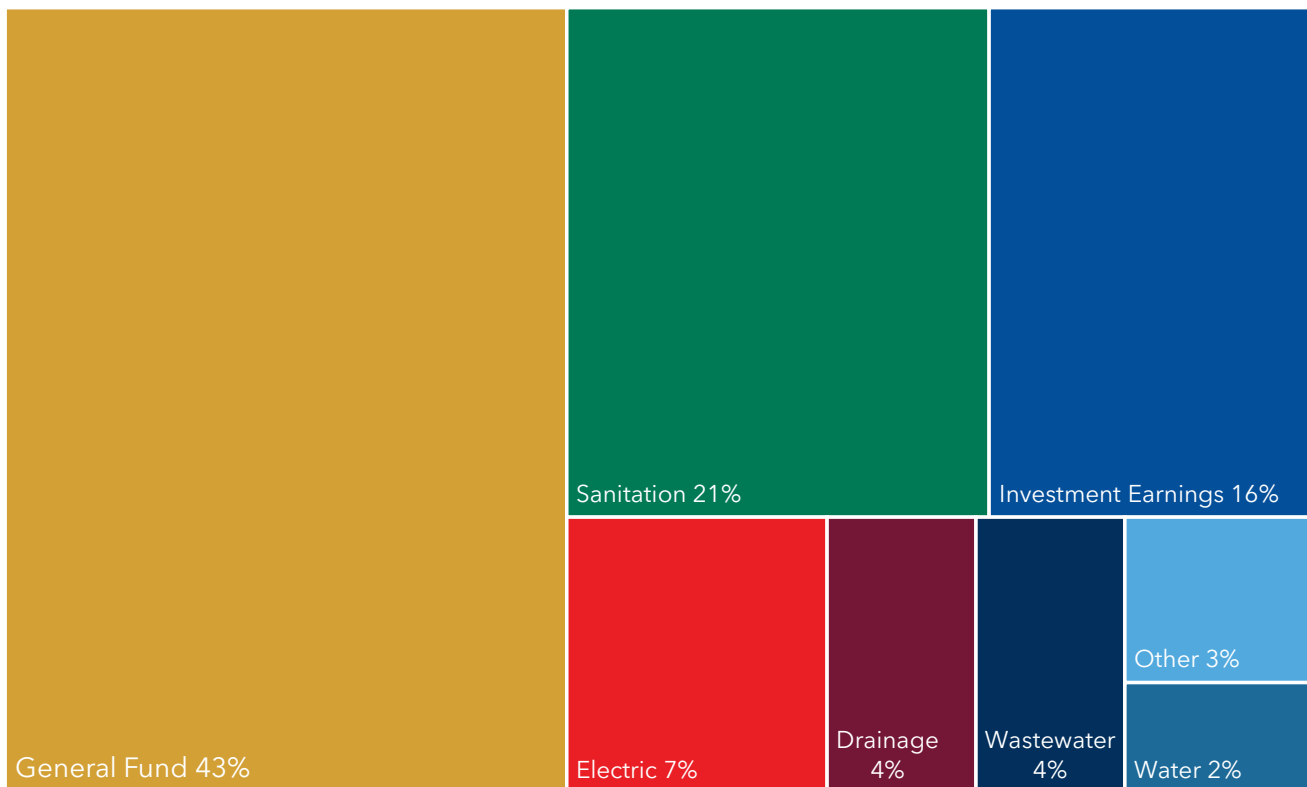
CITY OF COLLEGE STATION

FLEET REPLACEMENT FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 34,155,651	\$ 35,466,131	\$ 35,466,131	\$ 30,639,802	
Revenues					
Interdepartmental Charges	\$ 8,693,600	\$ 8,950,060	\$ 8,950,060	\$ 8,950,060	0.00%
Investment Earnings	1,624,498	1,500,000	1,411,658	1,700,000	13.33%
Gain (Loss) on Sale of Assets	311,724	250,000	602,705	350,000	40.00%
Total Revenues	\$ 10,629,822	\$ 10,700,060	\$ 10,964,423	\$ 11,000,060	2.80%
Total Funds Available	\$ 44,785,473	\$ 46,166,191	\$ 46,430,554	\$ 41,639,862	-9.80%
Transfers:					
Transfers In	(180,629)	(28,900)	(28,877)	-	-100.00%
Transfers Out	9,499,971	15,816,133	15,819,629	7,745,000	-51.03%
Total Transfers (Sources) Uses	9,319,342	15,787,233	15,790,752	7,745,000	-50.94%
Total Expenditures & Transfers	\$ 9,319,342	\$ 15,787,233	\$ 15,790,752	\$ 7,745,000	-50.94%
Total Increase (Decrease)	\$ 1,310,480	\$ (5,087,173)	\$ (4,826,329)	\$ 3,255,060	
Measurement Focus Increase (Decrease)	-				
Ending Working Capital*	\$ 35,466,131	\$ 30,378,958	\$ 30,639,802	\$ 33,894,862	

*Funds are maintained for future vehicle replacements and are intended to cover a minimum of 80% of the replacement cost.

FLEET REPLACEMENT FUND- SOURCES



FY27 FLEET REPLACEMENT LIST

Department	Year	Description	Replacement Cost
TOURISM	2016	DODGE VAN	80,000
PUBLIC WORKS STREETS	2015	JOHN DEERE TRACTOR	60,000
PUBLIC WORKS STREETS	2019	CAT LOADER	180,000
PUBLIC WORKS STREETS	2021	ZERO TURN MOWER	20,000
PUBLIC WORKS STREETS	2010	TRAILER	180,000
DRAINAGE	2020	ZERO TURN MOWER	20,000
DRAINAGE	2021	ZERO TURN MOWER	20,000
DRAINAGE	2017	BAT WING SHREDDER	37,000
PUBLIC WORKS TRAFFIC	2016	LINELAZER STRIPPING PAINTER	16,000
PUBLIC WORKS TRAFFIC	2018	CHEVY 2500XC UTILITY	85,000
POLICE	2011	ENCLOSED TRAILER	75,000
POLICE	2018	CHEVY 3500CC UTILITY	90,000
POLICE	2022	CHEVY TAHOE	105,000
POLICE	2019	CHEVY TAHOE	70,000
POLICE	2018	RADAR TRAILER	70,000
FIRE	2020	F550 AMBULANCE	500,000
FIRE	2015	PIERCE FIRE TRUCK	1,400,000
FIRE	2015	CHEVY 2500RC	170,000
FIRE	2015	CHEVY 1500	46,000
SOLID WASTE	2019	REAR LOADER	350,000
SOLID WASTE	2019	REAR LOADER	350,000
SOLID WASTE	2022	SIDE LOADER	500,000
SOLID WASTE	2022	SIDE LOADER	500,000
SOLID WASTE	2022	SIDE LOADER	500,000
PARKS AND RECREATION	2018	TORO UTILITY VEHICLE	25,000
PARKS AND RECREATION	2017	JOHN DEERE TRACTOR	60,000
PARKS AND RECREATION	2021	TORO MOWER	25,000
PARKS AND RECREATION	2014	CHEVY 1500	48,000
PARKS AND RECREATION	2014	JOHN DEERE TRACTOR	60,000
PARKS AND RECREATION	2015	JOHN DEERE TRACTOR	60,000
PARKS AND RECREATION	2018	TORO UTILITY VEHICLE	25,000
PARKS AND RECREATION	2015	CHEVY PASSENGER VAN	80,000
PARKS AND RECREATION	2015	F550 BUCKET TRUCK	250,000
PARKS AND RECREATION	2015	EDGE EQUIPMENT	5,000
PARKS AND RECREATION	2020	TORO TURF TOP DRESSER	25,000
PARKS AND RECREATION	2015	JOHN DEERE UTILITY VEHICLE	28,000
PARKS AND RECREATION	2021	TORO UTILITY VEHICLE	25,000
PARKS AND RECREATION	2017	TURF SWEEPER	30,000
PARKS AND RECREATION	2018	TORO REELMASTER MOWER	95,000
PARKS AND RECREATION	2020	TORO REELMASTER MOWER	95,000
PARKS AND RECREATION	2020	TORO REELMASTER MOWER	95,000
PARKS AND RECREATION	2020	TORO MOWER	62,000
PARKS AND RECREATION	2020	TORO TURF TRACTOR	33,000
PARKS AND RECREATION	2017	TORO BLOWER	15,000
PARKS AND RECREATION	2020	TORO DETHATCHER	20,000
PARKS AND RECREATION	2016	CHEVY 3500CC UTILITY	95,000
ELECTRIC	2007	POLE TRAILER	50,000
ELECTRIC	2014	UNDERGROUND CABLE PULLER	215,000
WATER	2014	BOBCAT EXCAVATOR	120,000
WATER	2011	JOHN DEERE BACKHOE	220,000
WASTEWATER	2019	CHEVY 3500CC UTILITY	95,000
WASTEWATER	2006	JCB FORKLIFT	160,000
WASTEWATER	2015	YARD DUMP TRUCK	180,000
WASTEWATER	2015	JOHN DEERE UTILITY VEHICLE	25,000
			\$ 7,745,000

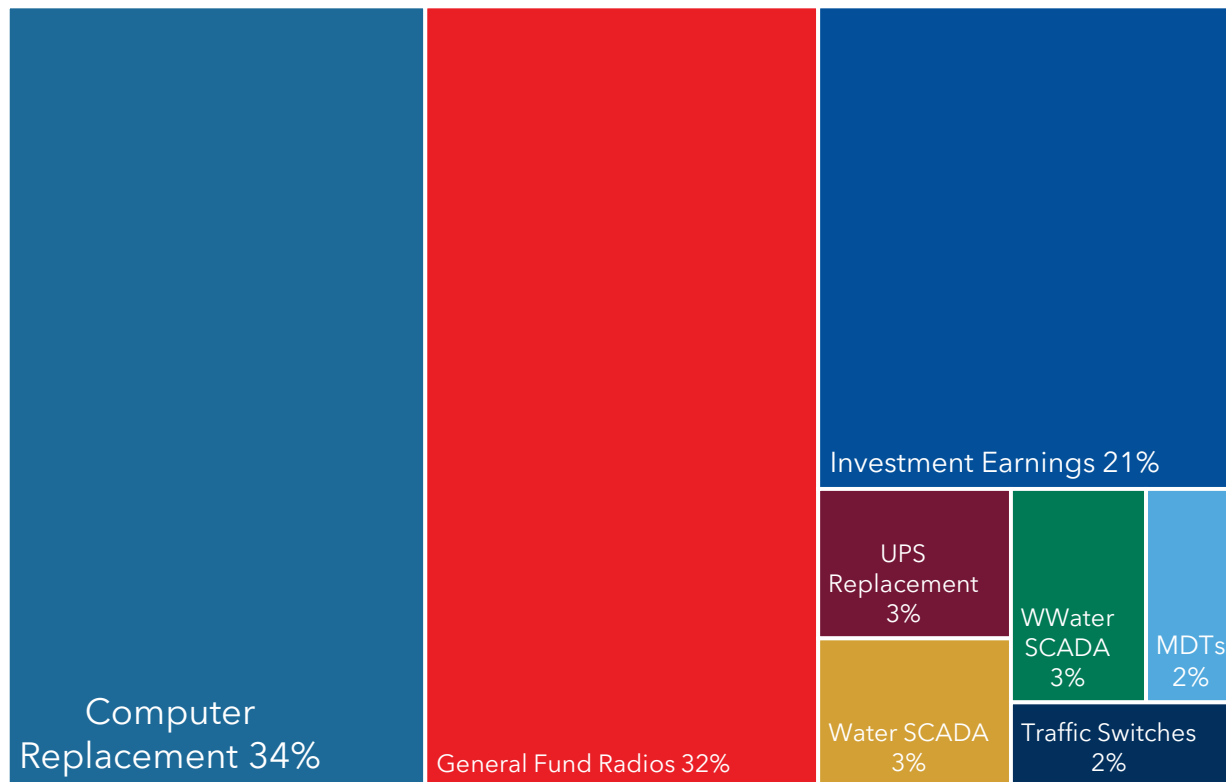
CITY OF COLLEGE STATION IT REPLACEMENT FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 11,135,350	\$ 13,914,790	\$ 13,914,790	\$ 15,642,212	
Revenues					
Interdepartmental Charges	\$ 1,036,949	\$ 1,257,194	\$ 1,206,724	\$ 1,912,937	52.16%
Investment Earnings	525,345	480,000	572,726	500,000	4.17%
Gain (Loss) on Sale of Assets	29,486	-	43,500	-	-
Total Revenues	\$ 1,591,780	\$ 1,737,194	\$ 1,822,950	\$ 2,412,937	38.90%
Total Funds Available	\$ 12,727,130	\$ 15,651,984	\$ 15,737,740	\$ 18,055,149	15.35%
Transfers:					
Transfers In*	(2,000,000)	(2,000,000)	(2,000,000)	(1,000,000)	-50.00%
Transfers Out	812,456	1,670,528	1,670,528	1,004,000	-39.90%
Total Transfers (Sources) Uses	(1,187,545)	120,528	95,528	4,000	-96.68%
Total Expenditures & Transfers	\$ (1,187,545)	\$ 120,528	\$ 95,528	\$ 4,000	-96.68%
Total Increase (Decrease)	\$ 2,779,325	\$ 1,616,666	\$ 1,727,422	\$ 2,408,937	
Measurement Focus Increase (Decrease)	115				
Ending Working Capital**	\$ 13,914,790	\$ 15,531,456	\$ 15,642,212	\$ 18,051,149	

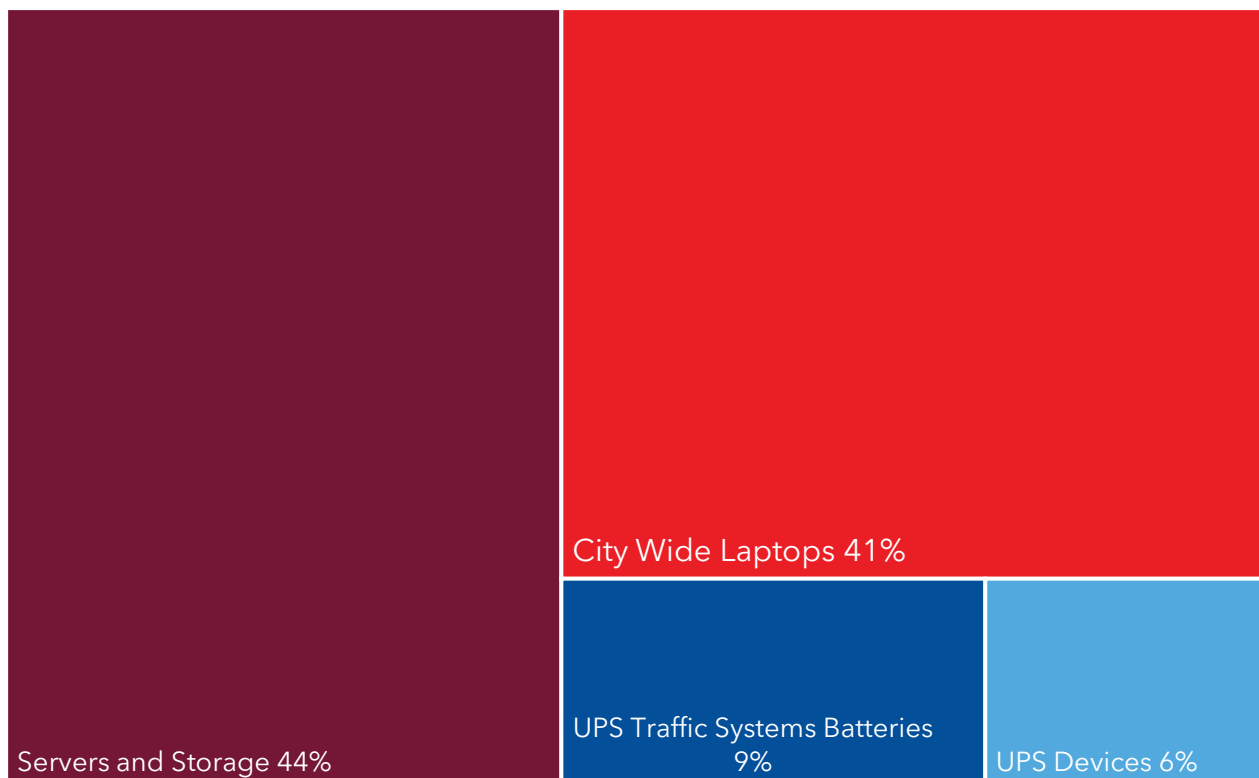
* Contributions for future replacement/upgrade to the ERP software.

** Funds are maintained for future planned replacements and are intended to cover a minimum of 80% of the replacement cost.

IT REPLACEMENT FUND- SOURCES



IT REPLACEMENT FUND- USES



CITY OF COLLEGE STATION

EQUIPMENT REPLACEMENT FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 1,876,860	\$ 2,212,310	\$ 2,212,310	\$ 2,538,426	
Revenues					
Interdepartmental Charges	\$ 245,161	\$ 289,566	\$ 289,566	\$ 291,560	0.69%
Investment Earnings	90,270	85,000	86,550	87,000	2.35%
Total Revenues	\$ 335,431	\$ 374,566	\$ 376,116	\$ 378,560	1.07%
Total Funds Available	\$ 2,212,291	\$ 2,586,876	\$ 2,588,426	\$ 2,916,986	12.76%
Transfers:					
Transfers Out for Replacements	-	50,000	50,000	50,000	0.00%
Total Transfers (Sources) Uses	-	50,000	50,000	50,000	0.00%
Total Expenditures & Transfers	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
Total Increase (Decrease)	\$ 335,431	\$ 324,566	\$ 326,116	\$ 328,560	
Measurement Focus Increase (Decrease)	\$ 19				
Ending Working Capital*	\$ 2,212,310	\$ 2,536,876	\$ 2,538,426	\$ 2,866,986	

* Funds are maintained for future planned replacements and are intended to cover a minimum of 80% of the replacement cost.



UTILITY CUSTOMER SERVICE FUND

The Utility Customer Service (UCS) Fund is an Internal Service Fund that accounts for the revenues and expenditures associated with utility billing, collections, and customer support services. UCS provides centralized services to the Electric, Water, Wastewater, Solid Waste, Drainage, and Roadway Maintenance Funds.

UCS Services Include:

- Utility billing and collection
- Service connections and disconnections
- Customer account creation and maintenance
- General customer service and account support

As a customer-facing operation, UCS serves as a primary point of contact for utility customers and provides information regarding billing, usage, energy conservation, rebate programs, and other utility-related services. UCS also coordinates free energy and irrigation audits in partnership with the City's utility departments.

UCS revenues consist primarily of transfers from the utility funds to reimburse the department for services provided on their behalf. Strategic Plan goals and key performance indicators for UCS are incorporated into the Fiscal Services section of the General Fund budget.

The fund's primary expenditures include employee salaries and benefits, credit card processing fees, and the water meter reading service contract.



CITY OF COLLEGE STATION

UTILITY CUSTOMER SERVICE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 715,192	\$ 281,260	\$ 281,260	\$ 252,260	
Revenues					
Service Charges	\$ 3,007,583	\$ 4,134,060	\$ 3,445,050	\$ 4,134,060	0.00%
Other Revenue	124,194	77,000	63,200	78,000	1.30%
Investment Earnings	53,874	70,000	36,750	40,000	-42.86%
Total Revenues	\$ 3,185,628	\$ 4,281,060	\$ 3,545,000	\$ 4,252,060	-0.68%
Total Funds Available	\$ 3,900,821	\$ 4,562,320	\$ 3,826,260	\$ 4,504,320	-1.27%
Expenditures:					
Fiscal Services Dept	\$ 3,653,046	\$ 4,523,320	\$ 3,574,000	\$ 4,619,110	2.12%
Pay Plan Contingency	-	2,182	-	6,973	
Total Operating Expenditures	\$ 3,653,046	\$ 4,525,502	\$ 3,574,000	\$ 4,626,083	2.22%
Misc Nonoperating Exp	-	-	-	-	-
Contingency	-	75,000	-	-	-100.00%
Total Other (Sources) Uses	-	75,000	-	-	-100.00%
Total Expenditures & Transfers	\$ 3,653,046	\$ 4,600,502	\$ 3,574,000	\$ 4,626,083	0.56%
Total Increase (Decrease)	\$ (467,418)	\$ (319,442)	\$ (29,000)	\$ (374,023)	17.09%
Measurement Focus Increase (Decrease)	33,485	105,000		180,000	
Ending Working Capital	\$ 281,260	\$ 66,818	\$ 252,260	\$ 58,237	



FLEET MAINTENANCE FUND

The Fleet Maintenance Fund is an Internal Service Fund that provides centralized fleet management and maintenance services for the City's vehicles and motorized equipment.

The fund is supported through charges to City departments with assigned fleet assets. Fleet Services manages the acquisition, disposal, maintenance, repair, fueling, and historical data collection for more than 800 City vehicles and pieces of motorized equipment, including the operation and maintenance of three fueling stations.

Annual funding requirements are projected using multiple forecasting methodologies to estimate fleet maintenance needs. Departments with assigned vehicles are charged an annual maintenance fee to fund inspections, preventive maintenance, repairs, and related services. Fund revenues are primarily generated through transfers from departmental operating budgets.

The fund's primary expenditures consist of vehicle and equipment parts, as well as personnel costs for mechanics and other support staff. Parts expenditures increased approximately 96% from FY20 through FY25, largely due to supply chain disruptions and inflationary pressures. FY26 year-end estimates anticipate a modest reduction in inflationary impacts. The FY27 budget increase reflects the additional fleet vehicles added through recent SLAs and the associated maintenance requirements.

The 36.5% increase in Supply expenditures from the FY26 revised budget to the FY27 budget reflects anticipated continued inflationary pressures on parts and materials, and vehicles added to the fleet. The 12.1% decrease in Maintenance, 17.3% decrease in Purchased Services, and 100% decrease in Capital Outlay are primarily attributable to one-time SLAs expenditures included in the FY26 budget.

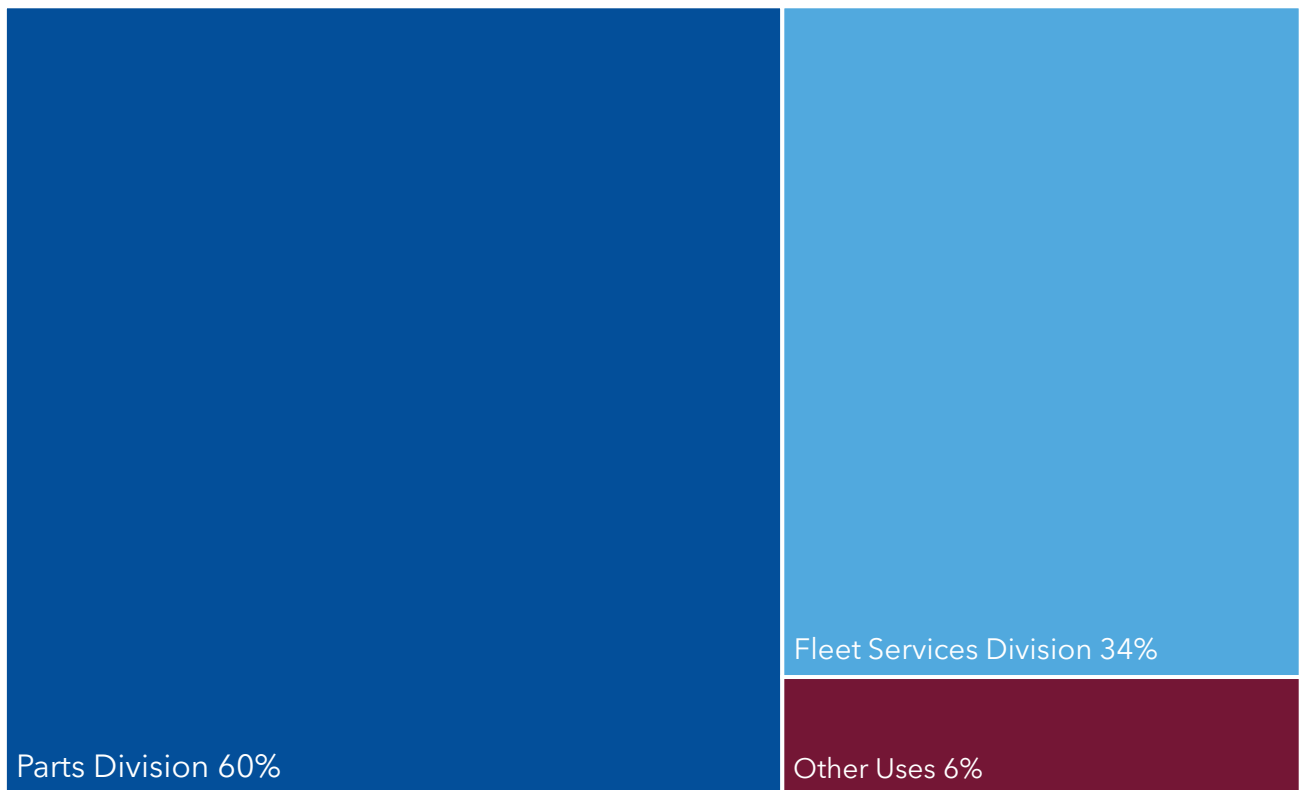


CITY OF COLLEGE STATION

FLEET MAINTENANCE FUND SUMMARY

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change Budget FY26 to FY27
Beginning Working Capital	\$ 615,524	\$ 257,152	\$ 257,152	\$ 792,627	
Revenues					
Fleet Charges	\$ 3,961,376	\$ 4,423,000	\$ 4,423,000	\$ 5,710,000	29.10%
Investment Earnings	43,209	25,000	22,475	25,000	0.00%
Gain (Loss) on Sale of Assets	(272)	-	-	-	-
Total Revenues	\$ 4,004,313	\$ 4,448,000	\$ 4,445,475	\$ 5,735,000	28.93%
Total Funds Available	\$ 4,619,837	\$ 4,705,152	\$ 4,702,627	\$ 6,527,627	38.73%
Expenditures:					
Public Works Dept	\$ 4,237,280	\$ 4,471,785	\$ 3,910,000	\$ 5,250,893	17.42%
Pay Plan Contingency	-	4,258	-	7,318	
Total Operating Expenditures	\$ 4,237,280	\$ 4,476,043	\$ 3,910,000	\$ 5,258,211	17.47%
Transfers:					
Transfers In - Replacements	(8,580)	(900)	(900)	-	-100.00%
Total Transfers (Sources) Uses	(8,580)	(900)	(900)	-	-100.00%
Other (Sources) Uses					
Other	16,048	900	900	-	-100.00%
Contingency	-	220,000	-	310,000	40.91%
Total Other (Sources) Uses	16,048	220,900	900	310,000	40.33%
Total Expenditures & Transfers	\$ 4,244,748	\$ 4,696,043	\$ 3,910,000	\$ 5,568,211	18.57%
Total Increase (Decrease)	\$ (240,436)	\$ (248,043)	\$ 535,475	\$ 166,789	
Measurement Focus Increase (Decrease)	(117,936)				
Ending Working Capital	\$ 257,152	\$ 9,109	\$ 792,627	\$ 959,416	

FLEET MAINTENANCE FUND- USES

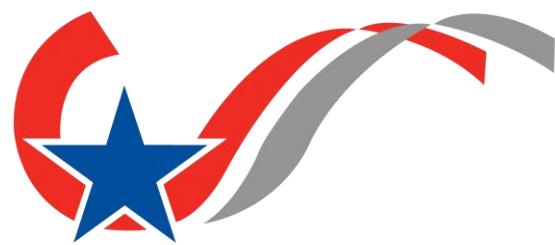


**CITY OF COLLEGE STATION
FLEET MAINTENANCE FUND
OPERATIONS EXPENDITURE SUMMARY**

EXPENDITURE BY DEPARTMENT					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Parts	\$ 2,647,152	\$ 2,549,293	\$ 2,173,000	\$ 3,350,401	31.42%
Fleet Services	1,590,128	1,922,492	1,737,000	1,900,492	-1.14%
Pay Plan Contingency	-	4,258	-	7,318	
TOTAL	\$ 4,237,280	\$ 4,476,043	\$ 3,910,000	\$ 5,258,211	17.47%

EXPENDITURE BY CLASSIFICATION					
	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Salaries and Benefits	\$ 1,245,494	\$ 1,512,374	\$ 1,347,159	\$ 1,549,236	2.44%
Health Insurance	249,929	311,051	253,294	311,109	0.02%
Supplies	2,447,242	2,282,361	1,921,507	3,115,475	36.50%
Maintenance	176,940	182,692	215,767	160,633	-12.07%
Purchased Services	117,675	138,307	127,273	114,440	-17.26%
Capital Outlay	-	45,000	45,000	-	-100.00%
Pay Plan Contingency	-	4,258	-	7,318	
TOTAL	\$ 4,237,280	\$ 4,476,043	\$ 3,910,000	\$ 5,258,211	17.47%

PERSONNEL				
	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Parts	4.00	4.00	4.00	0.00%
Fleet Services	17.00	17.00	17.00	0.00%
TOTAL	21.00	21.00	21.00	0.00%



CITY OF COLLEGE STATION

Home of Texas A&M University®

APPENDIX A - CITY COUNCIL BUDGET ORDINANCE

ORDINANCE NO. 2026-4707

AN ORDINANCE ADOPTING A BUDGET FOR THE 2026-2027 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED.

WHEREAS, a proposed budget for the fiscal year October 1, 2026 to September 30, 2027, was prepared and presented to the City Council and a public hearing held thereon as prescribed by law and the Charter of the City of College Station, Texas, notice of said hearing having first been duly given; and

WHEREAS, the City Council has reviewed and amended the proposed budget and changes as approved by the City Council have been identified and their effect included in the budget; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEGE STATION, TEXAS:

- PART 1:** That the proposed budget as amended by the City Council of the City of College Station, which is made a part hereof to the same extent as if set forth at length herein, is hereby adopted and approved, a copy of which is on file in the Office of the City Secretary in College Station, Texas.
- PART 2:** That authorization is hereby granted for the expenditure of the same under the respective items contained in said budget with the approved fiscal and budgetary policy statements of the City.
- PART 3:** The governing body, the City Council, has authorized the City Manager, through the budget ordinance, to assign fund balance. Assignments, unlike commitments, are not permanent and a formal action is not required for the removal of an assignment. Finally, assignments may not result in a deficit in Unassigned Fund Balance. Assigned Fund Balance includes amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed.
- PART 4:** That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby authorized to approve and execute contracts and documents authorizing the payment of funds and to expend public funds for expenditures that are \$100,000 or less; to exercise, approve and execute all contract renewal options for approved contracts, subject to and contingent upon appropriation of sufficient budgeted funds by the City, to approve and execute change orders authorizing the expenditure of funds pursuant to the TEXAS LOCAL GOVERNMENT CODE or as provided in the original contract document or in accordance with the applicable Finance administrative procedure. The intent of this section is to provide the ability to conduct daily affairs of the City which involve numerous decisions of a routine nature.

- PART 5:** That the City Manager and his authorized and designated employees, at his discretion, be, and are hereby, authorized to provide for transfers of any unexpended or unencumbered appropriation balance within each of the various departments and within any other fund of the City.
- PART 6:** That the City Council hereby approves the funding and the purchases that are made pursuant to interlocal agreements as provided by CHAPTER 271, SUBCHAPTERS (D) AND (F) of the TEXAS LOCAL GOVERNMENT CODE in this budget and authorizes the City Manager and his authorized and designated employees, at his discretion, to approve and execute contracts and documents authorizing the payment of funds, and to expend public funds that have been expressly designated, approved, and appropriated in this budget for new and replacement equipment as set out in the 2026-27 Fiscal Year Fleet and Equipment Replacement Funds and Technology Related Hardware and Software as described in **Attachment "A"** to this Ordinance.
- PART 7:** That this ordinance shall become effective immediately after passage and approval.

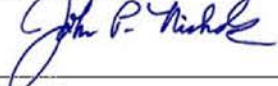
PASSED AND APPROVED THIS 27th DAY OF AUGUST 2026.

ATTEST:



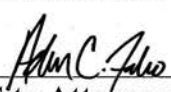
City Secretary

APPROVED:



Mayor

APPROVED:



City Attorney

ATTACHMENT A
2026-27 FISCAL YEAR FLEET AND EQUIPMENT REPLACEMENT FUNDS

Department	Year	Description	Replacement Cost
TOURISM	2016	DODGE VAN	80,000
PUBLIC WORKS STREETS	2015	JOHN DEERE TRACTOR	60,000
PUBLIC WORKS STREETS	2019	CAT LOADER	180,000
PUBLIC WORKS STREETS	2021	ZERO TURN MOWER	20,000
PUBLIC WORKS STREETS	2010	TRAILER	180,000
DRAINAGE	2020	ZERO TURN MOWER	20,000
DRAINAGE	2021	ZERO TURN MOWER	20,000
DRAINAGE	2017	BAT WING SHREDDER	37,000
PUBLIC WORKS TRAFFIC	2016	LINELAZER STRIPPING PAINTER	16,000
PUBLIC WORKS TRAFFIC	2018	CHEVY 2500XC UTILITY	85,000
POLICE	2011	ENCLOSED TRAILER	75,000
POLICE	2018	CHEVY 3500CC UTILITY	90,000
POLICE	2022	CHEVY TAHOE	105,000
POLICE	2019	CHEVY TAHOE	70,000
POLICE	2018	RADAR TRAILER	70,000
FIRE	2020	F550 AMBULANCE	500,000
FIRE	2015	PIERCE FIRE TRUCK	1,400,000
FIRE	2015	CHEVY 2500RC	170,000
FIRE	2015	CHEVY 1500	46,000
SOLID WASTE	2019	REAR LOADER	350,000
SOLID WASTE	2019	REAR LOADER	350,000
SOLID WASTE	2022	SIDE LOADER	500,000
SOLID WASTE	2022	SIDE LOADER	500,000
SOLID WASTE	2022	SIDE LOADER	500,000
PARKS AND RECREATION	2018	TORO UTILITY VEHICLE	25,000
PARKS AND RECREATION	2017	JOHN DEERE TRACTOR	60,000
PARKS AND RECREATION	2021	TORO MOWER	25,000
PARKS AND RECREATION	2014	CHEVY 1500	48,000
PARKS AND RECREATION	2014	JOHN DEERE TRACTOR	60,000
PARKS AND RECREATION	2015	JOHN DEERE TRACTOR	60,000
PARKS AND RECREATION	2018	TORO UTILITY VEHICLE	25,000
PARKS AND RECREATION	2015	CHEVY PASSENGER VAN	80,000
PARKS AND RECREATION	2015	F550 BUCKET TRUCK	250,000
PARKS AND RECREATION	2015	EDGE EQUIPMENT	5,000
PARKS AND RECREATION	2020	TORO TURF TOP DRESSER	25,000
PARKS AND RECREATION	2015	JOHN DEERE UTILITY VEHICLE	28,000
PARKS AND RECREATION	2021	TORO UTILITY VEHICLE	25,000
PARKS AND RECREATION	2017	TURF SWEEPER	30,000
PARKS AND RECREATION	2018	TORO REELMASTER MOWER	95,000
PARKS AND RECREATION	2020	TORO REELMASTER MOWER	95,000
PARKS AND RECREATION	2020	TORO REELMASTER MOWER	95,000
PARKS AND RECREATION	2020	TORO MOWER	62,000
PARKS AND RECREATION	2020	TORO TURF TRACTOR	33,000
PARKS AND RECREATION	2017	TORO BLOWER	15,000
PARKS AND RECREATION	2020	TORO DETHATCHER	20,000
PARKS AND RECREATION	2016	CHEVY 3500CC UTILITY	95,000
ELECTRIC	2007	POLE TRAILER	50,000
ELECTRIC	2014	UNDERGROUND CABLE PULLER	215,000

WATER	2014	BOBCAT EXCAVATOR	120,000
WATER	2011	JOHN DEERE BACKHOE	220,000
WASTEWATER	2019	CHEVY 3500CC UTILITY	95,000
WASTEWATER	2006	JCB FORKLIFT	160,000
WASTEWATER	2015	YARD DUMP TRUCK	180,000
WASTEWATER	2015	JOHN DEERE UTILITY VEHICLE	25,000
			\$ 7,745,000

ATTACHMENT "A"

2026-27 FISCAL YEAR TECHNOLOGY RELATED HARDWARE AND SOFTWARE

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

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Scheduled Replacement/Repair/Additions:			
Replacement Computers	200	2,300	460,000
Replacement Scanners			13,000
PC Replacement Parts (Video Cards, Hard Drive & Memory)			5,000
Replacement Public Safety Mobile Data Terminals	5	6,000	30,000
Replace single server	3	20,000	60,000
Server replacement parts			10,000
SQL Std	8	8,500	68,000
Replacement UPS battery/units			109,400
Estimated Additional Desktop Software			35,000
Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop Illustrator, Premier, Audition, Project, Visio, Vstudio.net, AutoCAD, Crystal, Blue Beam			
Camera Maint. and Equipment Replacement			40,000
Motorola Radio Repair/Replacement			37,000
Telephone Repair/Replacement			20,000
Fiber ring expansion			225,000
Subtotal - Scheduled Replacement			1,112,400
Service Level Adjustments			
Rubrik			200,117
Host Servers (2)			108,000
Subtotal - Service Level Adjustments			308,117
Unscheduled Replacements/Additions			
Estimated Additional Computer setups	75	1,800	135,000
not identified specifically in budget includes but not limited to: Monitor, network card, extended warranty, added memory			
Microsoft Enterprise Agreement Adjustments			30,000
Estimated Additional Desktop Software			20,000
Includes but not limited to New & Upgrade versions of Adobe Acrobat, PageMaker, Photoshop, Illustrator, Premier, Audition Project, Visio, Vstudio.net, AutoCAD, Crystal, Corel Draw, Cognos			
Estimated Additional Printers/Plotters			12,000
Estimated Computer misc. parts			10,000
includes: hard drives, network cards, network cables			
Estimated Monitor upgrades			12,500
includes: larger than standard			
Estimated Additional Scanners	20	800	16,000
Estimated Additional Laptops/Toughbooks	65	1,800	117,000
Estimated Network Upgrades			20,000
Estimated Motorola Radio Repair/Replacement			10,000
Sub-Total Unscheduled Replacement/Additions			382,500
Phone System Maintenance			
Cisco_SmartNet Maintenance			68,000
Subtotal - Phone System Maintenance			68,000
Network Software on Master License Agreement (MLA)			
Microsoft Enterprise Agreement			536,000
Added M365 additional licenses and services			-
Solarwinds			15,000

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

ITEM	Quantity	Estimated Avg. Unit Cost	Projected Total
Rubrik			105,000
VMWARE support through VMWare	38	1,400	53,200
Vcenter Support	2	1,499	2,998
City Works Premium License			110,250
Faster Maintenance			18,000
CTWP Copiers			52,300
UBEO Plotters			17,300
Subtotal - Network Software on MLA			910,048
PC Hardware and Software Maintenance/Subscriptions			
AutoCAD			17,000
Adobe Creative Suite			15,000
Adobe Pro			10,000
MimeCast Email Security			99,964
Firewall Maintenance			97,000
Aruba Maintenance			7,000
JIRA ITSM, ITAM and PM			50,474
Siemens Access Control System			32,000
Subtotal - PC Software Maintenance			328,438
IBM Hardware and Software Maintenance (GONE FOREVER)			
Hardware Maintenance (2 power 7's)			-
Power 7 Software Subscription and Support	2	9,000	-
Subtotal - IBM Hardware and Software Maintenance			-
Grand Total			3,109,503

ORDINANCE NO. 2026-4708

AN ORDINANCE LEVYING THE AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF COLLEGE STATION, TEXAS, AND PROVIDING FOR THE GENERAL DEBT SERVICE FUND FOR THE YEAR 2026-27 AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEGE STATION, TEXAS:

SECTION I. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of College Station, Texas, and to provide General Debt Service for the **2026-27 fiscal year** upon all property, real, personal and mixed within the corporate limits of said city subject to taxation, a tax of **fifty-three and two hundredths and fifty-four thousand cents (\$0.530254) on each one hundred dollar (\$100.00)** valuation of property, and said tax being so levied and apportioned to the specific purpose herein set forth:

1. For the maintenance and support of the general government (General Fund), **thirty-two and seventy-six hundred and eight thousand cents (\$0.327608) on each one-hundred-dollar (\$100.00)** valuation of property; and
2. For the general obligation debt service (Debt Service Fund), is **twenty and twenty-six hundred and forty-six thousand cents (\$0.202646) on each one hundred dollars (\$100.00)** valuation of property to be used for principal and interest payments on bonds and other obligations of the fund.

SECTION II. All moneys collected under this ordinance for the specific items therein named, shall be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and the Assessor and Collector of Taxes and the Chief Financial Officer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. It is hereby made the duty of the Tax Assessor and Collector to deliver a statement at the time of depositing any money, showing from what source such taxes were received and to what account (General Fund or General Debt Service Fund) the funds were deposited.

SECTION III. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION IV. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.63 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$18.40.

SECTION V. That this ordinance shall take effect and be in force from and after its passage.

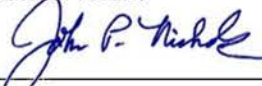
PASSED AND APPROVED THIS 27th DAY OF AUGUST 2026.

ATTEST:



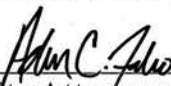
City Secretary

APPROVED:



Mayor

APPROVED:



City Attorney

APPENDIX B

FY27 SERVICE LEVEL ADJUSTMENTS (SLAs)

Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Police	6 Police Officers and 3 Patrol Cars	527,882	900,629	1,428,511	-	1,428,511	6.00	3.00
Police	Volunteer Coordinator	761	122,880	123,641	-	123,641	1.00	-
Police	Forensic Technician	4,268	91,038	95,306	-	95,306	1.00	-
Police	Eventide DX Recorder	65,721	-	65,721	-	65,721	-	-
Police	CSTEP Prisoner Transportation	116,914	22,670	139,584	-	139,584	-	1.00
TOTAL POLICE		715,546	1,137,217	1,852,763	-	1,852,763	8.00	4.00
Fire	On-Site Bunker Gear Cleaning, Inspection and Repairs	-	40,000	40,000	-	40,000	-	-
Fire	Hazmat Equipment Cache Upgrades	119,090	-	119,090	-	119,090	-	-
Fire	Fire Department Accreditation	27,200	-	27,200	-	27,200	-	-
TOTAL FIRE DEPARTMENT		146,290	40,000	186,290	-	186,290	-	-
Public Works	Concrete Crew - Equipment Operators	95,581	327,743	423,324	-	423,324	4.00	1.00
Public Works	Pavement Markings Account Increase	-	125,000	125,000	-	125,000	-	-
Public Works	Assistant Drainage Maintenance Division Manager (IT Replacement Costs)	-	1,230	1,230	-	1,230	-	-
TOTAL PUBLIC WORKS		95,581	453,973	549,554	-	549,554	4.00	1.00
Parks	Parks Operation Irrigation Crew Leader + Truck	90,000	105,405	195,405	-	195,405	1.00	1.00
Parks	Lincoln Recreation Center Van	80,000	15,000	95,000	-	95,000	-	1.00
Parks	Assistant Operations Manager Truck	57,000	13,000	70,000	-	70,000	-	1.00
Parks	Forklift	45,000	10,000	55,000	-	55,000	-	1.00
Parks	Pedestrian Mower & Trailer	22,000	9,600	31,600	-	31,600	-	1.00
Parks	Fun For All Fence Replacement	120,000	-	120,000	-	120,000	-	-
Parks	Cooling College Station Park Tree Planting Year Two	88,895	-	88,895	-	88,895	-	-
Parks	Cooling College Station Residential Tree Giveaway	45,000	-	45,000	-	45,000	-	-
Parks	2027 CAPRA Reaccreditation Visit	15,000	-	15,000	-	15,000	-	-
Parks	Multi Pro Turf Sprayer (SPLIT)	80,000	28,000	108,000	-	108,000	-	0.50
Parks	Fraise Mower + Turf Trailer (SPLIT)	35,000	11,850	46,850	-	46,850	-	0.50
TOTAL PARKS AND RECREATION		677,895	192,855	870,750	-	870,750	1.00	6.00
Planning & Development	Combination Building Inspector I/II	52,192	98,581	150,773	-	150,773	1.00	1.00
Planning & Development	Engineering Technician	57,192	109,108	166,300	-	166,300	1.00	1.00
TOTAL PLANNING AND DEVELOPMENT		109,384	207,689	317,073	-	317,073	2.00	2.00
IT	Information Security Analyst	4,214	142,873	147,087	-	147,087	1.00	-
IT	Laserfiche Upgrade and Migration (FY27)	252,412	218,647	471,059	-	471,059	-	-
IT	ESRI Advantage Program for Modernized GIS Infrastructure	71,800	-	71,800	-	71,800	-	-
IT	Identity and Access Management - Okta	-	150,000	150,000	-	150,000	-	-
IT	New Position Software Costs	-	10,599	10,599	-	10,599	-	-
TOTAL IT		328,426	522,119	850,545	-	850,545	1.00	-
Fiscal Services	Short-Term Rental (STR) Monitoring, Analytical & Compliance Services	-	89,420	89,420	-	89,420	-	-
FISCAL SERVICES		-	89,420	89,420	-	89,420	-	-
Capital Projects Operations	Field Operations Specialist	50,885	100,002	150,887	-	150,887	1.00	1.00
Capital Projects Operations	Scissor Lift	47,000	7,410	54,410	-	54,410	-	1.00
Capital Projects Operations	Corrective Building Funds	230,200	-	230,200	-	230,200	-	-
Capital Projects Operations	Christmas Lights	10,000	-	10,000	-	10,000	-	-
CAPITAL PROJECTS OPERATIONS		338,085	107,412	445,497	-	445,497	1.00	2.00

APPENDIX B

FY27 SERVICE LEVEL ADJUSTMENTS (SLAs)

Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Mayor & Council	Community Sponsorships	25,000	-	25,000	-	25,000	-	-
City Manager	Lunch On Us	15,000	-	15,000	-	15,000	-	-
Internal Audit	Program Auditor	2,885	108,721	111,606	-	111,606	1.00	-
Human Resources	Human Resources Generalist/Employee Advisor	-	114,635	114,635	-	114,635	1.00	-
Human Resources	HR Systems: Learning, Performance, Leave & Integrations	250,000	150,000	400,000	-	400,000	-	-
Human Resources	Internship Program Funding	-	75,383	75,383	-	75,383	-	-
Economic Development	District Concept Planning	50,000	-	50,000	-	50,000	-	-
Economic Development	Development Marketing	50,000	-	50,000	-	50,000	-	-
Tourism	Director of University Strategy & Partnerships (IT Replacement Costs)	-	721	721	-	721	-	-
TOTAL GENERAL GOVERNMENT		392,885	449,460	842,345	-	842,345	2.00	-
TOTAL GENERAL FUND		2,804,092	3,200,145	6,004,237	-	6,004,237	19.00	15.00
Parks	Fraise Mower + Turf Trailer (SPLIT)	35,000	2,250	37,250	-	37,250	-	0.50
Parks	Multi Pro Turf Sprayer(SPLIT)	80,000	1,000	81,000	-	81,000	-	0.50
Parks	VPAC Connection Improvements	126,500	-	126,500	-	126,500	-	-
Parks	Shade Addition at VPAC	218,500	-	218,500	-	218,500	-	-
Tourism	Director of University Strategy & Partnerships	2,885	186,249	189,134	-	189,134	1.00	-
Tourism	Large Event Sponsorship	750,000	-	750,000	-	750,000	-	-
Tourism	Tourism Leisure Event Professional Services	150,000	-	150,000	-	150,000	-	-
Tourism	Visitor Center Sign	100,000	-	100,000	-	100,000	-	-
Tourism	Christmas Lights for City Hall	10,000	-	10,000	-	10,000	-	-
TOTAL HOT FUND		1,472,885	189,499	1,662,384	-	1,662,384	1.00	1.00
Public Works	Assistant Division Manager - Drainage Maintenance	80,021	138,595	218,616	-	218,616	1.00	1.00
Public Works	Tree Chipper	85,000	15,850	100,850	-	100,850	-	1.00
Planning & Development	Flood Study & FEMA Letter of Map Revision	200,000	-	200,000	-	200,000	-	-
Planning & Development	General Studies	150,000	-	150,000	-	150,000	-	-
TOTAL DRAINAGE FUND		515,021	154,445	669,466	-	669,466	1.00	2.00
Economic Development	Northgate District Branding	50,000	-	50,000	-	50,000	-	-
Economic Development	Northgate Surface Lot Resurfacing and Related Improvements	150,000	-	150,000	-	150,000	-	-
Economic Development	College Main Parking Garage Signage	100,000	-	100,000	-	100,000	-	-
Economic Development	College Main Parking Garage Security	-	15,000	15,000	-	15,000	-	-
Economic Development	PTNB Northgate District Enforcement Adjustment	-	40,000	40,000	-	40,000	-	-
Economic Development	Northgate District Spot Pressure Washing	-	30,000	30,000	-	30,000	-	-
Economic Development	Christmas Lights for City Hall	10,000	-	10,000	-	10,000	-	-
TOTAL NORTHGATE PARKING FUND		310,000	85,000	395,000	-	395,000	-	-
Electric	Electric Safety/Training Coordinator	8,085	173,383	181,468	-	181,468	1.00	-
Electric	AMI Analyst position and service vehicle	71,885	152,740	224,625	-	224,625	1.00	1.00
Electric	Small Bucket Truck	250,000	52,500	302,500	-	302,500	-	1.00
TOTAL ELECTRIC FUND		329,970	378,623	708,593	-	708,593	2.00	2.00
Water	Advanced Leak Detection and System Efficiency Services	250,000	-	250,000	-	250,000	-	-
Water	Water Resources Specialist	7,585	113,581	121,166	-	121,166	1.00	-
TOTAL WATER FUND		257,585	113,581	371,166	-	371,166	1.00	-
Solid Waste	Mini Street Sweeper	274,806	79,201	354,007	-	354,007	-	1.00
Solid Waste	Commercial Solid Waste Roll-off Collection Vehicle	324,917	124,933	449,850	-	449,850	-	1.00
Solid Waste	Northgate District Self-Contained Compactors & Monitoring Units	75,000	37,585	112,585	-	112,585	-	2.00
TOTAL SOLID WASTE FUND		674,723	241,719	916,442	-	916,442	-	4.00
TOTAL ALL FUNDS		6,364,276	4,363,012	10,727,288	-	10,727,288	24.00	24.00

APPENDIX B
FY27 NOT RECOMMENDED SERVICE LEVEL ADJUSTMENTS (SLAs)

Dept	Description	One-Time Cost	Recurring Cost	Total	Revenue/ Savings	Net Total	FTE	Vehicle/ Heavy Equipment
Police	8 Police Patrol Vehicles	977,949	362,376	1,340,325	-	1,340,325	-	8.00
Police	Evidence Technician	3,647	77,364	81,011	-	81,011	1.00	-
Police	Senior Animal Control Officer with Vehicle	78,565	102,753	181,318	-	181,318	1.00	1.00
	Community Enhancement Vehicle	52,015	15,985	68,000	-	68,000	-	1.00
Police	Vehicles	-	26,080	26,080	-	26,080	-	2.00
TOTAL POLICE		1,112,176	584,558	1,696,734	-	1,696,734	2.00	12.00
Fire	Fire Department ISO Rating Special Study and Consulting	78,500	-	78,500	-	78,500	-	-
Fire	Mobile Shelter Trailer	23,678	500	24,178	-	24,178	-	-
TOTAL FIRE DEPARTMENT		102,178	500	102,678	-	102,678	-	-
Public Works	Mowing Equipment and Light Equipment Operator (LEO)	136,026	105,442	241,468	-	241,468	1.00	4.00
Public Works	Streets - Light Equipment Operator (LEO)	-	64,068	64,068	-	64,068	1.00	-
TOTAL PUBLIC WORKS		136,026	169,510	305,536	-	305,536	2.00	4.00
Parks	Park Ranger Truck	57,000	13,000	70,000	-	70,000	-	1.00
Parks	WPC LED Display Board	120,000	-	120,000	-	120,000	-	-
Parks	Tri-Plex 3100 D Reelmaster	55,000	16,650	71,650	-	71,650	-	-
Parks	Lick Creek Park Signage Plan	75,000	-	75,000	-	75,000	-	-
Parks	Wolf Pen Creek Programming Events	70,000	-	70,000	-	70,000	-	-
TOTAL PARKS AND RECREATION		377,000	29,650	406,650	-	406,650	-	1.00
Planning & Development	Comprehensive Plan Implementation	196,500	-	196,500	-	196,500	-	-
TOTAL PLANNING AND DEVELOPMENT		196,500	-	196,500	-	196,500	-	-
City Manager	Additional Intern	2,885	22,109	24,994	-	24,994	-	-
Public Communication	Digital Media Specialist	36,737	115,370	152,107	-	152,107	1.00	-
Human Resources	Policy/Document Management Software	25,000	150,000	175,000	-	175,000	-	-
TOTAL GENERAL GOVERNMENT		64,622	287,479	352,101	-	352,101	1.00	-
TOTAL GENERAL FUND		1,988,502	1,071,697	3,060,199	-	3,060,199	5.00	17.00
Tourism	Assistant Director of TAMU Sales	2,885	178,115	181,000	-	181,000	1.00	-
Tourism	Assistant Director of Event Strategy (TAMU)	2,885	178,115	181,000	-	181,000	1.00	-
Tourism	Leisure Event Execution	-	225,000	225,000	-	225,000	-	-
Tourism	Experiential Marketing	100,000	-	100,000	-	100,000	-	-
Tourism	Wayfinding SLA	1,500,000	-	1,500,000	-	1,500,000	-	-
Tourism	Visitor Center Revamp	50,000	-	50,000	-	50,000	-	-
TOTAL HOT FUND		1,655,770	581,230	2,237,000	-	2,237,000	2.00	-
Water	Alternative Water Supply Strategy Evaluation	500,000	-	500,000	-	500,000	-	-
TOTAL WATER FUND		500,000	-	500,000	-	500,000	-	-
TOTAL ALL FUNDS		4,144,272	1,652,927	5,797,199	-	5,797,199	7.00	17.00

APPENDIX C

PERSONNEL DETAIL

FUND/DEPARTMENT	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget
General Fund			
Police	238.00	244.00	252.00
Fire	186.00	205.00	205.00
Public Works	44.00	44.00	48.00
Parks and Recreation	70.50	71.50	72.50
Planning and Development Services	46.00	48.50	50.50
Information Technology	32.25	32.25	33.25
Fiscal Services	54.25	54.75	54.75
Capital Projects Operations	23.00	23.00	24.00
General Government	69.00	60.50	62.50
TOTAL General Fund	763.00	783.50	802.50
Electric Fund	94.00	95.00	97.00
Water Fund	46.00	46.00	47.00
Wastewater Fund	45.00	45.00	45.00
Solid Waste Fund	48.00	49.00	49.00
Northgate Fund	9.00	9.00	9.00
Hotel Tax Fund	17.50	17.50	18.50
Community Development Fund	3.50	2.50	2.50
Drainage Fund	20.00	22.00	23.00
Court Security Fund	0.50	-	-
Utility Customer Service Fund	20.00	20.00	20.00
Fleet Maintenance Fund	21.00	21.00	21.00
GRAND TOTAL ALL FUNDS	1,087.50	1,110.50	1,134.50

APPENDIX C

PERSONNEL DETAIL

FUND/DEPARTMENT	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget
GENERAL FUND			
POLICE DEPARTMENT			
Administration	11.00	9.00	10.00
Uniform Patrol	121.00	127.00	133.00
Criminal Investigation	35.00	35.00	36.00
Recruiting & Training	11.00	11.00	11.00
Support Services	9.00	9.00	9.00
Communications	28.00	28.00	28.00
Special Operations	1.00	1.00	1.00
Information Services	12.00	12.00	12.00
Community Enhancement	7.00	9.00	9.00
Technology Services	3.00	3.00	3.00
Police Department Total	238.00	244.00	252.00
FIRE DEPARTMENT			
Administration	11.00	12.00	12.00
Emergency Management	2.00	2.00	2.00
Emergency Operations	166.00	178.00	178.00
Prevention	7.00	13.00	13.00
Fire Department Total	186.00	205.00	205.00
PUBLIC WORKS DEPARTMENT			
Administration	6.00	6.00	6.00
Traffic Engineering	3.00	3.00	3.00
Streets Maintenance	19.00	19.00	23.00
Traffic Signs/Markings	5.00	5.00	5.00
Irrigation Maintenance	5.00	5.00	5.00
Traffic Signals	6.00	6.00	6.00
Public Works Department Total	44.00	44.00	48.00

APPENDIX C

PERSONNEL DETAIL

FUND/DEPARTMENT	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget
PARKS AND RECREATION DEPARTMENT			
Administration	7.00	7.00	7.00
Recreation - Administration	1.00	1.00	1.00
Tourism - Athletics & Special Events	2.00	2.00	2.00
Recreation Programs	8.50	9.50	9.50
Parks Operations - Administration	6.00	6.00	6.00
Parks Operations - East District	21.00	21.00	22.00
Parks Operations - South District	11.00	11.00	11.00
Parks Operations - West District	9.00	9.00	9.00
Parks Operations	47.00	47.00	48.00
Cemetery	5.00	5.00	5.00
Parks and Recreation Department Total	70.50	71.50	72.50
PLANNING AND DEVELOPMENT SERVICES DEPARTMENT			
Administration	2.00	2.00	2.00
Engineering	8.00	9.00	10.00
Building Inspection	12.00	12.00	13.00
Development Coordination	5.00	4.00	4.00
Planning	3.00	3.00	3.00
Transportation	4.00	4.00	4.00
Community Development	-	1.50	1.50
GIS	2.00	3.00	3.00
Land Development Review	10.00	10.00	10.00
Planning and Development Services Total	46.00	48.50	50.50
INFORMATION TECHNOLOGY DEPARTMENT			
Administration	4.00	4.00	4.00
IT Project Management	2.00	2.00	2.00
Cyber Security	1.00	1.00	2.00
Geographic Information Services	2.00	2.00	2.00
Mail	1.25	1.25	1.25
Technology Services	8.00	8.00	8.00
Business Services	6.00	6.00	6.00
Network Services	4.00	4.00	4.00
Communication Services	4.00	4.00	4.00
Information Technology Total	32.25	32.25	33.25

APPENDIX C

PERSONNEL DETAIL

FUND/DEPARTMENT	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget
FISCAL SERVICES DEPARTMENT			
Fiscal Administration	32.00	32.00	32.00
Municipal Court	21.25	21.75	21.75
Judiciary	1.00	1.00	1.00
Fiscal Services Total	54.25	54.75	54.75
CAPITAL PROJECTS OPERATIONS DEPARTMENT			
Capital Projects Operations	23.00	23.00	24.00
GENERAL GOVERNMENT DEPARTMENT			
City Secretary	5.50	6.50	6.50
Internal Audit	2.00	2.00	3.00
City Manager	10.00	10.00	10.00
Economic Development & Tourism	4.00	4.00	4.00
City Attorney	11.00	12.00	12.00
Public Communications	8.00	8.00	8.00
Community Services Admin.	3.50	-	-
Community Services Code Enforcement	7.00	-	-
Community Services	10.50	-	-
Human Resources	18.00	18.00	19.00
General Government Department Total	69.00	60.50	62.50
GENERAL FUND TOTAL	763.00	783.50	802.50
ELECTRIC FUND			
Administration	9.00	9.00	9.00
Warehouse Operations	5.00	5.00	5.00
Substations	13.00	13.00	13.00
Utility Dispatch Operations	12.00	12.00	12.00
Electric Compliance	2.00	2.00	3.00
Engineering and Design	10.00	11.00	11.00
Energy Management Service	2.00	2.00	2.00
Transmission & Distribution	29.00	29.00	29.00
SCADA	5.00	5.00	5.00
AMI	7.00	7.00	8.00
ELECTRIC FUND TOTAL	94.00	95.00	97.00
WATER FUND			
Water Production	6.00	6.00	7.00
Water Distribution	40.00	40.00	40.00
WATER FUND TOTAL	46.00	46.00	47.00

APPENDIX C

PERSONNEL DETAIL

FUND/DEPARTMENT	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget
WASTEWATER FUND			
Wastewater Collection	17.00	17.00	17.00
Wastewater Treatment	28.00	28.00	28.00
WASTEWATER FUND TOTAL	45.00	45.00	45.00
WATER SERVICES TOTAL	91.00	91.00	92.00
SOLID WASTE FUND			
Residential Collection	32.50	32.50	32.50
Commercial Collection	15.50	16.50	16.50
SOLID WASTE FUND TOTAL	48.00	49.00	49.00
NORTHGATE FUND			
Parking	9.00	9.00	9.00
NORTHGATE FUND TOTAL	9.00	9.00	9.00
HOTEL TAX FUND			
Parks & Rec	2.50	2.50	2.50
Public Communications	-	-	-
Hotel Tax-Tourism Admin	5.00	5.00	5.00
Hotel Tax-Conventions Tourism	2.00	2.00	3.00
Hotel Tax-Leisure Tourism	4.00	4.00	4.00
Hotel Tax-Sports Tourism	4.00	4.00	4.00
Tourism	15.00	15.00	16.00
HOTEL TAX FUND TOTAL	17.50	17.50	18.50
COMMUNITY DEVELOPMENT FUND			
Community Development	3.50	2.50	2.50
COMMUNITY DEVELOPMENT FUND TOTAL	3.50	2.50	2.50
DRAINAGE FUND			
Engineering	1.00	1.00	1.00
Maintenance	19.00	21.00	22.00
DRAINAGE FUND TOTAL	20.00	22.00	23.00
COURT SECURITY FUND			
Municipal Court	0.50	-	-
COURT SECURITY FUND TOTAL	0.50	-	-

APPENDIX C

PERSONNEL DETAIL

FUND/DEPARTMENT	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget
UTILITY CUSTOMER SERVICE FUND			
Utility Customer Service	20.00	20.00	20.00
UTILITY CUSTOMER SERVICE FUND TOTAL	20.00	20.00	20.00

FLEET MAINTENANCE FUND			
Administration	17.00	17.00	17.00
Parts	4.00	4.00	4.00
FLEET MAINTENANCE FUND TOTAL	21.00	21.00	21.00

FULL TIME	1,085.00	1,108.00	1,132.00
PART TIME	2.50	2.50	2.50
ALL FUNDS TOTAL	1,087.50	1,110.50	1,134.50

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
GENERAL				
POLICE				
ADMINISTRATION				
Police Chief	1.00	1.00	1.00	EX
Assistant Chief	3.00	3.00	3.00	AD
Lieutenant	2.00	2.00	2.00	PDTA
Police Officer	1.00	-	-	PDO
Accreditation Manager	1.00	1.00	1.00	G22
Public Relations Coordinator	1.00	-	-	G19
Business Services Specialist	1.00	1.00	1.00	G18
Staff Assistant II	1.00	1.00	1.00	G13
Volunteer Coordinator	-	-	1.00	-
UNIFORM PATROL				
Lieutenant	3.00	4.00	4.00	PDTA
Sergeant	13.00	13.00	13.00	PDS
Police Officer	101.00	106.00	112.00	PDO
Police Assistant	4.00	4.00	4.00	G13
CRIMINAL INVESTIGATION				
Lieutenant	1.00	1.00	1.00	PDTA
Sergeant	4.00	4.00	4.00	PDS
Police Officer	21.00	21.00	21.00	PDO
Criminal Intelligence Analyst	1.00	1.00	1.00	G20
Victim Advocate	2.00	2.00	2.00	G19
Forensic Supervisor	1.00	1.00	1.00	G18
Forensic Technician	2.00	2.00	3.00	G16/G17
Police Assistant	2.00	2.00	2.00	G13
Staff Assistant II	1.00	1.00	1.00	G13
RECRUITING & TRAINING				
Lieutenant	1.00	1.00	1.00	PDTA
Sergeant	2.00	2.00	2.00	PDS
Police Officer	4.00	4.00	4.00	PDO
Civilian Training Coordinator	1.00	1.00	1.00	G14
Staff Assistant II	1.00	1.00	1.00	G13
Police Assistant	2.00	2.00	2.00	G13
SUPPORT SERVICES				
Support Services Manager	1.00	1.00	1.00	G22
Animal Control Supervisor	1.00	1.00	1.00	G17
Sr. Animal Control Officer	1.00	1.00	1.00	G15
Animal Control Officer	2.00	2.00	2.00	G14
Assistant Buyer / Quartermaster	1.00	1.00	1.00	G14
Police Assistant	1.00	1.00	1.00	G13
Custodian	2.00	2.00	2.00	G11
COMMUNICATIONS				
Communication Manager	1.00	1.00	1.00	G23
Public Safety Telecommunications Supervisor	4.00	4.00	4.00	CSUP-0-4
Sr. Public Safety Telecommunicator	6.00	6.00	6.00	COSR-0-2
Public Safety Telecommunicator	17.00	17.00	17.00	CO-0-5
SPECIAL OPERATIONS				
Lieutenant	1.00	1.00	1.00	PDTA

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
INFORMATION SERVICES				
Information Services Manager	1.00	1.00	1.00	G22
Records Supervisor	1.00	1.00	1.00	G17
Evidence Supervisor	-	1.00	1.00	G17
Evidence Technician	3.00	2.00	2.00	G13/G14
Police Assistant	2.00	2.00	2.00	G13
Records Technician I - III	5.00	5.00	5.00	G12
COMMUNITY ENHANCEMENT				
Sergeant	1.00	1.00	1.00	PDS
Police Officer	6.00	7.00	7.00	PDO
Public Relations Coordinator	-	1.00	1.00	
TECHNOLOGY SERVICES				
Public Safety Technology Manager	1.00	1.00	1.00	G22
Public Safety GIS Analyst	1.00	1.00	1.00	G20
Technology Services Specialist	1.00	1.00	1.00	G16
FIRE				
ADMINISTRATION				
Fire Chief	1.00	1.00	1.00	EX
Asst. Fire Chief	3.00	3.00	3.00	AD
EMS Compliance Educator	1.00	1.00	1.00	G19
Community Risk Reduction Specialist	-	1.00	1.00	G19
Business Services Specialist	1.00	1.00	1.00	G18
Fire Services Inventory Management Specialist	1.00	1.00	1.00	G16
Fire Services Inventory Control Technician	1.00	1.00	1.00	G13
Battalion Chief	2.00	2.00	2.00	FD4
Accreditation Manager	1.00	1.00	1.00	FD3
EMERGENCY MANAGEMENT				
Emergency Management Coordinator	1.00	1.00	1.00	G22
Staff Assistant II	1.00	1.00	1.00	G13
EMERGENCY OPERATIONS				
Battalion Chief	3.00	6.00	6.00	FD4
Captain	27.00	30.00	30.00	FD3
Apparatus Operator	30.00	36.00	36.00	FD2
Paramedic II	12.00	12.00	12.00	FD2
Firefighter	94.00	94.00	94.00	FD1
PREVENTION				
Fire Marshal	1.00	1.00	1.00	FD4B
Community Risk Reduction Specialist	1.00	-	-	G19
Code Enforcement Supervisor	-	1.00	1.00	G19
Senior Fire Inspector	-	1.00	1.00	G18
Fire Inspector	2.00	1.00	1.00	G16
Code Enforcement Officer	-	5.00	5.00	G14
Staff Assistant II	-	1.00	1.00	G11
Deputy Fire Marshal	3.00	3.00	3.00	FD3

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
PUBLIC WORKS				
ADMINISTRATION				
Director Public Works	1.00	1.00	1.00	EX
Assistant Public Works Director	1.00	1.00	1.00	AD
Public Works Business Services Manager	1.00	1.00	1.00	G22
Asset Management Program Manager	1.00	1.00	1.00	G21
GIS Analyst	1.00	1.00	1.00	G20
Staff Assistant II	1.00	1.00	1.00	G13
TRAFFIC ENGINEERING				
Senior Engineer II	1.00	1.00	1.00	L26
Engineer II	1.00	1.00	1.00	L22
Graduate Engineer I/II	1.00	1.00	1.00	L20/L21
STREETS MAINTENANCE				
Division Manager - PW Operations(ST/DR/IRR)	1.00	1.00	1.00	G22
Crew Leader	1.00	1.00	1.00	G15
Equipment Operator I/II	14.00	14.00	14.00	G13/G14
Light Equipment Operator	3.00	3.00	3.00	G11
Concrete Crew Leader	-	-	1.00	G15
Equipment Operator I/II	-	-	3.00	-
TRAFFIC SIGNS/MARKINGS				
Signs and Markings Supervisor	1.00	1.00	1.00	G16
Crew Leader - Signs and Markings	1.00	1.00	1.00	G15
Signs Technician	3.00	3.00	3.00	G14
IRRIGATION MAINTENANCE				
Landscape Supervisor	1.00	1.00	1.00	G16
Crew Leader	1.00	1.00	1.00	G15
Irrigation Specialist I/II	3.00	3.00	3.00	G13/G14
TRAFFIC SIGNALS				
Division Manager - Traffic Systems	1.00	1.00	1.00	G23
Intelligent Traffic Systems Supervisor	1.00	1.00	1.00	G19
Crew Leader - Traffic Signals	1.00	1.00	1.00	G15
Traffic Signal Technician	3.00	3.00	3.00	G15
PARKS AND RECREATION				
ADMINISTRATION				
Director Parks and Recreation	1.00	1.00	1.00	EX
Business Services Manager	1.00	1.00	1.00	G22
Volunteer and Community Engagement Coordinator	1.00	1.00	1.00	G20
Marketing Coordinator	1.00	1.00	1.00	G19
Administrative Support Specialist	1.00	1.00	1.00	G15
Staff Assistant I/ II	2.00	2.00	2.00	G13
RECREATION - ADMINISTRATION				
Recreation Manager	1.00	1.00	1.00	G23
RECREATION -COMMUNITY EVENTS				
Recreation Supervisor	1.00	1.00	1.00	G20
Activities Assistant - Special Events (WPC)	1.00	1.00	1.00	G12
PARKS OPERATIONS - ADMINISTRATION				
Assistant Director of Parks and Recreation	1.00	1.00	1.00	AD
Parks Manager	1.00	1.00	1.00	G23
Assistant Manager - Parks Operations	1.00	1.00	1.00	G21
GIS Analyst	1.00	1.00	1.00	G20
Park Ranger	2.00	2.00	2.00	G14

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
PARKS OPERATIONS - EAST DISTRICT				
Parks Operations Supervisor - East District	1.50	1.50	1.50	G16
Parks Crew Leader - East District	3.00	3.00	3.00	G14
Irrigation Crew Leader	-	-	1.00	G14
Irrigation Specialist I/II - East District	3.00	3.00	3.00	G12/G13
Light Equipment Operator - East District	4.00	4.00	4.00	G11
Grounds Worker - East District	9.50	9.50	9.50	G11
PARKS OPERATIONS - SOUTH DISTRICT				
Parks Operations Supervisor - South District	1.00	1.00	1.00	G16
Forestry Crew Leader - South District	1.00	1.00	1.00	G15
Parks Crew Leader - South District	1.00	1.00	1.00	G14
Forestry/Horticulture Worker - South District	3.00	3.00	3.00	G13
Grounds Worker - South District	5.00	5.00	5.00	G11
PARKS OPERATIONS - WEST DISTRICT				
Parks Operations Supervisor -West District	1.00	1.00	1.00	G16
Parks Crew Leader - West District	2.00	2.00	2.00	G14
Light Equipment Operator - West District	2.00	2.00	2.00	G11
Grounds Worker - West District	4.00	4.00	4.00	G11
CEMETERY				
Cemetery Sexton	1.00	1.00	1.00	G16
Horticulture Crew Leader	1.00	1.00	1.00	G14
Forestry/Horticulture Worker	2.00	2.00	2.00	G11
Light Equipment Operator	1.00	1.00	1.00	G11
RECREATION PROGRAMS				
Recreation Sports Admin - Recreation Supervisor	1.00	1.00	1.00	G20
Recreation Supervisor - Aquatics/Special Events	1.00	1.00	1.00	G20
Lincoln Center - Recreation Supervisor	1.00	1.00	1.00	G20
Assistant Recreation Supervisor - Aquatics	-	1.00	1.00	G16
Activities Assistant	1.00	1.00	1.00	G14
Lincoln Center - Assistant Recreation Supervisor	1.00	1.00	1.00	G14
Assistant Recreation Supervisor - Senior Svc.	1.00	1.00	1.00	G14
Event Specialist	0.50	0.50	0.50	G12
Activities Assistant	1.00	1.00	1.00	G12
Staff Assistant	1.00	1.00	1.00	G11
PLANNING AND DEVELOPMENT SERVICES				
ADMINISTRATION				
Director Planning and Development Services	1.00	1.00	1.00	EX
Asst. Dir. Planning and Development Services	1.00	1.00	1.00	AD
Engineering Program Specialist	1.00	1.00	1.00	G16
ENGINEERING				
Construction Inspector I/II/III	5.00	6.00	6.00	G15-G17
City Engineer	1.00	1.00	1.00	L27
Assistant City Engineer	1.00	1.00	1.00	L26
Engineering Technician	-	-	1.00	-
BUILDING INSPECTION				
Building Official	1.00	1.00	1.00	G24
Assistant Building Official	1.00	1.00	1.00	G21
Plans Examiner	2.00	2.00	2.00	G17
Combination Building Inspector	5.00	5.00	6.00	G16/G17
Permit Tech II	1.00	1.00	1.00	G12
Permit Tech I/II	2.00	2.00	2.00	G11

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
DEVELOPMENT COORDINATION				
Development Svcs Admin Manager	1.00	-	-	G23
Development Coordinator	-	1.00	1.00	G20
Administrative Support Specialist	1.00	-	-	G15
Permit Technician II	-	-	-	G12
Staff Assistant I/II	3.00	3.00	3.00	G11/G13
Permit Tech I	-	-	-	G11
PLANNING				
Principal Planner	1.00	1.00	1.00	G23
Sr. Planner	1.00	1.00	1.00	G21
Staff Planner	1.00	1.00	1.00	G19
TRANSPORTATION				
Transportation Planning Administrator	1.00	1.00	1.00	G24
Staff Planner	2.00	2.00	2.00	G19
Graduate Engineer II	1.00	1.00	1.00	L20/L21
COMMUNITY DEVELOPMENT				
Community Development Administrator	-	1.00	1.00	G24
Community Development Analyst	-	0.50	0.50	G20
GIS				
Data Services Manager	-	1.00	1.00	G22
GIS Analyst	2.00	2.00	2.00	G20
LAND DEVELOPMENT REVIEW				
Land Development Review Administrator	1.00	1.00	1.00	G24
Staff Planner	4.00	4.00	4.00	G19
Planning Technician	1.00	1.00	1.00	G15
Engineer I	1.00	1.00	1.00	L26
Graduate Engineer I/II	3.00	3.00	3.00	L20/L21
INFORMATION TECHNOLOGY				
ADMINISTRATION				
Chief Information Officer	1.00	1.00	1.00	EX
Asst. Director of Information Technology	1.00	1.00	1.00	AD
Information Security Officer	1.00	1.00	1.00	AD
Administrative Support Specialist	1.00	1.00	1.00	G15
IT PROJECT MANAGEMENT				
Enterprise Technology Project Management Officer	1.00	1.00	1.00	SM
Assistant IT Project Manager	1.00	1.00	1.00	G20
CYBER SECURITY				
Cyber Security Analyst	1.00	1.00	1.00	G22
Information Security Analyst	-	-	1.00	-
GEOGRAPHIC INFORMATION SERVICES				
GIS Coordinator	1.00	1.00	1.00	G23
GIS Analyst	1.00	1.00	1.00	G21
MAIL				
Postal Services Assistant - PT	0.75	0.75	0.75	G11
Mail Clerk - PT	0.50	0.50	0.50	G11
TECHNOLOGY SERVICES				
Technology Services Coordinator	1.00	1.00	1.00	G22
Lead Technology Services Specialist	1.00	1.00	1.00	G17
Technology Services Specialist	4.00	4.00	4.00	G16
Technology Services Representative	2.00	2.00	2.00	G11

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
BUSINESS SERVICES				
Business Systems Manager	1.00	1.00	1.00	G24
Sr. Systems Analyst	-	1.00	1.00	G23
Systems Analyst	5.00	4.00	4.00	G22
NETWORK SERVICES				
Network Systems Coordinator	1.00	1.00	1.00	G23
Network Systems Analyst	2.00	2.00	2.00	G22
Network Engineer - Entry	1.00	1.00	1.00	G19
COMMUNICATION SERVICES				
Communication Services Coordinator.	1.00	1.00	1.00	G22
Sr. Communications Technician	1.00	1.00	1.00	G17
Communications Technician	2.00	2.00	2.00	G16
FISCAL SERVICES				
FISCAL ADMINISTRATION				
Director Fiscal Services	1.00	1.00	1.00	EX
Assistant Director Finance	1.00	1.00	1.00	AD
Controller	1.00	1.00	1.00	G23
Budget Manager	1.00	1.00	1.00	G23
Accounting Manager	1.00	1.00	1.00	G22
Purchasing Manager	1.00	1.00	1.00	G22
Budget Supervisor	1.00	1.00	1.00	G22
Accountant/Systems Accountant/Accountant II	5.00	5.00	5.00	G20/G21
Buyer I/II	5.00	5.00	5.00	G20/G21
Budget Analyst/Budget Analyst II	3.00	3.00	3.00	G20/G21
Payroll Administrator	1.00	1.00	1.00	G16
Finance Support Specialist	3.00	3.00	3.00	G15
Associate Buyer	1.00	1.00	1.00	G15
Purchasing Assistant	1.00	1.00	1.00	G15
Accounting Ops Spec	1.00	1.00	1.00	G13
Payroll Specialist	2.00	2.00	2.00	G13
Accounts Payable Clerk	3.00	3.00	3.00	G12
MUNICIPAL COURT				
Municipal Court Administrator	1.00	1.00	1.00	G22
Court Operations Supervisor	1.00	1.00	1.00	G20
Collections Services Coordinator	1.00	1.00	1.00	G16
Customer Services Coordinator	1.00	1.00	1.00	G16
Juvenile Case Manager	1.00	1.00	1.00	G16
Asst. Collections Coordinator	1.00	1.00	1.00	G12
Docket Coordinator	1.00	1.00	1.00	G12
Teen Court Coordinator	0.75	0.75	0.75	G12
Payment Compliance Representative	3.00	3.00	3.00	G11
Deputy Court Clerk	7.00	7.00	7.00	G11
City Marshal	1.00	1.00	1.00	MOC
Deputy City Marshal	2.50	3.00	3.00	MO
JUDICIARY				
Municipal Court Judge	1.00	1.00	1.00	EX

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
CAPITAL PROJECTS OPERATIONS				
Director Capital Projects	1.00	1.00	1.00	EX
Assistant Director Capital Projects	1.00	1.00	1.00	AD
Senior Land Agent	1.00	1.00	1.00	G23
Division Manager - Facility Maintenance	1.00	1.00	1.00	G22
Land Agent I/II	1.00	1.00	1.00	G21/G22
Facilities Asset Project Manager	1.00	1.00	1.00	G21
Facilities Maintenance Supervisor	1.00	1.00	1.00	G16
Facility Maint. Technician I/II	8.00	8.00	8.00	G14/G15
Staff Assistant II	1.00	1.00	1.00	G13
Sr. Project Manager	1.00	1.00	1.00	L24
Project Manager I/II/Asst Project Manager	6.00	6.00	6.00	L20-L23
Capital Projects Field Administrator	-	-	1.00	-
GENERAL GOVERNMENT				
CITY SECRETARY				
City Secretary	1.00	1.00	1.00	EX
Deputy City Secretary	1.00	1.00	1.00	G20
Records Management Administrator	1.00	1.00	1.00	G19
Deputy Local Registrar	1.00	1.00	1.00	G13
Staff Assistant	1.00	1.00	1.00	G11
Admin Support Associate	-	1.00	1.00	G11
Historical Records Coordinator - PT	0.50	0.50	0.50	G11
INTERNAL AUDIT				
Internal Auditor	1.00	1.00	1.00	EX
Sr. Program Auditor/Program Auditor	1.00	1.00	2.00	G21/G20
CITY MANAGER				
City Manager	1.00	1.00	1.00	EX
Deputy City Manager	1.00	1.00	1.00	EX
Assistant City Manager	2.00	2.00	2.00	EX
University & Community Relations Manager	1.00	1.00	1.00	G23
Chief of Staff	1.00	1.00	1.00	G23
Neighborhood and Community Relations Coordinator	1.00	1.00	1.00	G20
Executive Assistant to the City Manager	1.00	1.00	1.00	G19A
Custodian	2.00	2.00	2.00	G11
ECONOMIC DEVELOPMENT & TOURISM				
Chief Development Officer	1.00	1.00	1.00	EX
Assistant Director Economic Development & Tourism	1.00	1.00	1.00	AD
Business Development Manager	1.00	1.00	1.00	G24
Economic Development Coordinator	1.00	1.00	1.00	G21
CITY ATTORNEY				
City Attorney	1.00	1.00	1.00	EX
Deputy City Attorney	1.00	1.00	1.00	EX
Senior Assistant City Attorney	2.00	3.00	3.00	AD
Real Estate Spec/Legal Assistant	1.00	1.00	1.00	G17
Legal Assistant I/II	4.00	4.00	4.00	G14/G15
Assistant City Attorney I/II	2.00	2.00	2.00	L22/L24

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
PUBLIC COMMUNICATIONS				
Director Public Communications	1.00	1.00	1.00	EX
Assistant Director Public Communications	1.00	1.00	1.00	AD
Multi-Media Manager	1.00	1.00	1.00	G22
Broadcast Media Specialist	1.00	1.00	1.00	G19
Multi-Media Coordinator	2.00	2.00	2.00	G19
Website Coordinator	1.00	1.00	1.00	G19
Marketing Coordinator	1.00	1.00	1.00	G19
COMMUNITY SERVICES ADMIN.				
Director Community Services	1.00	-	-	EX
Community Services Assistant Director	1.00	-	-	AD
Community Dev Analyst	0.50	-	-	G20
Staff Assistant II	1.00	-	-	G13
COMMUNITY SERVICES CODE ENFORCEMENT				
Code Enforcement Supervisor	1.00	-	-	G19
Code Enforcement Officer	5.00	-	-	G14
Staff Assistant II	1.00	-	-	G13
HUMAN RESOURCES				
Director Human Resources	1.00	1.00	1.00	EX
Human Resources Assistant Director	1.00	1.00	1.00	AD
HR Manager - Operations & Services	1.00	1.00	1.00	G22
Compensation and Benefits Manager	1.00	1.00	1.00	G22
HR Manager - Employee Relations & Experiences.	1.00	1.00	1.00	G22
Risk Manager	1.00	1.00	1.00	G22
Compensation Analyst	2.00	2.00	2.00	G20
Human Resources Recruiter	1.00	1.00	1.00	G19
Safety Program Specialist	1.00	1.00	1.00	G19
CDL Program Specialist	1.00	1.00	1.00	G19
Risk Mgmt. Specialist	1.00	1.00	1.00	G19
Learning & Development Specialist	1.00	1.00	1.00	G19
Benefits & Leave Coordinator	1.00	1.00	1.00	G19
Human Resources Generalist I	1.00	1.00	2.00	G19
Benefits Specialist	1.00	1.00	1.00	G18
Human Resources Services Specialist	1.00	1.00	1.00	G18
Staff Assistant II	1.00	1.00	1.00	G13
UTILITY CUSTOMER SERVICE				
Utilities Office Manager	1.00	1.00	1.00	G22
Customer Service Supervisor	1.00	1.00	1.00	G20
Systems Accountant	1.00	1.00	1.00	G20
Customer Service Coordinator	2.00	2.00	2.00	G16
Finance Support Specialist	1.00	1.00	1.00	G15
Customer Service Rep. I/II/III	14.00	14.00	14.00	G10-G13
FLEET MAINTENANCE				
PARTS				
Assistant Buyer	1.00	1.00	1.00	G14
Runner/Porter	1.00	1.00	1.00	G11
Warehouse Assistant	2.00	2.00	2.00	G11

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
ADMINISTRATION				
Division Manager - Fleet Services	1.00	1.00	1.00	G23
Fleet Svcs Supervisor	1.00	1.00	1.00	G17
Fleet Equip Tech I/III	14.00	14.00	14.00	G14/G16
Staff Assistant I	1.00	1.00	1.00	G11
Deputy City Marshal	0.50	-	-	MO
HOTEL TAX				
HOTEL TAX				
PARKS & REC				
Recreation Supervisor	1.00	1.00	1.00	G20
Parks Operations Supervisor	0.50	0.50	0.50	G16
Event Specialist	0.50	0.50	0.50	G12
Groundswoker	0.50	0.50	0.50	G10
HOTEL TAX				
HOTEL TAX-TOURISM ADMIN				
Assistant Director Tourism	1.00	1.00	1.00	AD
Conventions Manager	1.00	1.00	1.00	G23
Visitor Engagement Manager	1.00	1.00	1.00	G22
Administrative Support Specialist	1.00	1.00	1.00	G15
Visitor Engagement Assistant	1.00	1.00	1.00	G13
HOTEL TAX-CONVENTIONS TOURISM				
Servicing Coordinator - Conventions	2.00	2.00	2.00	G20
Director of University Strategy & Partnership	-	-	1.00	-
HOTEL TAX-LEISURE TOURISM				
Marketing Manager	1.00	1.00	1.00	G22
Events Coordinator	2.00	2.00	2.00	G20
Marketing Coordinator	1.00	1.00	1.00	G19
HOTEL TAX-SPORTS TOURISM				
Sports Manager	1.00	1.00	1.00	G23
Sports Sales Coordinator	2.00	2.00	2.00	G20
Servicing Coordinator - Sports	1.00	1.00	1.00	G20
COMMUNITY DEVELOPMENT				
CD Analyst - Housing	1.00	-	-	G20
CD Analyst	2.50	2.50	2.50	G20
DRAINAGE				
ENGINEERING				
Environmental Inspector	1.00	1.00	1.00	G15
MAINTENANCE				
Assistant Division Manager	-	-	1.00	-
GIS Analyst	1.00	1.00	1.00	G20
Supervisor	2.00	2.00	2.00	G16
Crew Leader	2.00	2.00	2.00	G15
Administrative Support Specialist	1.00	1.00	1.00	G15
Equipment Operator I/II	10.00	12.00	12.00	G13/G14
Light Equipment Operator	3.00	3.00	3.00	G11
NORTHGATE				
District Manager	1.00	1.00	1.00	G23
District Supervisor	1.00	1.00	1.00	G19
District Enforcement Officer Crew Leader	2.00	2.00	2.00	G15
District Enforcement Officer	5.00	5.00	5.00	G13/G14

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
ELECTRIC				
ADMINISTRATION				
Director of Electric Utility	1.00	1.00	1.00	EX
Deputy Director	1.00	-	-	EX
Assistant Director of Electric Utility	1.00	2.00	2.00	EX
Accounting Assistant	1.00	1.00	1.00	G13
Staff Assistant II	2.00	2.00	2.00	G13
Utilities Admin. Mgr.	1.00	1.00	1.00	X8
Electric System Data Analyst	2.00	2.00	2.00	X5
WAREHOUSE OPERATIONS				
Warehouse Supervisor	1.00	1.00	1.00	X4
Warehouse Assistant	3.00	3.00	3.00	X1
Assistant Warehouse Supervisor	1.00	1.00	1.00	X3B
SUBSTATIONS				
Graduate Engineer I/II	1.00	1.00	1.00	L20/L21
Metering Foreman	1.00	1.00	1.00	XU5
Electrical Relay Technician	1.00	1.00	1.00	XU3
Electrical Meters Technician	3.00	3.00	3.00	XU2
Electrical Substation Technician	4.00	4.00	4.00	XU2
Elec. Sub/ Metering Superintendent	1.00	1.00	1.00	U9
Metering and Relay Supervisor	1.00	1.00	1.00	U8
Substation Supervisor	1.00	1.00	1.00	U6
UTILITY DISPATCH OPERATIONS				
Electric Operations Superintendent	1.00	1.00	1.00	U9
Tand D Superintendent	1.00	1.00	1.00	U9
Utility Dispatch Ops Supervisor	2.00	2.00	2.00	U3
Electric System Operator	8.00	8.00	8.00	U1A
ELECTRIC COMPLIANCE				
Electric Utilities Compliance Officer	1.00	1.00	1.00	U9
Electric Compliance/Records Coordinator	1.00	1.00	1.00	U6
Electric Training and Safety Coordinator	-	-	1.00	-
ENGINEERING AND DESIGN				
Graduate Engineer I/II	1.00	1.00	1.00	L20/L21
Electrical Inspector Lead	1.00	1.00	1.00	X4
GIS Technician	2.00	2.00	2.00	X3/X6
Telecommunications Joint Use Permitting Specialist	-	1.00	1.00	X3
Senior Electric Designer	1.00	1.00	1.00	X18
Electric Designer	3.00	3.00	3.00	X16
Electric Proj Coord Supervisor	1.00	1.00	1.00	U6
Engineering & Design Superintendent	1.00	1.00	1.00	
ENERGY MANAGEMENT SERVICE				
Energy Programs Advisor	1.00	1.00	1.00	X3
Energy Coordinator	1.00	1.00	1.00	U6
TRANSMISSION & DISTRIBUTION				
Elect Trans/District Foreman	7.00	7.00	7.00	XU4
Line Technician	18.00	18.00	18.00	XU1
Elect Trans/District Supervisor	3.00	3.00	3.00	U9
Planning Project Coordinator	1.00	1.00	1.00	U6
SCADA				
SCADA Systems Analyst - Lead	1.00	1.00	1.00	U8
SCADA System Analyst	4.00	4.00	4.00	U7

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
AMI				
SCADA Technician	1.00	1.00	1.00	X4
AMI Meter Technician - Lead	1.00	1.00	1.00	X4
AMI Meter Technician I/II	2.00	2.00	2.00	X2/X3
AMI Superintendent	1.00	1.00	1.00	U9
SCADA Analyst	1.00	1.00	1.00	U7
AMI Supervisor	1.00	1.00	1.00	U6
AMI Analyst	-	-	1.00	-
WATER				
WATER PRODUCTION				
Water Production Supervisor	1.00	1.00	1.00	G19
Lead Water Production Operator	1.00	1.00	1.00	G16
Water Production Operator I/II	4.00	4.00	4.00	G14/G15
Water Resource Specialist	-	-	1.00	-
WATER DISTRIBUTION				
Director Water Services	1.00	1.00	1.00	EX
Regulatory Compliance Superintendent	1.00	1.00	1.00	G23
Plant Operations Superintendent	1.00	1.00	1.00	G23
Water Service Superintendent	1.00	1.00	1.00	G22
Regulatory Compliance Coordinator	1.00	1.00	1.00	G20
Maintenance Supervisor	3.00	3.00	3.00	G20
GIS Analyst	2.00	2.00	2.00	G20
Regulatory Compliance Supervisor	1.00	1.00	1.00	G20
Water Services Program Coordinator	1.00	1.00	1.00	G19
Power and Control Specialist	1.00	1.00	1.00	G19
Crew Leader	9.00	9.00	9.00	G16
Regulatory Compliance Technician	2.00	2.00	2.00	G15
W/WW Systems Laborer	12.00	12.00	12.00	G13
Staff Assistant II	1.00	1.00	1.00	G13
Engineering Operation Manager	1.00	1.00	1.00	L26
Graduate Engineer I/II	2.00	2.00	2.00	L20/L21
WASTEWATER				
WASTEWATER COLLECTION				
Maintenance Supervisor	1.00	1.00	1.00	G20
Environmental Compliance Coordinator	1.00	1.00	1.00	G19
Crew Leader	3.00	3.00	3.00	G16
Regulatory Compliance Technician	1.00	1.00	1.00	G15
W/WW Systems Operator	11.00	11.00	11.00	G13
WASTEWATER TREATMENT				
Assistant Director - Water/Wastewater Utility	1.00	1.00	1.00	AD
Assistant Director - Technical and Support Services	1.00	1.00	1.00	AD
Plant Operations Superintendent	1.00	1.00	1.00	G23
Asset Management Coordinator	1.00	1.00	1.00	G20
Plant Operations Maintenance Supervisor	1.00	1.00	1.00	G20
WWTP Supervisor	2.00	2.00	2.00	G20
Lead Power and Control Supervisor	1.00	1.00	1.00	G20
Power and Control Specialist	2.00	2.00	2.00	G19
Lead WWTP Operator	2.00	2.00	2.00	G16
Plant Maintenance Lead Operator	1.00	1.00	1.00	G16
W/W Plant Operator	14.00	14.00	14.00	G15
Staff Assistant II	1.00	1.00	1.00	G13

Appendix C Personnel

Position	FY25 Actual	FY26 Revised Budget	FY27 Approved Budget	Pay Grade
SOLID WASTE				
RESIDENTIAL COLLECTION				
Division Manager - Solid Waste	0.50	0.50	0.50	G22
Recycling and Env Compliance Mgr.	1.00	1.00	1.00	G21
Solid Waste Supervisor	2.00	2.00	2.00	G16
Crew Leader	1.00	1.00	1.00	G15
Solid Waste Equipment Operator	23.00	23.00	23.00	G13
Equipment Operator	3.00	3.00	3.00	G13
Recycling and Env Compliance Tech	1.00	1.00	1.00	G13
Staff Assistant II	0.50	0.50	0.50	G13
Staff Assistant	0.50	0.50	0.50	G11
COMMERCIAL COLLECTION				
Division Manager - Solid Waste	0.50	0.50	0.50	G22
Solid Waste Supervisor	1.00	1.00	1.00	G16
Crew Leader	1.00	1.00	1.00	G15
Staff Assistant II	0.50	0.50	0.50	G13
Solid Waste Equipment Operator	12.00	13.00	13.00	G13
Staff Assistant	0.50	0.50	0.50	G11
GRAND TOTAL	1,087.50	1,110.50	1,134.50	

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.

Parks and Recreation

Facility/Program Supervisor
Recreation Assistant
Aquatics Seasonal Worker
Athletics Instructor
Parks and Recreation Intern

Planning & Development Services

GIS Technician

Information Technology

GIS Intern
IT Service Desk Intern

Municipal Court Judges Division

Associate Judge
Deputy Court Clerk

Human Resources

HR Intern

City Attorney Division

Summer Law Clerk

Economic Development and Tourism Division

Economic Development Intern
Tourism Intern

Northgate Parking Division

District Enforcement Specialist

Electric Department

Warehouse Clerk
Electric Utility Assistant

Solid Waste

Public Works Intern

Fleet Maintenance

Warehouse Assistant

APPENDIX C

CITY OF COLLEGE STATION PAY SCALES FISCAL YEAR 2027

DEPARTMENT	POSITION	PAY GRADE	MINIMUM BASE SALARY	MAXIMUM BASE SALARY
Police	Police Officer	PDO0-PDO4	\$ 67,371	\$ 99,216
Police	Sergeant	PDS -1 - PDSM-4	92,893	115,232
Police	Lieutenant	PDTA-1 - PDTN-4	114,546	137,051
Police	Police Telecommunicator	CO-0 - CSUP-4	50,752	81,099
Fire	Firefighter	FD1A-0 - FD1-15	61,610	82,555
Fire	Apparatus Operator/Paramedic II	FD2-0 - FD2-9	86,690	96,911
Fire	Fire Captain	FD3-0 - FD3-10	101,774	121,023
Fire	Captain/Deputy Fire Marshall	FD3B-0 - FD3B-10	101,774	121,014
Fire	Battalion Chief	FD4 - FD4B	114,529	149,065
City Marshal - Court	Deputy City Marshal	MO-0 - MO-9	75,234	98,259
City Marshal - Court	City Marshal	MOC-1 - MOC-6	112,549	130,458
City Wide	Graduate Engineer I /Assistant Project Manager I	L20	68,254	102,380
City Wide	Graduate Engineer II/Assistant Project Manager II	L21	73,031	109,550
City Wide	Assistant City Attorney I (Including Prosecutor)/Engineer I/Project Manager I	L22	78,144	117,216
City Wide	Engineer I Supervisory/Engineer II /Transportation Planning Coordinator/Project Manager II	L23	83,612	125,421
City Wide	Assistant City Attorney II (Including Prosecutor)/Senior Engineer I/Senior Project Manager	L24	89,467	134,200
City Wide	Assistant Sr. City Attorney I	L25	95,729	143,594
City Wide	Assistant Sr. City Attorney II/Senior Engineer II/Asst. City Engineer	L26	102,430	153,647
City Wide	City Engineer	L27	109,601	164,399
City Wide	PTNB	PT11 - PT18	18,481	44,481
City Wide	PTNB/Seasonal - Non Parks	PT1N	12,480	31,200
City Wide	General Pay Scale	G11 - G18	36,962	88,962
City Wide	General Pay Scale	G19 -G24	63,462	133,491
City Wide	General Pay Scale	G19A	63,461	85,181
City Wide	General Pay Scale	SM/AD	106,019	195,924
Parks & Recreation	PTNB/Seasonal - Parks Staff	PK01-PK06	10,000	12,000
Parks & Recreation	PTNB/Seasonal - Aquatics	PKQ1-PKQ5	12,000	16,500
Electric	Administration Positions	X10 - X22	39,499	131,742
Electric	Lineman	XU1 - XU1A	46,862	106,350
Electric	Substation Tech/Metering Tech	XU2 - XU2A	66,123	106,350
Electric	Relay Tech	XU3	71,386	114,858
Electric	Elect Trans/Dist Foreman/Troubleman/Line Technician/Metering Foreman	XU4 - XU5	93,122	123,760
Electric	ESO/Uncertified (maximum 1 year)	UX1A	57,533	66,352
Electric	Elec. Systems Operator/ Certified	UX1B	86,278	130,395
Electric	Utility Ops Supervisor	U6NE	100,817	146,203
Electric	Electric Pay Scale	U6 - U9	100,827	181,072

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
GENERAL FUND REVENUES						
Investment Earnings						
	Investment Income	4,618,429	3,510,000	3,840,090	3,870,000	10.26%
	Investment Earnings Total	4,618,429	3,510,000	3,840,090	3,870,000	10.26%
Ad Valorem Taxes						
	Tax - Current Ad Valorem	41,932,639	47,447,545	47,447,545	51,451,004	8.44%
	Tax - Delinquent Ad Valorem	(553,868)	-	213,305	-	-
	Tax - Penal/Interest Ad Valorem	172,895	99,000	180,000	99,000	0.00%
	Tax - Refunds Ad Valorem	-	-	(800,000)	(800,000)	0.00%
	Ad Valorem Taxes Total	41,551,666	47,546,545	47,040,850	50,750,004	6.74%
Sales Tax						
	Tax - Local Sales Tax	41,773,927	41,696,797	42,773,521	43,286,701	3.81%
	Tax - Mixed Drink	832,662	1,000,000	1,248,607	1,100,000	10.00%
	Sales Tax Total	42,606,589	42,696,797	44,022,128	44,386,701	3.96%
Other Taxes						
	Tax - Natural Gas Franchise	958,979	850,000	900,000	900,000	5.88%
	Tax - Oil & Gas Franchise	-	-	-	-	-
	Tax - Telecable Franchise	438,330	500,000	450,000	450,000	-10.00%
	Tax - Telephone Franchise	395,836	500,000	400,000	500,000	0.00%
	Tax - Use of Streets	155,131	71,000	100,000	71,000	0.00%
	Tax -BTU Franchise	523,634	500,000	525,000	500,000	0.00%
	Other Taxes Total	2,471,910	2,421,000	2,375,000	2,421,000	0.00%
Charges for Services - General Government						
	CSO -Certificate Searches	116,060	101,000	101,000	101,000	0.00%
	CSO - Notary Fee	24	-	-	-	-
	CSO - Postage/Certificate Mail	4,415	5,000	5,000	5,000	0.00%
	CSO - Xerox/Repro Charges	148	-	-	-	-
	GG - Tourism Fees	9,950	9,000	9,000	9,000	0.00%
	General Government Total	130,597	115,000	115,000	115,000	0.00%
Charges for Services - Police Department						
	Police - Arrest Fees	70,116	76,000	74,900	76,000	0.00%
	Police- Escort Services	5,150	2,000	4,250	2,000	0.00%
	Police - False Alarms	-	-	-	-	-
	Police - Police Reports	7,409	6,000	5,000	6,000	0.00%
	Police - Records Check	184	-	50	-	-
	Police - Unclaimed Money	3,628	3,000	4,000	3,000	0.00%
	Police Department Total	86,487	87,000	88,200	87,000	0.00%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Charges for Services - Fire Department						
	Fire - EMS Athletic Standbys	65,694	66,000	66,000	66,000	0.00%
	Fire - EMS Transport - Emergicon	2,965,372	3,100,000	3,100,000	3,201,000	3.26%
	Fire - EMS Transport (County)	380,000	303,000	350,000	350,000	15.51%
	Fire - Admin Fees	-	-	720	-	-
	Fire - Auto Fire Alarm	40,703	30,000	50,000	30,000	0.00%
	Fire - Auto Hood Test	1,800	2,000	2,000	2,000	0.00%
	Fire - Daycare Centers	1,550	1,000	1,000	1,000	0.00%
	Fire - Fire Sprinkler/Standpipe	20,924	17,000	25,000	17,000	0.00%
	Fire - Foster Homes	60	-	-	-	-
	Fire - Fuel Line Leak	5,100	6,000	6,000	6,000	0.00%
	Fire - Fuel Tank Leak	100	-	-	-	-
	Fire - Health Care Facilities	950	1,000	1,000	1,000	0.00%
	Fire - Mowing Charges	-	-	74,852	-	-
	Fire - Nursing Homes	750	1,000	1,000	1,000	0.00%
	Fire - Access Control	600	-	-	-	-
	Fire Department Total	3,483,603	3,527,000	3,677,572	3,675,000	4.20%
Charges for Services - Planning and Development Dept						
	P&DS - OFO Fees	-	-	-	-	-
	P&DS - Misc Fees	1,430,480	900,000	1,650,000	1,707,000	89.67%
	Planning and Development Total	1,430,480	900,000	1,650,000	1,707,000	89.67%
Charges for Services - Community Services						
	CS - Administration Fees	120	1,000	-	1,000	0.00%
	CS - Mowing Charges	489	1,000	-	1,000	0.00%
	Community Services Total	609	2,000	-	2,000	0.00%
Charges for Services - Parks and Recreation						
	PARD - Recreation Programs	-	35,000	-	35,000	0.00%
	PARD - Tournament Fees	860	-	-	-	-
	PARD - Grave Open/Close Fee	-	-	50	-	-
	PARD - Post Burial Fees	23,800	20,000	16,000	20,000	0.00%
	PARD - Rec Prgms-Linc	79,984	71,000	80,000	71,000	0.00%
	PARD - REM Ctr Rec Pgms	18,807	21,000	18,000	21,000	0.00%
	PARD - Lincoln Ctr Conc	18,629	13,000	15,000	13,000	0.00%
	PARD - Rec Prgms-Lick	28,778	25,000	28,000	25,000	0.00%
	PARD - Rec Prgms-Athl	182,351	224,000	180,000	224,000	0.00%
	PARD - Rec Prgms-Aqua	320,310	337,000	300,000	337,000	0.00%
	PARD - Aqua-Jr Lifegrd	-	1,000	-	1,000	0.00%
	PARD - Aqua-LG Trn	8,446	11,000	5,000	11,000	0.00%
	PARD - Adamson Aquatics Concessions	9,920	-	-	-	-
	Parks and Recreation Total	691,884	758,000	642,050	758,000	0.00%
	Charges for Services Total	5,823,660	5,389,000	6,172,822	6,344,000	17.72%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Fines and Penalties						
	Gen Gov't - Fines/Penalties-Parking	-	-	-	-	-
	Court - City Omni	10,622	10,000	10,061	10,000	0.00%
	Court - Court Dismissal Fees	9,360	10,000	10,475	10,000	0.00%
	Court - Expungement Fee	19,900	15,000	25,895	15,000	0.00%
	Court - General Admin Fees	27,521	30,000	31,036	30,000	0.00%
	Court - Notary Fees	70	-	20	-	-
	Court - Teen Court Admin Fees	210	-	215	-	-
	Court - Time Pmt Fee/Unreserved	1,054	1,000	832	1,000	0.00%
	Court - Warrant Service Fee	34,585	35,000	24,513	35,000	0.00%
	Court - Fines/Penalties-Bond Forfeits	-	-	-	-	-
	Court - Fines/Penalties-Chld Safety Fd	45,530	46,000	49,145	46,000	0.00%
	Court - Fines/Penalties-ChldSafeT Seat	39,785	35,000	50,112	35,000	0.00%
	Court - Fines/Penalties-CityPrkg Fines	2,545	3,000	3,000	3,000	0.00%
	Court - Fines/Penalties-CivilPrkg Fine	6,555	10,000	10,000	10,000	0.00%
	Court - Fines/Penalties-Miscellaneous	2,903,265	2,800,000	3,100,000	3,209,000	14.61%
	Court - Fines/Penalties-Traffic Fines	21,300	25,000	25,000	25,000	0.00%
	Fines & Penalties Total	3,122,303	3,020,000	3,340,304	3,429,000	13.54%
Licenses and Permits						
	Gen Gov't - License/Permit-Mixed Drink	-	-	-	-	-
	Gen Gov't - Lic/Permit-Cr Acc Bus Reg	50	-	-	-	-
	PD - License/Permit-Child Safe Prog	128,623	121,000	118,000	121,000	0.00%
	PD - License/Permit-Taxi	2,255	1,000	2,000	1,000	0.00%
	PD - License/Permit-Itinerant Vend	3,900	4,000	4,000	4,000	0.00%
	PD - License/Permit-Livestock Per	1,015	1,000	1,000	1,000	0.00%
	PD- License/Permit-Wrecker Lic	-	-	-	-	-
	PD- License/Permit-Trans Ntwk Comp	-	-	-	-	-
	Fire - License/Permit-Ambulance Lic	2,300	2,000	2,000	2,000	0.00%
	Fire - License/Permit-Fire Burn	4,700	5,000	5,000	5,000	0.00%
	P&DS - Contractor Reg	43,052	35,000	35,000	35,000	0.00%
	P&DS - Permits	3,849,573	2,900,000	3,500,000	3,200,000	10.34%
	P&DS - License/Permit-Mixed Drink	-	-	-	-	-
	P&DS - Rental Registration	90	-	100,000	101,000	100.00%
	CS - Rental Registration	95,855	101,000	810	-	-100.00%
	PARD-Lic/Per-Vendor	-	-	-	-	-
	Licenses & Permits Total	4,131,413	3,170,000	3,767,810	3,470,000	9.46%
Rents, Royalties and Contributions						
	GF-GG-Rev-City Hall Rental	375	-	-	-	-
	ED-Rev-VCS 1207 Rental	21,375	17,000	21,465	17,000	0.00%
	PARD - Rentals-Ball fields	141,143	136,000	136,000	136,000	0.00%
	PARD - Rentals-Park Pavilions	35,849	45,000	45,000	45,000	0.00%
	PARD - Rentals-WPC Amphitheater	5,858	15,000	15,000	15,000	0.00%
	GF-Prk-Rev- Lincoln Ctr Rental	19,838	30,000	30,000	30,000	0.00%
	GF-Pk-Myr Ctr-Rentals	1,024	1,000	1,000	1,000	0.00%
	GF-Prk-Rev-REM Ctr Rental	-	5,000	5,000	5,000	0.00%
	FD-PK-Rev-SWCtr-Rentals	4,202	4,000	5,776	4,000	0.00%
	GF-Prk-Rev- SW Ctr Rental	3,700	30,000	30,000	30,000	0.00%
	GF-Prk-Rev- Lick Creek Rental	2,759	6,000	6,000	6,000	0.00%
	GF-Pk-Rev-PARD-Rentals-Aqua	24,765	30,000	30,000	30,000	0.00%
	GF-ND-Rev-Lease Revenue	382,410	387,410	387,410	-	-100.00%
	Rents, Royalties & Contributions Total	643,299	706,410	712,651	319,000	-54.84%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
Contributions						
	GG-Rev-Contr/Donate-Misc	-	-	14	-	-
	GF-PD-Rev-Contr/Donate-Misc	-	-	300	-	-
	GF-PD-Rev-Contrib/Sponsor	500	-	1,500	-	-
	GF-Pk-Rev-PARD-Cont/Donate-Mis	13,502	14,000	14,000	14,000	0.00%
	Linc Ctr-Contrib/Sponsor	-	-	-	-	-
	Contributions Total	14,002	14,000	15,814	14,000	0.00%
Other Revenue						
	GF-GG-Rev-Restitution	-	5,000	5,000	5,000	0.00%
	Gen Gov't - Misc Operating Revenues	9,266	3,000	10,000	10,000	233.33%
	GF-ED-Rev-Sls-Other-Goods/Serv	10,724	3,000	10,779	10,000	233.33%
	Fiscal - Other Fees-Credit Card Conven	71,086	77,000	77,000	77,000	0.00%
	Police - Other CSISD Reimbursement	4,571	6,000	4,000	6,000	0.00%
	PD - Restitution	5,728	9,000	2,269	9,000	0.00%
	PD - Misc Operating Revenues	301,459	290,300	512,000	300,000	3.34%
	Fire - Restitution	8,066	-	-	-	-
	Fire - Misc Operating Revenues	1,800	1,000	1,000	1,000	0.00%
	P&D - Misc Operating Revenues	55	-	-	-	-
	PARD-Sls-Goods/Svcs	17	-	85	-	-
	PARD - Misc Operating Revenues	166,670	30,000	30,000	30,000	0.00%
	Other Revenue Total	579,442	424,300	652,133	448,000	5.59%
Nongovernmental Grants						
	GF-FD-Grants-Non Govt	33,754	-	4,623	5,000	100.00%
	GF-P&D-Rev-Grants-Non Govt	-	-	-	-	-
	Nongovernmental Grants Total	33,754	-	4,623	5,000	100.00%
Intergovernmental						
	GF-PD-Rev-Intergov-Reimb Trng	21,072	21,000	21,256	21,000	0.00%
	PD - Grants-Federal	416,778	250,000	120,800	-	-100.00%
	PD - Grants-State	657,279	300,000	340,915	393,500	31.17%
	PD - Other Intergovtal-Reimb Costs	314,594	11,000	2,760	11,000	0.00%
	Fire - Intergov. Reimbursed Training	943	1,000	2,040	1,000	0.00%
	Fire - Task Force Reimbursement	285,876	101,000	101,000	101,000	0.00%
	Fire - Grants-Federal	1,333,321	2,215,000	1,350,000	1,390,500	-37.22%
	Fire - Grants-State	10,565	169,000	-	-	-100.00%
	Fire - Other Intergovtal-Reimb Costs	1,573,537	1,273,000	1,450,000	1,650,000	29.62%
	P&D - Grants-State	-	-	-	-	-
	PARD - Intergov-Reimb	583	-	-	-	-
	Intergovernmental Total	4,614,549	4,341,000	3,388,771	3,568,000	-17.81%
Utility Transfer						
	Utility Transfer-Electric	10,010,945	10,111,000	10,111,000	10,263,000	1.50%
	Utility Transfer-Solid Waste	1,461,000	1,564,000	1,564,000	1,587,460	1.50%
	Utility Transfer-Wastewater	2,250,000	2,412,000	2,412,000	2,449,000	1.53%
	Utility Transfer-Water	2,300,000	2,325,000	2,325,000	2,500,000	7.53%
	Utility Transfer Total	16,021,945	16,412,000	16,412,000	16,799,460	2.36%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

						% Change in Budget from FY26 to FY27
Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	
Misc Non-Operating						
	Gen Gov't - Cash Over/Short	3,611	-	25,279	-	-
	Gen Gov't - Fiber Lease Income	6,090	5,000	-	5,000	0.00%
	Gen Gov't - Sale of Scrap Metal	34,718	30,000	14,793	30,000	0.00%
	Gen Gov't - Misc Nonoperating Rev	239,540	200,000	250,000	210,000	5.00%
	Gen Gov't - Econ Dev. Cash Over/Short	2	-	-	-	-
	Gen Gov't - Econ Dev. Misc Nonop	636,435	2,000	-	2,000	0.00%
	Fiscal - Collection Service Fees	221	1,000	235	1,000	0.00%
	GF-PD-Rev-Misc Nonop Rev	-	-	-	-	-
	Fire - Reimbursed Expenses	10,540	15,000	3,984	15,000	0.00%
	Fire - Misc Nonop Rev	-	-	337	-	-
	P&D - Cash Over/Short	(60)	-	(78)	-	-
	PW - Reimbursed Expenses	-	-	-	-	-
	PARD Athletics Cash Over/Short	(152)	-	-	-	-
	PARD Aquatics Cash Over/Short	13	-	-	-	-
	PARD - Reimbursed Expenses	-	-	-	-	-
Misc Non-Operating Total		930,957	253,000	294,550	263,000	3.95%
Gain (loss) on sale of assets						
	Non-Dept - Proceeds from Sale of Property	3,187,065	-	385	-	-
Gain (loss) on sale of assets Total		3,187,065	-	385	-	-
Transfers In						
	Transfer In-Community Dev Fd	15,693	-	-	-	-
	Transfer In-Hotel Tax Fd	135,742	-	-	-	-
	Transfer In-RE Meyer Fd	13	-	-	-	-
	Transfer In-NG Parking Fd	400,000	450,000	450,000	450,000	0.00%
	Transfer In-Drainage Fd	-	-	-	-	-
Transfers In Total		551,448	450,000	450,000	450,000	0.00%
Transfer In - Replacement						
	Transfer In-Fleet Repl Fd	5,013,606	9,790,390	9,790,390	4,323,000	-55.84%
	Transfer In-IT Repl Fund	803,876	1,574,851	1,574,851	1,004,000	-36.25%
	Transfer In-Equip Replace Fd	-	50,000	50,000	50,000	0.00%
Transfers In Replacements Total		5,817,482	11,415,241	11,415,241	5,377,000	-52.90%
Shared Services - Transfers In						
	Shared Services Hotel Tax Fd	574,907	666,601	666,601	662,160	-0.67%
	Shared Services Electric Fd	2,253,362	2,505,127	2,505,127	2,378,555	-5.05%
	Shared Services Water Fd	1,738,542	1,957,178	1,957,178	1,899,062	-2.97%
	Shared Services Wastewater Fd	1,146,255	1,289,924	1,289,924	1,207,820	-6.37%
	Shared Services Solid Waste Fd	1,354,333	1,485,431	1,485,431	1,495,856	0.70%
	Shared Services NG Parking Fd	165,477	221,241	221,241	260,117	17.57%
	Shared Services Gen Gov CIP Fd	123,395	230,780	230,780	241,999	4.86%
	Shared Services Parks CIP Fd	173,547	301,985	301,985	174,584	-42.19%
	Shared Services Streets CIP Fd	461,794	419,346	419,346	463,828	10.61%
	Shared Services Elec CIP Fd	190,349	155,457	155,457	187,264	20.46%
	Shared Services Water CIP Fd	302,757	418,929	418,929	543,196	29.66%
	Shared Services WW CIP Fd	381,139	296,141	296,141	369,816	24.88%
	Shared Services Drainage Fd	598,983	817,566	817,566	826,033	1.04%
	Shared Services Rdway Mnt Fd	324,900	354,603	354,603	337,893	-4.71%
Shared Services Transfers In Total		9,789,740	11,120,309	11,120,309	11,048,183	-0.65%
General Fund Total		146,509,653	152,889,602	155,025,481	152,962,348	0.05%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
DEBT SERVICE FUND REVENUES						
	Tax - Current Ad Valorem	29,520,817	31,236,996	31,236,996	31,958,097	2.31%
	Tax - Delinquent Ad Valorem	(385,769)	-	-	-	-
	Tax - Penal/Interest Ad Valorem	121,146	-	-	-	-
	Tax - Refunds Ad Valorem	-	-	(700,000)	(500,000)	0.00%
	Investment Income	463,083	260,000	260,000	181,000	0.00%
	Misc Non-Operating Revenue	-	-	-	-	-
	* Memorial Cemetery Fund	472,455	472,350	472,350	475,334	0.63%
Debt Service Fund Total		30,191,733	31,969,346	31,269,346	32,114,431	0.45%
<i>* Transfers in from other funds</i>						
HOTEL TAX FUND REVENUES						
	Hotel/Motel Tax Revenue	8,570,787	8,700,000	8,709,790	8,874,000	2.00%
	Investment Income	799,226	660,000	660,000	660,000	0.00%
	Tax-Penalty/Interest-Hotel Tax	-	-	-	-	-
	Misc Non-Operating Revenue	-	-	-	-	-
	Transfer In-Fleet Repl Fd	-	-	-	80,000	100.00%
Hotel Tax Fund Total		9,370,013	9,360,000	9,369,790	9,614,000	2.71%
DRAINAGE FUND REVENUES						
	Investment Income	236,440	120,000	168,000	140,000	16.67%
	Sales - Residential Non-Tax	2,215,026	2,265,000	2,255,230	3,050,000	34.66%
	Sales - Residential Multifamily Non-Tax	1,102,657	1,127,500	1,125,770	1,190,000	5.54%
	Sales - Commercial Multifamily Non-Tax	2,031	2,100	2,000	2,000	-4.76%
	Sales - Commercial Non-Tax	807,137	825,400	783,700	820,000	-0.65%
	Other Fees-Taxable	30	-	-	-	-
	Forfeitures-Discounts-Penalty	51,062	51,000	51,000	52,000	1.96%
	Transfer In-Fleet Repl Fd	879,022	372,000	372,000	77,000	-79.30%
	Transfer In-IT Repl Fd	-	2,700	2,700	-	-100.00%
Drainage Fund Total		5,293,404	4,765,700	4,760,400	5,331,000	11.86%
ROADWAY MAINTENANCE FUND REVENUES						
	Sales - Residential/Non-Tax	2,866,018	2,992,000	2,939,000	3,239,000	8.26%
	Sales - Residential-Multi	228,837	223,300	71,400	-	-100.00%
	Sales - Residential Multifamily Non-Tax	2,542,794	2,641,800	2,604,000	2,764,000	4.63%
	Sales - Commercial Multifamily Non-Tax	3,874	4,000	4,000	4,000	0.00%
	Sales - Commercial/Tax	1,290,643	1,340,900	1,300,000	-	-100.00%
	Sales - Commercial/Non-Tax	-	-	-	1,381,000	100.00%
	Investment Income	18,453	12,000	22,400	7,000	-41.67%
	Forfeiture/Discounts/Penalties	79,274	50,500	75,200	79,000	56.44%
	Other	(194)	-	-	-	-
Roadway Maintenance Fund Total		7,029,699	7,264,500	7,016,000	7,474,000	2.88%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
ELECTRIC FUND REVENUES						
	Investment Income	2,107,615	1,424,000	1,500,000	1,676,000	17.70%
	Sales - Residential/Taxable*	38,700,343	37,546,000	-	-	-100.00%
	Sales - Residential/Non-Tax*	679,299	659,000	39,000,000	39,390,000	5877.24%
	Sales - Commercial/Taxable	30,795,660	29,877,000	31,000,000	31,310,000	4.80%
	Sales - Commercial/Non-Tax	14,992,016	14,545,000	14,000,000	14,140,000	-2.78%
	Sales - Residential Multifamily/Non-Tax	26,956,690	26,153,000	26,500,000	26,765,000	2.34%
	Sales - Commercial Multifamily/Tax	1,864,330	1,809,000	1,600,000	1,616,000	-10.67%
	Sales - Commercial Multifamily/Non-Tax	423,906	411,000	500,000	505,000	22.87%
	Sales-Res/Comm Power Chrg Adj	17,792,709	15,382,521	6,396,700	6,749,000	-56.13%
	Sales-Pwr Chrg Adj-Non-Tax	-	-	7,516,860	7,930,000	100.00%
	Sales - Security Lights	128,352	100,000	125,000	125,000	25.00%
	Forfeiture/Penalties	1,408,495	1,100,000	1,250,000	1,250,000	13.64%
	Other Fees - Pole Contact and Use	283,037	400,000	300,000	300,000	-25.00%
	Transfer In-Streets CIP Fd	(1,001)	-	-	-	-
	Transfer In-Fleet Repl Fd	1,347,494	2,141,606	2,141,606	265,000	-87.63%
	Transfer In-IT Repl Fd	-	35,794	35,794	-	-100.00%
	Sales - Other	19,283	15,000	20,000	20,000	33.33%
	Misc Operating Revenue	(65,396)	-	(16,107)	-	-
	Misc Operating Revenue	7,121,242	6,000,000	6,151,821	6,500,000	8.33%
	Other Fees - Connect Fees	325,773	350,000	300,000	350,000	0.00%
	EL454 Misc Non-Operating Revenue	1,021	-	-	-	-
	EL456 Misc Non-Operating Revenue	-	-	546	-	-
	Cash Over/Short	10,587	-	232	-	-
	Collection Service Fees	12,294	10,000	10,000	10,000	0.00%
	Reimbursed Expenses	1,603,567	1,200,000	1,500,000	1,500,000	25.00%
	Sale of Scrap Metal	39,386	20,000	25,000	20,000	0.00%
	Other Non-Operating Street Lights Xfr	520,000	525,000	525,000	530,000	0.95%
	G&A Tr In-Water Fd	1,086,822	1,163,130	1,163,130	1,170,904	0.67%
	G&A Tr In-WW Fd	577,655	618,881	618,881	614,663	-0.68%
	Sale of Property	(360,665)	-	(16,725)	-	-
Electric Fund Total		148,370,515	141,485,932	142,147,738	142,736,567	0.88%

* Residential revenues were reclassified in FY25-FY26.

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

						% Change in Budget from FY26 to FY27
Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	
WATER FUND REVENUES						
	Investment Income	655,309	405,500	455,145	225,000	-44.51%
	Sales - Residential/Non-Tax	10,344,281	10,468,000	11,924,601	12,105,000	15.64%
	Sales - Residential Multifamily	-	-	-	-	-
	Sales - Residential Multifamily/Non-Tax	3,721,904	3,766,000	2,089,636	2,125,000	-43.57%
	Sales - Commercial Multifamily/Non-Tax	2,359,517	2,388,000	4,245,962	4,305,000	80.28%
	Sales - Commercial/Non-Tax	7,346,473	7,434,000	5,550,000	5,635,000	-24.20%
	Sales-Commercial-Effluent	410,063	415,000	362,664	400,000	-3.61%
	Sales - Commercial-Industrial	1,032,249	1,045,000	1,072,091	1,050,000	0.48%
	Sales-Water Taps	405,522	300,000	400,000	400,000	33.33%
	Forfeiture/Penalties	225,465	150,000	226,218	200,000	33.33%
	Transfer In-Fleet Repl Fd	413,953	350,000	350,000	340,000	-2.86%
	Transfer In-IT Repl Fd	-	56,283	56,283	-	-100.00%
	Other Fees-Fire Flow	8,800	-	5,000	-	-
	Other Fees - Connect Fees	168,417	150,000	155,000	165,000	10.00%
	Other Fees-Misc Operating Rev	(25,973)	-	(46,119)	-	-
	Grants-Federal	1,895,743	-	-	-	-
	Collection Service Fees	6	-	-	-	-
	Reimbursed Expenses	-	-	12,109	-	-
	Insurance Reimbursement	266	-	8,075	-	-
	Sale of Scrap Metal	18,694	10,000	15,000	15,000	50.00%
	Misc Non-Operating Revenue	32,500	27,000	27,000	30,000	11.11%
	Transfer In - Water Impact Fee Fund	600,000	1,250,000	1,250,000	1,300,000	4.00%
	Sale of Property	(41,468)	-	(10,223)	-	-
	Transfer In - Property Casualty Fund	-	-	-	-	-
Water Fund Total		29,571,723	28,214,783	28,148,442	28,295,000	0.28%
WASTEWATER FUND REVENUES						
	Investment Income	1,123,182	1,000,000	723,438	300,000	-70.00%
	Sales - Residential/Non-Tax	9,402,259	9,505,000	9,778,349	9,950,000	4.68%
	Sales - Residential Multifamily	-	-	-	-	-
	Sales - Residential Multifamily/Non-Tax	8,997,350	9,096,000	8,907,376	9,050,000	-0.51%
	Sales - Commercial Multifamily/Non-Tax	266,862	270,000	282,874	300,000	11.11%
	Sales - Commercial/Non-Tax	4,968,410	5,022,000	5,365,883	5,450,000	8.52%
	Sales-Sewer Taps	276,150	125,000	250,000	200,000	60.00%
	Forfeiture/Penalties	274,639	205,000	275,000	250,000	21.95%
	Transfer In-Fleet Repl Fd	720,109	1,591,602	1,591,602	460,000	-71.10%
	Transfer In-IT Repl Fd	-	-	-	-	-
	Misc Operating Rev	393,185	-	(790)	-	-
	Federal Grant	2,751,360	-	-	-	-
	Sale of Scrap Metal	-	-	-	-	-
	Transfer In - Wastewater Impact Fee Fund	2,500,000	2,750,000	2,750,000	2,350,000	-14.55%
	Sale of Property	(506)	-	-	-	-
Wastewater Fund Total		31,673,001	29,564,602	29,923,732	28,310,000	-4.24%

APPENDIX D

REVENUE HISTORY AND BUDGET ESTIMATES

Type	Account Description	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget	% Change in Budget from FY26 to FY27
SOLID WASTE FUND REVENUES						
	Investment Income	164,892	142,000	179,600	250,000	76.06%
	Sales - Residential/Taxable	6,704,086	7,227,200	7,415,400	7,955,000	10.07%
	Sales - Residential/Non-Tax	(233)	2,200	2,300	2,000	-9.09%
	Sales - Residential Multifamily	-	-	-	-	-
	Sales - Residential Multifamily/Taxable	3,092,563	3,048,900	3,109,315	3,370,000	10.53%
	Sales - Residential Multifamily/Non-Tax	24,315	24,400	25,140	26,000	6.56%
	Sales - Commercial Multifamily/Taxable	617,492	566,800	581,820	631,000	11.33%
	Sales - Commercial Multifamily/Non-Tax	5,379	4,400	4,525	5,000	13.64%
	Sales - Commercial/Taxable	4,151,830	4,274,700	4,381,800	4,713,000	10.25%
	Sales - Commercial/Non-Tax	736,508	740,400	769,945	813,000	9.81%
	Forfeiture/Penalties	159,354	147,000	154,385	160,000	8.84%
	Rent-Rolloff Ctr-Tx	1,438	9,000	-	-	-100.00%
	Rent-Rolloff Ctr-Nt	3,056	7,000	-	-	-100.00%
	Transfer In-Fleet Repl Fd	1,125,786	1,570,535	1,570,535	2,200,000	40.08%
	Invest Income-BVSWMA	330,675	331,550	331,550	331,675	0.04%
	Sales - State Surcharge	16	1,000	-	1,000	0.00%
	Other Fees-Taxable	59,397	50,000	60,000	64,000	28.00%
	Other Fees-Nontaxable	13,522	7,000	12,340	13,000	85.71%
	Misc Operating Revenue	3,009	-	-	-	-
	Collection Svc Fees	4,733	4,000	5,200	5,000	25.00%
	Sale of Scrap Metal	6,114	-	6,130	-	-
	Misc Nonop Rev	(93)	-	11,550	-	-
	Sale of Property	-	-	-	-	-
Solid Waste Fund Total		17,203,839	18,158,085	18,621,535	20,539,675	13.12%
Funds Revenue Total		425,213,580	423,672,550	426,282,464	427,377,021	

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.

[Click or scan the code below to see the most recent fee ordinance](#)



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.

APPENDIX E

BUDGET CHARTER

Proceedings on Adoption of Budget

Section 52. After such further hearing, the City Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the published notice, or to a lesser amount; but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures.

Vote Required for Adoption

Section 53. The budget shall be adopted by the favorable vote of a majority of the members of the entire City Council.

Date of Final Adoption; Failure to Adopt

Section 54. The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the City Council take no final action on or prior to such day, the budget as submitted by the City Manager shall be deemed to have been finally adopted.

Effective Date of Budget; Certification; Copies Made Available

Section 55. Upon final adoption, the budget shall be filed with the City Secretary and such other officials as may be designated by state law. The final budget shall be printed, or otherwise reproduced, and a reasonable number of copies shall be made available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

Budget Establishes Appropriations

Section 56. From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

Budget Establishes Amount to be Raised by Property Tax

Section 57. From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year.

Contingent Appropriation

Section 58. Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three (3) percent of the total budget expenditure, to be used in case of unforeseen items of expenditures. Such contingent appropriation shall be under the control of, and distributed by, the City Manager, after approval by the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported. The City Charter as amended Nov 6, 2018 Page 14 proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriation, the spending of which shall be charged to the departments or activities for which the appropriations are made.

Estimated Expenditures Shall Not Exceed Estimated Resources

Section 59. The total estimated expenditures of the general fund and debt fund shall not exceed the total estimated resources of each fund. The City Council may by ordinance amend the budget during a fiscal year if one of the following conditions exists:

APPENDIX E

BUDGET CHARTER

1. If during the fiscal year the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the City Council, by ordinance, may make supplemental appropriations for the year up to the amount of such excess. Before approval, the Council shall hold a public hearing on the proposed budget amendment. A notice of the time and place of a public hearing on the supplemental appropriation shall be published in the official newspaper of the City of College Station. The notice shall be placed in the newspaper at least five (5) business days before the date of the hearing.
2. To meet a public emergency affecting life, health and property of the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any such notes made during a fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.
3. If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to meet the amounts appropriated, the City Manager shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce one or more appropriations.

Lapse of Appropriation

Section 60. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered.

Appendix F

FISCAL AND BUDGETARY

POLICY STATEMENTS – UPDATED SUMMER 2026

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's accounting and reporting practices conform to generally accepted accounting principles (GAAP) in the United States of America as applicable to state and local governments. These principles include those prescribed by the Government Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) in its publication State and Local Governments-Audit and Accounting Guide, and where applicable, the Financial Accounting Standards Board (FASB). In the event of any conflict between this manual and GAAP, GAAP shall prevail.

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 City budgets salary and benefit expenses at 97% of actual costs to account for anticipated vacancies and turnover that may occur during the fiscal year. 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. Personnel costs shall be included at 97% of anticipated actuals to account for turnover and/or vacancies.
- 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. SHARED SERVICES CHARGES.

Shared services (previously referred to as general & administrative, or 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 effectively operate as one department, budgetary control shall be at the combined total of both.
5. Depending on operational circumstances and needs, the City Manager, at their discretion, may approve overhires (additional full time equivalent positions) for certain departments. In order for departments to retain these positions as recurring additions to their approved personnel total, overhires must be included on a Budget Amendment in the fiscal year the overhire is approved.

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. Supplemental appropriations generally fall under the following categories:
 - a. Budget Amendment items are those that increase expenditure appropriations and the overall net

expenditure budget.

- b. Internal Service Fund items are those that increase expenditure appropriations in funds with existing resources; Internal Service Funds are not included in the net expenditure budget, therefore there is no impact.
- c. Interfund Transfers do not change overall appropriations; these items require Council approval as they move resources between funds.

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*. Funding for third party agencies or organizations, either via the Outside Agency process or a via a Sponsorship are detailed in the Outside Funding section 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. Funds are held for future planned replacement purchases. Due to the replacement schedule, funds may be held for multiple years before being expended.

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*. Due to the useful service life of various IT assets and length of time needed to procure replacements, funds may accumulate in the IT Replacement Fund. The balance will be held for future replacements.

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*. Due to the useful service life of vehicles and length of time needed to procure replacements, funds may accumulate in the Fleet Replacement Fund. The balance will be held for future replacements.

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*. Due to the useful service life of various equipment and length of time needed to procure replacements, funds may accumulate in the Equipment Replacement Fund. The balance will be held for future replacements.

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 Council shall appoint an officer of the City to be the City Internal Auditor, who may be removed from office by the Council. The City Internal Auditor shall carry out the audit functions and shall perform such other duties assigned by the City Council. The City Internal Auditor shall have the power to appoint an assistant or assistants, if they deem necessary, subject to the approval of and at such compensation as may be fixed by the City Council; and such assistant or assistants may be removed from office by the City Internal Auditor.

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 \$10,000 and a useful life of more than three years. A Right to Use (RTU) asset is considered an asset which has a value of at least \$25,000 and a useful life of greater than 12 months. 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 25% of the annual budgeted General Fund expenses. This percentage is the equivalent of approximately 90 days expenditures. An additional amount of up to 3.0% should be maintained contingencies. Cash and investments alone should be equivalent to 60 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 maintained based on industry norms and generally accepted standards. Such reserve will be used for no other purposes than for financing losses under the insurance program. The reserve held in the insurance funds should be equivalent to 3 to 4 months of budgeted expenses.

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. Replacement funds shall retain a working capital reserve balance sufficient to replace a portion of the relevant assets in any given fiscal year. The reserve is held for future replacements and is intended to cover at least 80% of the replacement cost.

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 are intended to be used within 36 months of receipt. Balances will be used to generate interest income, up to arbitrage limits, 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 September 2025)

Date incorporated:	October, 1938
Date first charter adopted:	January, 1952
Date present charter adopted:	November, 2021
Date of last charter amendment:	November, 2021
Form of government:	Council-Manager

Elections:

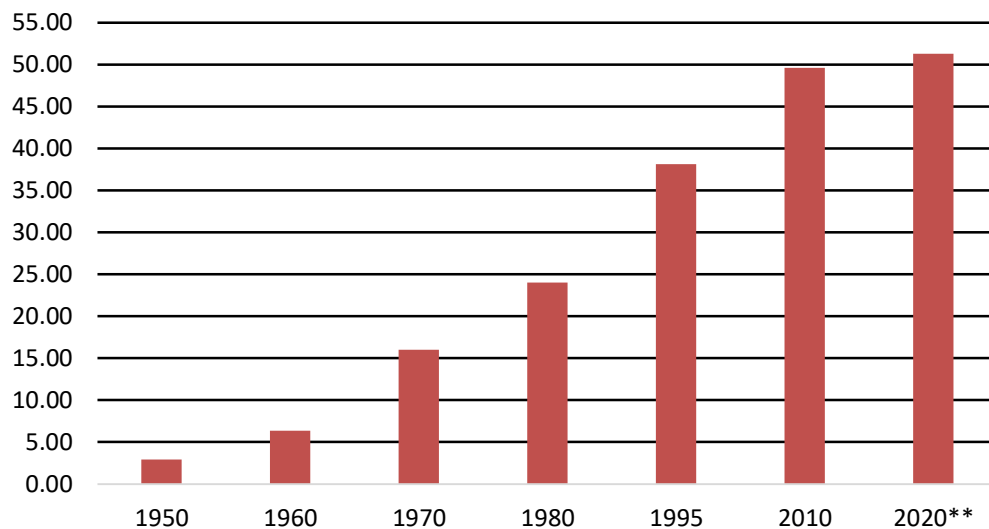
Total registered voters* (November 2024):	61,793
Registered voters voting in last municipal election (November 2024):	39,442
% of registered voters voting in last municipal election (November 2024):	63.83%

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

Miles of streets

Centerline Miles (CoCS, TxDOT, TAMU, Private & County)	622.33
Centerline Miles maintained by City	374.74

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

City of College Station Population Estimate

2026*	134,003
2025	132,175
2024	129,714
2023	127,299
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

* Source: City of College Station, Department of Planning and Development Services, as of Aug. 2026

All other values estimates through September of that year or official Census totals.

Sex and Age

Male	50.7%
Female	49.3%

Under 5 years	3.4%
5 to 9 years	3.7%
10 to 14 years	3.5%
15 to 19 years	17.7%
20 to 24 years	26.0%
25 to 34 years	12.6%
35 to 44 years	9.7%
45 to 54 years	7.9%
55 to 59 years	2.8%
60 to 64 years	3.3%
65 to 74 years	5.3%
75 to 84 years	2.8%
85 years and older	1.3%
Median Age	23.3

Race

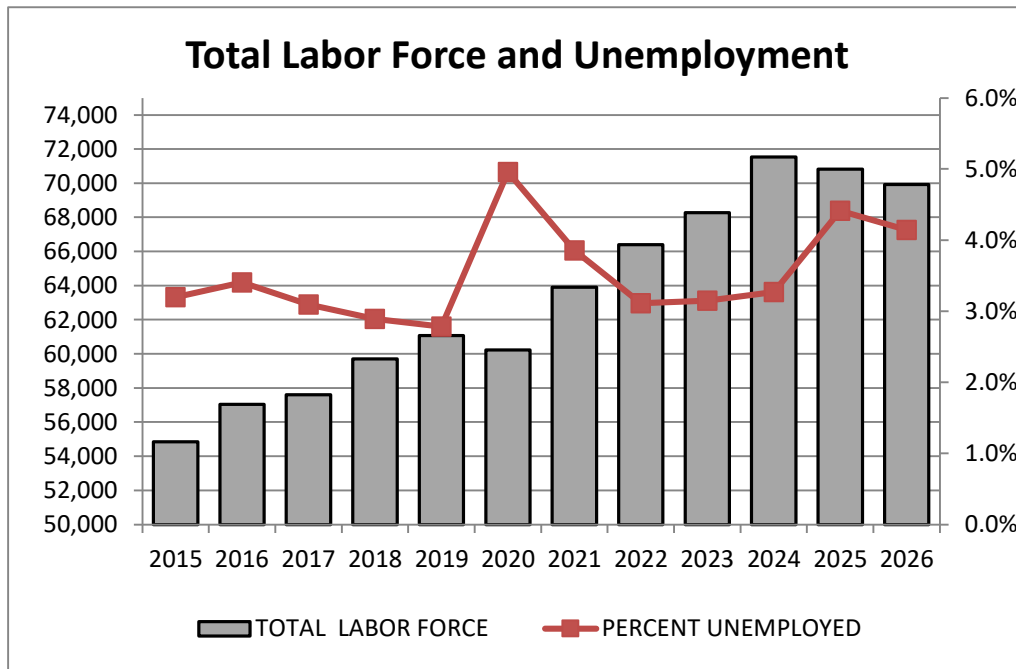
White	61.3%
Black or African American	4.8%
Hispanic or Latino	19.1%
American Indian and Alaska Native	0.1%
Asian	9.7%
Native Hawaiian and Other Pacific I	0.0%
Some other race	0.7%
Two or more races	4.3%

Source: U.S. Census Bureau, 2024 American Community Survey 1-Year Estimate

Appendix G-3

Primary Labor Force for College Station 2015 - 2026

YEAR	TOTAL LABOR FORCE	NUMBER EMPLOYED	NUMBER UNEMPLOYED	PERCENT UNEMPLOYED
2015	54,842	53,088	1,754	3.2%
2016	57,042	55,100	1,942	3.4%
2017	57,603	55,820	1,783	3.1%
2018	59,711	57,985	1,726	2.9%
2019	61,075	59,375	1,700	2.8%
2020	60,226	57,240	2,986	5.0%
2021	63,908	61,446	2,462	3.9%
2022	66,405	64,339	2,066	3.1%
2023	68,270	66,120	2,150	3.1%
2024	71,542	69,202	2,340	3.3%
2025	70,823	67,697	3,126	4.4%
2026	69,916	67,019	2,897	4.1%



Source: Texas Workforce Commission

* Data reflects labor force, employment, and unemployment through August 2026.

Appendix G-4

Economic Characteristics

Civilian Labor Force Occupations for College Station

Civilian employed population 16 years and over:

Management, professional, and related occupations	59.6%
Service occupations	17.7%
Sales and office occupations	13.5%
Construction, extraction, maintenance and repair occupations	4.4%
Production, transportation, and material moving occupations	4.8%

Income and Benefits for College Station (in 2022 Inflation-Adjusted Dollars)

Total Households

Less than \$10,000	13.4%
\$10,000 to \$14,999	4.5%
\$15,000 to \$24,999	9.9%
\$25,000 to \$34,999	9.7%
\$35,000 to \$49,999	12.2%
\$50,000 to \$74,999	11.3%
\$75,000 to \$99,999	9.6%
\$100,000 to \$149,999	13.5%
\$150,000 to \$199,999	4.0%
\$200,000 or more	11.9%
Median household income (dollars)	\$50,523
Mean household income (dollars)	\$82,861

Families

Less than \$10,000	1.8%
\$10,000 to \$14,999	1.8%
\$15,000 to \$24,999	5.9%
\$25,000 to \$34,999	4.8%
\$35,000 to \$49,999	7.7%
\$50,000 to \$74,999	10.9%
\$75,000 to \$99,999	13.4%
\$100,000 to \$149,999	22.4%
\$150,000 to \$199,999	7.6%
\$200,000 or more	23.6%
Median family income (dollars)	\$109,766
Mean family income (dollars)	\$131,948

Non-family Households

Median nonfamily income (dollars)	\$30,092
Mean nonfamily income (dollars)	\$39,718

Mean travel time to work (minutes)	18.8
------------------------------------	------

Households: All people who occupy a housing unit.

Families: Householder and one or more related persons by birth, marriage, or adoption.

Non-Family: Households that consist of people living alone or with non-relatives.

Source: U.S. Census Bureau, 2024 American Community Survey 1-Year Estimate

Appendix G-5

Texas A&M University Enrollment

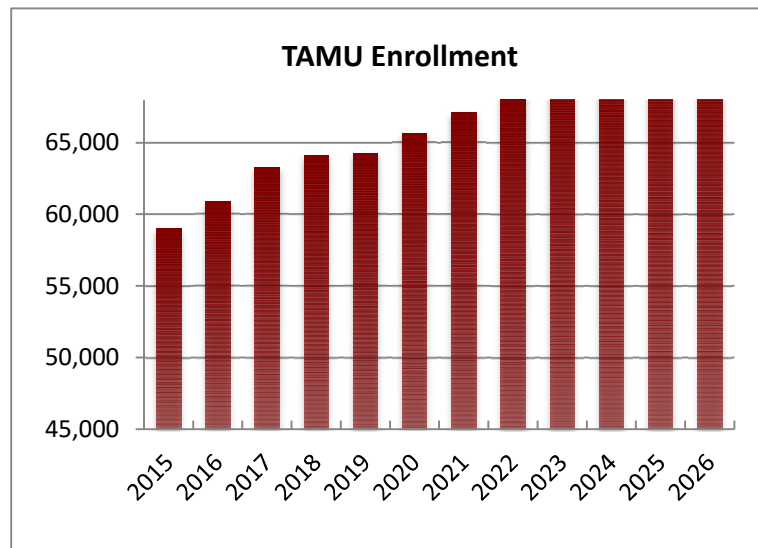


Established in 1876, Texas A&M University became the first public higher education institution in Texas.

The College Station campus posted a Fall 2026 enrollment of 74,407; 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
2015	58,993
2016	60,898
2017	63,287
2018	64,126
2019	64,300
2020	65,684
2021	67,133
2022	68,461
2023	71,127
2024	72,560
2025	74,406
2026	74,407



Source: Texas A&M University DARS Enrollment Profile database. As of September Fall 2026.

In Fall 2026, Texas A&M University enrolled 81,354 students across several locations including Bryan-College Station, Galveston, Houston and Qatar. Of the total enrollment, 74,407 students are located in and around College Station.

Appendix G-6

City of College Station Principal Property Taxpayers

		2025 Taxable	Percent of
		Assessed Valuation	Total Assessed Valuation
College Station - Top 10 Taxpayers			
FUJIFILM DIOSYNTH BIOTECH TX LLC	Pharmaceutical Manufacturing	\$316,267,189	1.88%
COLLEGE STATION PROPERTIES II KP6 LLC	Apartment/ Student Living	\$117,000,000	0.69%
SO COLLEGE STATION APARTMENTS LP	Apartment/ Student Living	114,000,000	0.68%
COLLEGE STATION PROPERTIES KP6 LLC	Apartment/ Student Living	113,000,000	0.67%
SHP-THE CALLAWAY HOUSE LP	Apartment/ Student Living	97,417,926	0.58%
THE STANDARD AT COLLEGE STATION LLC	Apartment/ Student Living	92,600,000	0.55%
ASPIRE A&M II LLC	Apartment/ Student Living	90,847,747	0.54%
CLPF COTTAGES LP	Apartment/ Student Living	80,016,312	0.47%
SZ NORTHPOINT APARTMENTS LP	Apartment/ Student Living	74,413,500	0.44%
WEINBERG ISRAEL	Apartment/ Student Living	73,636,986	0.44%
		\$1,169,199,660	6.94%
Top 5 Commercial Taxpayers *			
	Type of Business	Assessed Valuation	Valuation
CENTURY SQUARE COMMERCIAL VENTURE LLC	Mix-Use Retail, Office, Living	\$51,123,072	0.30%
BRIXMOR HOLDINGS 1 SPE LLC	Commercial Retail	48,826,753	0.29%
H-E-B;H E BUTT STORE PROP CO # 1	Grocery Store	45,005,393	0.27%
DEALER COMPUTER SERVICES INC	Automotive Retailing Computer Software	42,681,428	0.25%
JONES COMPANY	General	39,890,554	0.24%
		\$227,527,200	1.35%
Top 5 Industrial Taxpayers *			
	Type of Business	Assessed Valuation	Valuation
FUJIFILM DIOSYNTH BIOTECH TX LLC	Pharmaceutical Manufacturing	\$316,267,189	1.88%
LAWSON PROPERTIES II LLC	Property Management Company	5,506,636	0.03%
METRO FIBERNET LLC	Fiber Optic Internet Service	4,705,202	0.03%
SIANTAR INVESTMENTS I LP	Property Management Company	2,825,000	0.02%
FERA HQ ASSET HOLDINGS	Animal Health Diagnostics & Biologicals	2,674,924	0.02%
		\$331,978,951	1.97%

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.

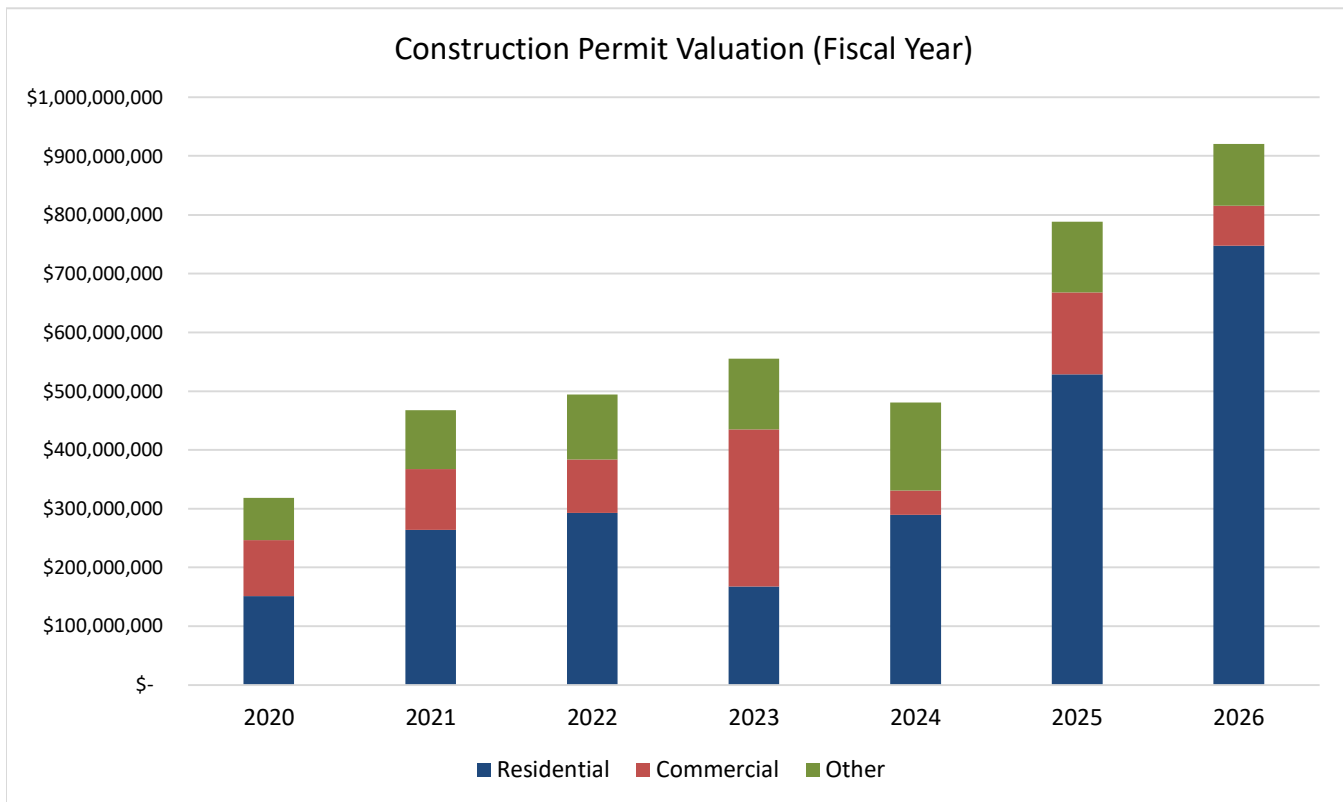
Appendix G-7

City of College Station Construction Permits

	Residential Construction		Commercial Construction		Other Construction*		Total	
Year	Permits	Est. cost	Permits	Est. cost	Permits	Est. cost	Permits	Est. cost
2020	450	\$151,628,182	88	\$ 94,770,625	5,539	\$ 72,250,434	6,077	\$ 318,649,241
2021	679	\$264,032,324	70	\$103,655,771	7,232	\$ 99,886,990	7,981	\$ 467,575,085
2022	703	\$292,403,023	72	\$ 91,275,353	7,252	\$110,913,171	8,027	\$ 494,591,547
2023	495	\$167,345,964	40	\$267,273,307	6,020	\$120,650,212	6,555	\$ 555,269,483
2024	595	\$289,501,364	35	\$ 41,075,822	5,509	\$149,961,934	6,139	\$ 480,539,120
2025	799	\$528,414,140	52	\$139,454,650	6,041	\$120,125,352	6,892	\$ 787,994,142
2026	695	\$747,561,570	60	\$ 67,985,942	5,262	\$104,882,989	6,017	\$ 920,430,501

Due to revised reporting methodology, the data presented here differs from prior year Budget documents.

*Other Construction includes all new pools, remodels/renovations, new roofs, demolitions, slab only and other improvements.



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

Appendix G-8

Parks System Inventory

PARK NAME	TYPE	STATUS	PARK ZONE	ACREAGE	PARKING SPACES	PARK ZONE	PLAY UNITS	EXERCISE STATION	PAVED TRAIL	UNPAVED TRAIL	OPEN SPACE	PAVILION	PICNIC UNIT	POND	RESTROOM	SHELTER	SOCCER FIELD	SOFTBALL FIELD	BASEBALL FIELD	BASKETBALL COURT	SWIMMING POOL	TENNIS COURT	VOLLEYBALL COURT	PICKLEBALL COURT
Anderson	Community	Developed	6	8.9582	33	1	1	No	Yes	No	Yes	No	Yes	No	Yes	No	No	No	No	Yes	No	No	No	Yes
Art & Myra Bright	Neighborhood	Developed	4	69.7517	0	2	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Barracks II	Neighborhood	Developed	15	8.3903	6	1	0	Yes	Yes	No	No	No	Yes	No	No	Yes	No	No	No	Yes	No	No	Yes	No
Bee Creek	Community	Developed		44.6	263	1	4	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	No
Billie Madeley	Neighborhood	Developed	2	5.068	2	2	0	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Brian Bachmann	Community	Developed		42.44	566	3	1	No	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
Bridgewood	Neighborhood	Developed	13	1.35	0	3	0	No	Yes	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Brison	Neighborhood	Developed		8.08	12	1	0	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Brothers Pond	Neighborhood	Developed	5	16.2781	0	1	2	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	Yes	No	No	No	No
Carter's Crossing	Neighborhood	Developed	4	8.5362	0	2	0	No	Yes	No	No	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Castle Rock	Neighborhood	Developed	10	76.6967	0	3	3	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Castlegate	Neighborhood	Developed	13	8.2641	0	3	2	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	Yes	No	Yes	No	No
College Station Cemetery	Cemetery	Developed	6	19.4209	0	1	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Cove of Nantucket	Neighborhood	Developed	12	3.3242	0	3	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Creek View	Neighborhood	Developed	10	6.9438	0	3	1	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Crescent Pointe	Neighborhood	Developed	4	5.0734	0	2	0	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Cy Miller	Neighborhood	Developed	3	2.7581	0	2	0	No	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No
Eastgate	Neighborhood	Developed	2	2.28	0	2	0	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No
Edelweiss	Neighborhood	Developed	5	10.8923	11	3	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	Yes	No
Edelweiss Gartens	Neighborhood	Developed	10	14.0983	0	3	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
Emerald Forest	Neighborhood	Developed	8	4.8426	0	2	1	No	Yes	No	No	No	Yes	No	No	No	No	No	Yes	No	No	No	No	No
Etonbury	Neighborhood	Developed	13	1.1256	0	3	0	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
First Down	Neighborhood	Developed	16	0.9734	0	1	0	No	Yes	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No
Gabbard	Neighborhood	Developed	6	10.7274	0	1	2	No	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No
George K Fitch	Neighborhood	Developed	5	11.1171	0	1	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
Greens Prairie Reserve	Greenway	Undeveloped	12	7.3753	0	3	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Headlake	Greenway	Undeveloped	8	11.9389	0	2	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Huntington Trail	Greenway	Undeveloped	9	18.0846	0	4	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Jack & Dorothy Miller	Neighborhood	Developed	5	9.9593	0	1	4	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
John Crompton	Community	Developed	7	14.4817	47	1	1	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	No	No	No	No
Lemontree	Neighborhood	Developed	6	17.2956	38	1	1	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	No	No	No	No
Lick Creek	Regional	Developed	11	523.455	64	4	0	No	Yes	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No	No
Lions	Neighborhood	Developed	2	1.4197	8	2	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	Yes	No	No	No	No	No
Longmire	Neighborhood	Developed	5	3.242	0	1	0	No	Yes	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Luther Jones	Neighborhood	Developed	6	1.5577	0	1	0	No	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No	No	No
MD Wheeler Ph2	Greenway	Undeveloped	9	2.6938	0	4	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Memorial Cemetery	Cemetery	Developed	16	56.5838	23	1	0	No	No	No	No	No	No	Yes	No	Yes	No	No	No	No	No	No	No	No
Merry Oaks	Neighborhood	Developed	2	4.4971	0	2	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	Yes	No	No	No	No	No
Midtown Reserve	Linear	Developed	9	10.6498	0	4	2	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No
Northgate	Neighborhood	Developed	1	1.8669	0	1	0	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Oaks	Community	Developed	2	7.9394	0	2	1	No	Yes	No	Yes	Yes	Yes	No	Yes	No	No	No	No	Yes	No	No	Yes	No
Parkway	Neighborhood	Developed	2	2.3436	0	2	2	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No	No
Pebble Creek	Neighborhood	Developed	11	10.7391	0	4	5	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
Phillips	Neighborhood	Developed	13	3.9739	0	3	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Reatta Meadows	Neighborhood	Developed	10	3.0011	0	3	4	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Richard Carter	Neighborhood	Developed	2	7.3054	0	2	0	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Sandstone	Neighborhood	Developed	8	15.6502	48	2	1	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	Yes	No	No	No	No	No
Smith Tract	Neighborhood	Undeveloped	4	78.4822	0	2	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Sonoma	Neighborhood	Undeveloped	10	6.7903	0	3	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Southern Oaks	Neighborhood	Developed	10	14.8928	0	3	2	No	Yes	Yes	Yes	No	Yes	No	No	Yes	No	No	Yes	No	No	No	No	No
Southland	Neighborhood	Undeveloped	6	1.4539	0	1	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Southwest	Neighborhood	Developed	6	8.4997	0	1	0	Yes	Yes	No	No	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No
Steeplechase	Community	Developed	5	11.6147	0	1	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	No	No	No
Stephen C Beachy Central	Regional	Developed	3	106.7143	328	2	19	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	No
Summit Crossing	Neighborhood	Developed	4	9.1855	0	2	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Texas Independence Park	Regional	Undeveloped	9	69.123	0	4	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Thomas	Community	Developed	2	11.1989	19	2	5	Yes	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	Yes	No	Yes	No	No
University	Neighborhood	Developed	2	21.0378	40	2	2	No	Yes	No	Yes	No	Yes	Yes	No	Yes	No	No	No	No	No	No	No	No
Veterans Park & Athletic Comp.	Regional	Developed	4	148.7535	1419	2	13	No	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No	No	No
W A Tarrow	Neighborhood	Developed	6	23.9439	315	1	6	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	Yes	No	No	No	No	No
Wallace Lake	Neighborhood	Developed	13	1.8374	20	3	0	Yes	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No
Westside	Community	Undeveloped		102.2512	0	1	0	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Wildwood	Greenway	Undeveloped	11	30.2272	0	4	0	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Windwood	Neighborhood	Developed	4	1.4331	0	2	2	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No
Wolf Pen Creek	Community	Developed	3	63.7386	177	2	3	No	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No
Woodcreek	Neighborhood	Developed	8	6.5738	0	2	1	No	Yes	No	Yes	No	Yes	No	No	No	No	No	Yes	No	No	Yes	No	No
Woodland Hills	Neighborhood	Developed	9	125.5583	0	4	3	No	Yes	No	Yes	No	Yes	No	No	Yes	No	No	No	No	No	No	No	No

Total (Neighborhood)	46	659.11
Total (Community)	9	307.22
Total (Regional)	4	848.05
Total (Greenways)	5	70.32
Total (Linear)	1	10.65
Total (Cemetery)	2	76.00
Total (Developed)	57	
Total (Undeveloped)	10	
Grand Total	67	1971.35

Appendix G-9

City of College Station Fund/Dept Relationship Matrix*

	General Gov't Dept	Fiscal Services Dept	Police Dept	Fire Dept	Planning & Dev Svcs	Public Works 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			
Debt Service Fund		X										
Non-Major Governmental Funds												
Economic Development Fund	X	X										
Efficiency Time Payment Fund		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										
Local Youth Diversion Admin 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				
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.

** 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.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						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 563,622

*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
						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	973,188					

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
						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	715,613					

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
						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	113,850					

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.

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						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	1,878,816					

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)

PAYMENT DATE	PRINCIPAL AMOUNT	INTEREST RATE	INTEREST AMOUNT	TOTAL DUE ON PAYMENT DATE	TOTAL DUE EACH YEAR	PRINCIPAL AMOUNT OUTSTANDING
						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	276,925					

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
						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	857,250					

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
						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	272,803					

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
						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	2,198,350					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS

G.O.B. SERIES 2024

PRINCIPAL - \$28,235,000*

AGGREGATE TRUE INTEREST COST (TIC): 3.236%

Parks Projects (7yr): \$2,950,000; Parks Projects (20yr): \$10,250,000; Refunding of 2014 CO: \$17,089,108

*Due to the premium and discount received on this debt issue, \$28,235,000 in bonds were issued. Total proceeds received were \$30,526,249. A premium of \$2,291,249 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
						24,170,000
2-15-27	2,115,000	4.000%	542,850	2,657,850		
8-15-27			500,550	500,550	3,158,400	22,055,000
2-15-28	2,210,000	4.000%	500,550	2,710,550		
8-15-28			456,350	456,350	3,166,900	19,845,000
2-15-29	2,300,000	4.000%	456,350	2,756,350		
8-15-29			410,350	410,350	3,166,700	17,545,000
2-15-30	2,400,000	4.000%	410,350	2,810,350		
8-15-30			362,350	362,350	3,172,700	15,145,000
2-15-31	2,505,000	5.000%	362,350	2,867,350		
8-15-31			299,725	299,725	3,167,075	12,640,000
2-15-32	2,150,000	5.000%	299,725	2,449,725		
8-15-32			245,975	245,975	2,695,700	10,490,000
2-15-33	2,255,000	5.000%	245,975	2,500,975		
8-15-33			189,600	189,600	2,690,575	8,235,000
2-15-34	2,375,000	5.000%	189,600	2,564,600		
8-15-34			130,225	130,225	2,694,825	5,860,000
2-15-35	470,000	5.000%	130,225	600,225		
8-15-35			118,475	118,475	718,700	5,390,000
2-15-36	495,000	5.000%	118,475	613,475		
8-15-36			106,100	106,100	719,575	4,895,000
2-15-37	520,000	5.000%	106,100	626,100		
8-15-37			93,100	93,100	719,200	4,375,000
2-15-38	545,000	5.000%	93,100	638,100		
8-15-38			79,475	79,475	717,575	3,830,000
2-15-39	575,000	5.000%	79,475	654,475		
8-15-39			65,100	65,100	719,575	3,255,000
2-15-40	600,000	4.000%	65,100	665,100		
8-15-40			53,100	53,100	718,200	2,655,000
2-15-41	625,000	4.000%	53,100	678,100		
8-15-41			40,600	40,600	718,700	2,030,000
2-15-42	650,000	4.000%	40,600	690,600		
8-15-42			27,600	27,600	718,200	1,380,000
2-15-43	675,000	4.000%	27,600	702,600		
8-15-43			14,100	14,100	716,700	705,000
2-15-44	705,000	4.000%	14,100	719,100		
8-15-44						
Interest	6,928,400					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS G.O.B. SERIES 2025 PRINCIPAL - \$16,285,000* TRUE INTEREST COST (TIC): 4.181%

General Government Projects: \$13,500,000; Parks Projects: \$3,550,000

*Due to the premium and discount received on this debt issue, \$16,285,000 in bonds were issued. Total proceeds received were \$17,236,268. A premium of \$951,268 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
						15,485,000
2-15-27	780,000	5.000%	382,075	1,162,075		
8-15-27			362,575	362,575	1,524,650	14,705,000
2-15-28	820,000	5.000%	362,575	1,182,575		
8-15-28			342,075	342,075	1,524,650	13,885,000
2-15-29	865,000	5.000%	342,075	1,207,075		
8-15-29			320,450	320,450	1,527,525	13,020,000
2-15-30	900,000	5.000%	320,450	1,220,450		
8-15-30			297,950	297,950	1,518,400	12,120,000
2-15-31	950,000	5.000%	297,950	1,247,950		
8-15-31			274,200	274,200	1,522,150	11,170,000
2-15-32	1,000,000	5.000%	274,200	1,274,200		
8-15-32			249,200	249,200	1,523,400	10,170,000
2-15-33	570,000	5.000%	249,200	819,200		
8-15-33			234,950	234,950	1,054,150	9,600,000
2-15-34	600,000	5.000%	234,950	834,950		
8-15-34			219,950	219,950	1,054,900	9,000,000
2-15-35	630,000	5.000%	219,950	849,950		
8-15-35			204,200	204,200	1,054,150	8,370,000
2-15-36	665,000	5.000%	204,200	869,200		
8-15-36			187,575	187,575	1,056,775	7,705,000
2-15-37	695,000	5.000%	187,575	882,575		
8-15-37			170,200	170,200	1,052,775	7,010,000
2-15-38	730,000	5.000%	170,200	900,200		
8-15-38			151,950	151,950	1,052,150	6,280,000
2-15-39	765,000	5.000%	151,950	916,950		
8-15-39			132,825	132,825	1,049,775	5,515,000
2-15-40	810,000	5.000%	132,825	942,825		
8-15-40			112,575	112,575	1,055,400	4,705,000
2-15-41	850,000	5.000%	112,575	962,575		
8-15-41			91,325	91,325	1,053,900	3,855,000
2-15-42	895,000	5.000%	91,325	986,325		
8-15-42			68,950	68,950	1,055,275	2,960,000
2-15-43	940,000	5.000%	68,950	1,008,950		
8-15-43			45,450	45,450	1,054,400	2,020,000
2-15-44	985,000	4.500%	45,450	1,030,450		
8-15-44			23,288	23,288	1,053,738	1,035,000
2-15-45	1,035,000	4.500%	23,288	1,058,288		
8-15-45						
Interest	7,361,450					

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
						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	707,022					

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
						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	3,033,375					

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
						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	1,867,091					

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
						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	7,059,010					

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
						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	5,331,541					

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
						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	11,893,200					

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
						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	2,918,047					

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
						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	9,219,779					

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
						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	26,022,500					

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
						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	9,206,725					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2024 PRINCIPAL - \$40,850,000* TRUE INTEREST COST (TIC): 3.538%

Street Projects: \$5,500,000; General Government Projects: \$13,600,000; Parks Projects: \$7,700,000; Electric Projects: \$10,000,000; Water Projects: \$2,000,000; Wastewater Projects: \$4,500,000

*Due to the premium and discount received on this debt issue, \$40,850,000 in bonds were issued. Total proceeds received were \$43,802,123. A premium of \$2,952,123 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
						32,635,000
2-15-27	2,280,000	5.000%	762,600	3,042,600		
8-15-27			705,600	705,600	3,748,200	30,355,000
2-15-28	2,410,000	5.000%	705,600	3,115,600		
8-15-28			645,350	645,350	3,760,950	27,945,000
2-15-29	2,535,000	5.000%	645,350	3,180,350		
8-15-29			581,975	581,975	3,762,325	25,410,000
2-15-30	2,665,000	5.000%	581,975	3,246,975		
8-15-30			515,350	515,350	3,762,325	22,745,000
2-15-31	2,795,000	5.000%	515,350	3,310,350		
8-15-31			445,475	445,475	3,755,825	19,950,000
2-15-32	1,135,000	5.000%	445,475	1,580,475		
8-15-32			417,100	417,100	1,997,575	18,815,000
2-15-33	1,195,000	5.000%	417,100	1,612,100		
8-15-33			387,225	387,225	1,999,325	17,620,000
2-15-34	1,260,000	5.000%	387,225	1,647,225		
8-15-34			355,725	355,725	2,002,950	16,360,000
2-15-35	1,320,000	5.000%	355,725	1,675,725		
8-15-35			322,725	322,725	1,998,450	15,040,000
2-15-36	1,390,000	5.000%	322,725	1,712,725		
8-15-36			287,975	287,975	2,000,700	13,650,000
2-15-37	1,460,000	5.000%	287,975	1,747,975		
8-15-37			251,475	251,475	1,999,450	12,190,000
2-15-38	1,535,000	5.000%	251,475	1,786,475		
8-15-38			213,100	213,100	1,999,575	10,655,000
2-15-39	1,610,000	4.000%	213,100	1,823,100		
8-15-39			180,900	180,900	2,004,000	9,045,000
2-15-40	1,670,000	4.000%	180,900	1,850,900		
8-15-40			147,500	147,500	1,998,400	7,375,000
2-15-41	1,735,000	4.000%	147,500	1,882,500		
8-15-41			112,800	112,800	1,995,300	5,640,000
2-15-42	1,805,000	4.000%	112,800	1,917,800		
8-15-42			76,700	76,700	1,994,500	3,835,000
2-15-43	1,880,000	4.000%	76,700	1,956,700		
8-15-43			39,100	39,100	1,995,800	1,955,000
2-15-44	1,955,000	4.000%	39,100	1,994,100		
8-15-44						
Interest	12,134,750					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2025 PRINCIPAL - \$16,560,000* TRUE INTEREST COST (TIC): 4.163%

General Government Projects: \$4,000,000; Water Projects: \$5,000,000; Wastewater Projects: \$8,250,000

*Due to the premium and discount received on this debt issue, \$16,560,000 in bonds were issued. Total proceeds received were \$17,598,503. A premium of \$1,038,503 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
						15,660,000
2-15-27	885,000	5.000%	383,622	1,268,622		
8-15-27			361,497	361,497	1,630,119	14,775,000
2-15-28	935,000	5.000%	361,497	1,296,497		
8-15-28			338,122	338,122	1,634,619	13,840,000
2-15-29	975,000	5.000%	338,122	1,313,122		
8-15-29			313,747	313,747	1,626,869	12,865,000
2-15-30	1,030,000	5.000%	313,747	1,343,747		
8-15-30			287,997	287,997	1,631,744	11,835,000
2-15-31	1,085,000	5.000%	287,997	1,372,997		
8-15-31			260,872	260,872	1,633,869	10,750,000
2-15-32	1,140,000	5.000%	260,872	1,400,872		
8-15-32			232,372	232,372	1,633,244	9,610,000
2-15-33	540,000	5.000%	232,372	772,372		
8-15-33			218,872	218,872	991,244	9,070,000
2-15-34	570,000	5.000%	218,872	788,872		
8-15-34			204,622	204,622	993,494	8,500,000
2-15-35	595,000	5.000%	204,622	799,622		
8-15-35			189,747	189,747	989,369	7,905,000
2-15-36	625,000	5.000%	189,747	814,747		
8-15-36			174,122	174,122	988,869	7,280,000
2-15-37	660,000	5.000%	174,122	834,122		
8-15-37			157,622	157,622	991,744	6,620,000
2-15-38	690,000	5.000%	157,622	847,622		
8-15-38			140,372	140,372	987,994	5,930,000
2-15-39	730,000	5.000%	140,372	870,372		
8-15-39			122,122	122,122	992,494	5,200,000
2-15-40	770,000	5.000%	122,122	892,122		
8-15-40			102,872	102,872	994,994	4,430,000
2-15-41	805,000	5.000%	102,872	907,872		
8-15-41			82,747	82,747	990,619	3,625,000
2-15-42	845,000	4.500%	82,747	927,747		
8-15-42			63,734	63,734	991,481	2,780,000
2-15-43	885,000	4.500%	63,734	948,734		
8-15-43			43,822	43,822	992,556	1,895,000
2-15-44	925,000	4.625%	43,822	968,822		
8-15-44			22,431	22,431	991,253	970,000
2-15-45	970,000	4.625%	22,431	992,431		
8-15-45						
Interest	7,019,003					

APPENDIX H

DEBT SERVICE SCHEDULE OF REQUIREMENTS CERTIFICATES OF OBLIGATION, SERIES 2026 PRINCIPAL - \$37,250,000* TRUE INTEREST COST (TIC): 4.277%

Water Projects: \$37,250,000

*Due to the premium and discount received on this debt issue, \$35,690,000 in bonds were issued. Total proceeds received were \$37,699,148. A premium of \$2,009,148 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
						35,690,000
2-15-27	1,150,000	5.000%	787,005	1,937,005		
8-15-27			845,700	845,700	2,782,705	34,540,000
2-15-28	1,120,000	5.000%	845,700	1,965,700		
8-15-28			817,700	817,700	2,783,400	33,420,000
2-15-29	1,175,000	5.000%	817,700	1,992,700		
8-15-29			788,325	788,325	2,781,025	32,245,000
2-15-30	1,235,000	5.000%	788,325	2,023,325		
8-15-30			757,450	757,450	2,780,775	31,010,000
2-15-31	1,300,000	5.000%	757,450	2,057,450		
8-15-31			724,950	724,950	2,782,400	29,710,000
2-15-32	1,365,000	5.000%	724,950	2,089,950		
8-15-32			690,825	690,825	2,780,775	28,345,000
2-15-33	1,435,000	5.000%	690,825	2,125,825		
8-15-33			654,950	654,950	2,780,775	26,910,000
2-15-34	1,510,000	5.000%	654,950	2,164,950		
8-15-34			617,200	617,200	2,782,150	25,400,000
2-15-35	1,585,000	5.000%	617,200	2,202,200		
8-15-35			577,575	577,575	2,779,775	23,815,000
2-15-36	1,670,000	5.000%	577,575	2,247,575		
8-15-36			535,825	535,825	2,783,400	22,145,000
2-15-37	1,755,000	5.000%	535,825	2,290,825		
8-15-37			491,950	491,950	2,782,775	20,390,000
2-15-38	1,845,000	5.000%	491,950	2,336,950		
8-15-38			445,825	445,825	2,782,775	18,545,000
2-15-39	1,940,000	5.000%	445,825	2,385,825		
8-15-39			397,325	397,325	2,783,150	16,605,000
2-15-40	2,040,000	5.000%	397,325	2,437,325		
8-15-40			346,325	346,325	2,783,650	14,565,000
2-15-41	2,145,000	5.000%	346,325	2,491,325		
8-15-41			292,700	292,700	2,784,025	12,420,000
2-15-42	2,250,000	5.000%	292,700	2,542,700		
8-15-42			236,450	236,450	2,779,150	10,170,000
2-15-43	2,370,000	5.000%	236,450	2,606,450		
8-15-43			177,200	177,200	2,783,650	7,800,000
2-15-44	2,485,000	4.500%	177,200	2,662,200		
8-15-44			121,288	121,288	2,783,488	5,315,000
2-15-45	2,595,000	4.500%	121,288	2,716,288		
8-15-45			62,900	62,900	2,779,188	2,720,000
2-15-46	2,720,000	4.625%	62,900	2,782,900		
8-15-46						
Interest	19,951,930					

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

These transfers from other sources reimburse expenses incurred by the General Fund. This category includes a Northgate Fund transfer and various replacement purchases.

Shared Services Transfers In

The City recovers the cost of shared services (previously known as the G&A transfer) provided by General Fund employees and departments from other funds. 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

The main Transfers Out to other City funds include street light expenses, future replacements, and to cover economic development agreements via the Economic Development subfund. There is a planned transfer to the IT Replacement Fund for future software replacements and a transfer to the Economic Development subfund to fund current and expected economic development agreements.

Capital Transfers Out

These transfers move General Fund resources to capital project funds to pay for projects. The budgeted FY26 transfer to Parks CIP will not happen due to a change in project scope.

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

This category includes consulting firm expenses that assist in representing Council interests on behalf of and for the benefit of citizens.

Capital Outlay

This category captures the direct purchase costs of replacement items, including computer hardware, vehicles, and equipment. The City offsets these expenses with resources from various Replacement funds, resulting in a net zero impact to the General Fund.

Other/Contingency

Other miscellaneous costs not detailed above include replacement laptops for multiple departments that do not meet the City's capitalization threshold. FY26 budgeted costs also include a payment to the Texas Department of Transportation for State Highway 6 improvements and landscaping. Contingency covers potential events not specifically accounted for in the departmental budgets.

APPENDIX I

GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget
TRANSFERS IN				
Transfer In-Community Dev Fd	\$ (15,693)	\$ -	\$ -	\$ -
Transfer In-Hotel Tax Fd	(135,742)	-	-	-
Transfer In-RE Meyer	(13)	-	-	-
Transfer In-Northgate Parking	(400,000)	(450,000)	(450,000)	(450,000)
TOTAL	(551,448)	(450,000)	(450,000)	(450,000)
TRANSFER IN - REPLACEMENTS				
Transfer In-Fleet Replacement	(5,013,606)	(9,790,390)	(9,790,390)	(4,323,000)
Transfer In-IT Replacement	(803,876)	(1,574,851)	(1,474,851)	(1,004,000)
Transfer In-Equipment Replacement	-	(50,000)	(50,000)	(50,000)
TOTAL	(5,817,482)	(11,415,241)	(11,315,241)	(5,377,000)
SHARED SERVICES TRANSFERS IN				
Shared Services Transfer In-HOT Fd	(574,907)	(666,601)	(666,601)	(662,160)
Shared Services Transfer In-Electric Fd	(2,253,362)	(2,505,127)	(2,505,127)	(2,378,555)
Shared Services Transfer In-Water Fd	(1,738,542)	(1,957,178)	(1,957,178)	(1,899,062)
Shared Services Transfer In-Wastewater Fd	(1,146,255)	(1,289,924)	(1,289,924)	(1,207,820)
Shared Services Transfer In-Solid Waste Fd	(1,354,333)	(1,485,431)	(1,485,431)	(1,495,856)
Shared Services Transfer In-NG Parking Fd	(165,477)	(221,241)	(221,241)	(260,117)
Shared Services Transfer In-Gen Gov CIP Fd	(123,395)	(230,780)	(230,780)	(241,999)
Shared Services Transfer In-Parks CIP Fd	(173,547)	(301,985)	(301,985)	(174,584)
Shared Services Transfer In-Streets CIP Fd	(461,794)	(419,346)	(419,346)	(463,828)
Shared Services Transfer In-Elec CIP Fd	(190,349)	(155,457)	(155,457)	(187,264)
Shared Services Transfer In-Water CIP Fd	(302,757)	(418,929)	(418,929)	(543,196)
Shared Services Transfer In-WW CIP Fd	(381,139)	(296,141)	(296,141)	(369,816)
Shared Services Transfer In-Drainage Fd	(598,983)	(817,566)	(817,566)	(826,033)
Shared Services Transfer In-Roadway Maint. Fd	(324,900)	(354,603)	(354,603)	(337,893)
TOTAL	(9,789,740)	(11,120,309)	(11,120,309)	(11,048,183)
TRANSFERS OUT				
Transfer Out-Econ Dev Fd	-	-	-	1,400,000
Transfer Out - Electric - Street Lights	520,000	525,000	525,000	530,000
Transfer Out-IT Replacement	2,000,000	2,000,000	2,000,000	1,000,000
TOTAL	2,520,000	2,525,000	2,525,000	2,930,000
CAPITAL TRANSFERS				
Transfer Out-Parks CIP Fd	-	2,000,000	-	-
Transfer Out - Streets CIP	7,361,770	-	-	-
Transfer Out - Wastewater CIP	-	-	-	-
TOTAL	7,361,770	2,000,000	-	-
TOTAL TRANSFERS (SOURCES) USES	\$ (6,276,900)	\$ (18,460,550)	\$ (20,360,550)	\$ (13,945,183)

APPENDIX I

GENERAL FUND TRANSFERS AND OTHER (SOURCES) USES

	FY25 Actual	FY26 Revised Budget	FY26 Year-End Estimate	FY27 Approved Budget
PUBLIC AGENCY FUNDING				
Aggieland Humane Society	303,600	349,140	349,140	419,054
Amber Alert Network - Brazos Valley	5,000	5,000	5,000	5,000
Arts Center of Brazos Valley	35,000	60,000	35,000	35,000
Brazos Central Appraisal District	736,760	988,837	988,837	970,000
Brazos County Health District*	494,786	578,029	478,029	578,029
Greater Brazos Partnership	350,000	350,000	350,000	350,000
Bryan College Station Chamber of Commerce	25,000	25,000	25,000	35,000
Brazos Transit District**	-	744,800	744,800	400,800
TOTAL	1,950,146	3,100,806	2,975,806	2,792,883
* The FY26 Budget was approved at \$578,029 on a contingent basis. However the actual approved contract and funding amount for FY26 is \$478,029.				
** The FY26 Budget includes the previously approved FY25 amount that was paid out in FY26.				
CONSULTING SERVICES (to comply with Section 140.0045)				
Deep East TX COG	-	-	-	-
Legislative Consulting	36,000	15,000	15,000	56,000
Eight20 Consulting	-	-	-	-
Gulf Coast Strategic Highway Coalition	-	-	-	-
TOTAL	36,000	15,000	15,000	56,000
CAPITAL OUTLAY - REPLACEMENTS				
Replacement Purchases - Comp Hardware	103,554	853,850	753,850	50,000
Replacement Purchases - Vehicles	5,013,606	11,239,565	11,239,565	4,323,000
Replacement Purchases - Mobile Video Cameras	-	50,000	50,000	-
Capital Lease - SBITA	(124,273)	-	-	-
Capital-Miscellaneous	-	-	-	-
TOTAL	4,992,887	12,143,415	12,043,415	4,373,000
OTHER				
Replacement Purchases - IT Non-Capital	662,429	907,551	907,551	954,000
Replacement Purchases - Equipment Non-Capital	-	-	-	50,000
Other Op-Bad Debt Exp.	-	-	-	-
Nonoper Exp-Inventory Loss	(6,883)	-	-	-
Other Operating - Miscellaneous	6,836	600,000	600,000	-
Nonoper Exp-Miscellaneous	5,487	-	-	-
TOTAL	667,870	1,507,551	1,507,551	1,004,000
CONTINGENCY				
Contingency	-	400,000	400,000	500,000
TOTAL	-	400,000	400,000	500,000
TOTAL OTHER (SOURCES) USES	\$ 7,646,903	\$ 17,166,772	\$ 16,941,772	\$ 8,725,883

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.

There are four categories of Outside Agencies: Contract Partners, Department Budget Agencies, non-CDBG eligible Agencies, and CDBG eligible Agencies. Federal regulations allow for the City's annual Community Development Block Grant to be allocated to fund local public services. The City continues to support the allocation of the maximum allowable funds.

Contract Partners have been identified based on their economic impact and the community services provided to the City. The Contract Partner agencies are Greater Brazos Valley Partnership and Arts Center of the Brazos Valley. Department Budget Agencies are agencies whose work directly supports the goals of a City Department.

The approved FY27 funding is as follows:

AGENCY	FUND	USE OF FUNDS	FY26 Funding	FY27 Funding
LEGALLY REQUIRED				
Brazos County Central Appraisal District	General	operations & maintenance	988,837	970,000
GENERAL FUND				
Aggieland Humane Society	General	operations & maintenance	\$ 349,140	384,054
Aggieland Humane Society - 1X	General	operations & maintenance	-	35,000
Amber Alert Network Brazos Valley	General	operations & maintenance	5,000	5,000
Arts Center of the Brazos Valley	General	operations & maintenance	60,000	35,000
Brazos County Health District	General	operations & maintenance	478,029	578,029
Greater Brazos Valley Partnership	General	operations & maintenance	350,000	350,000
Bryan College Station Chamber of Commerce	General	Annual banquet, Outlook Conference	25,000	35,000
Brazos Transit District	General	operations & maintenance	744,800	400,800
General Fund Total			2,011,969	1,822,883
HOTEL TAX FUND				
Arts Center of the Brazos Valley	Hotel Tax	Affiliate Grant Funding/marketing	375,000	386,250
Arts Center of the Brazos Valley	Hotel Tax	operations & maintenance	79,033	81,404
Arts Center of the Brazos Valley	Hotel Tax	Arts tourism marketing	53,240	54,837
Arts Center of the Brazos Valley	Hotel Tax	Public Art support	76,133	78,417
Veterans Memorial	Hotel Tax	Advertising and marketing	30,000	30,000
Hotel Tax Fund Total			613,406	630,908
SOLID WASTE FUND				
Keep Brazos Beautiful	Solid Waste	General operations, community enhancement projects	49,230	50,230
Solid Waste Fund Total			49,230	50,230

APPENDIX J

FY27 OUTSIDE AGENCY FUNDING

	FY25 Actual Funding	FY26 Approved Funding	FY27 Approved Funding
GENERAL FUND			
Aggieland Humane Society	\$ 303,600	\$ 349,140	\$ 419,054
Amber Alert Network Brazos Valley	5,000	5,000	5,000
Arts Center of the Brazos Valley	35,000	60,000	35,000
Brazos Central Appraisal District	736,760	988,837	970,000
Brazos County Health District*	494,786	478,029	578,029
Greater Brazos Valley Partnership	350,000	350,000	350,000
Bryan College Station Chamber of Commerce	25,000	25,000	35,000
Brazos Transit District**	-	744,800	400,800
	<u>\$ 1,950,146</u>	<u>\$ 3,000,806</u>	<u>\$ 2,792,883</u>
* The FY26 Budget was approved at \$578,029 on a contingent basis. However the actual approved contract and funding amount for FY26 is \$478,029.			
** The FY26 Budget includes the previously approved FY25 amount that was paid out in FY26.			
HOTEL TAX FUND			
Arts Center - Affiliate Funding	\$ 375,000	\$ 375,000	\$ 386,250
Arts Center - Operations and Maintenance	79,033	79,033	81,404
Arts Center - Arts Tourism Marketing	44,000	53,240	54,837
Arts Center - Public Art Support	62,920	76,133	78,417
Veterans Memorial	30,000	30,000	30,000
	<u>\$ 590,953</u>	<u>\$ 613,406</u>	<u>\$ 630,908</u>
SOLID WASTE FUND			
Keep Brazos Beautiful	\$ 42,225	\$ 49,230	\$ 50,230
	<u>\$ 42,225</u>	<u>\$ 49,230</u>	<u>\$ 50,230</u>
COMMUNITY DEVELOPMENT FUND			
Big Brothers Big Sisters	\$ 39,576	\$ 40,000	\$ 35,000
Brazos County Health District	-	21,094	-
Brazos Maternal & Child Health Clinic	39,567	16,495	-
A Home Base for Transitioning Youth dba Unlimited Potential	29,546	28,495	25,000
The Salvation Army	-	25,000	25,000
United Way of the Brazos Valley	-	40,000	25,000
Catholic Charities Central Tx - BV Financial Stability Program	41,668	13,366	20,100
College Station PD Victim Services	-	-	30,000
Twin City Mission - Family Support Services LEAD Program	-	-	50,000
	<u>\$ 150,357</u>	<u>\$ 184,450</u>	<u>\$ 210,100</u>
TOTAL OUTSIDE AGENCY FUNDING	<u>\$ 2,733,680</u>	<u>\$ 3,847,892</u>	<u>\$ 3,684,121</u>

APPENDIX K - KEY PERFORMANCE INDICATORS

To View Live Department KPI Data Click Here

<https://www.cstx.gov/your-government/key-performance-indicators/>

Or Scan the QR Code Below:



APPENDIX L - RECREATION PROGRAM REVENUE AND FEE RECOVERY OVERVIEW

In FY24, City Council approved new service categories and a continuum model for the Parks and Recreation Department. This new framework establishes fees based on the level of public benefit provided—the greater the public benefit, the higher the City's subsidy for the program. These new service categories required realignment of corresponding cost centers to track program expenses and revenue. Over the past year, staff has worked to align these cost centers with actual data, refining the Department's cost-of-service calculations.

PARKS AND RECREATION SERVICE CATEGORIES

The College Station Parks and Recreation Department provides many services to the community. The following service categories represent the department's service menu and include service category definitions as well as example services.

Open Access: Parks, trails, park amenities and facilities to which the public has access and are not under the supervision or oversight of staff or volunteers. Activity is self-directed. *[Examples: parks, playgrounds, skate parks, trails, dog park, disc golf, splash pads]*

Community Events: Events and designed experiences open to anyone in the community regardless of age, ability/skill, or family composition. Tickets or preregistration is not typically required. *[Examples: Movies in the Park, Christmas in the Park, Starlight Music Series, Fall Fest, Keeping the Dream Alive MLK Ceremony, Easter Egg-Stravaganza, Nature Center Star Party]*

Drop-in Access: Activities to which the public has limited access and are under the supervision or oversight of staff. A reservation or registration is not typical but may be required. Activity is self-directed. *[Daily admission to Lincoln Recreation Center, Adamson Lagoon Pool, Cindy Hallaran Pool]*

Community Services: Classes, camps and programs designed to connect youth by providing resources to enhance quality of life to those in need. *[LRC Afterschool Programs, LRC Full Day Camp]*

Education, Enrichment and Inclusion: Classes, clinics, workshops, and other staff led and/or instructed activities designed to develop and/or enhance life skills, provide life-long-learning, and promote socialization for all populations. *[Junior Master Naturalist, school field trips, Whales Tales water safety, swim lessons, Challenger Bowling Program, Exploring History Luncheon]*

Senior Programs: Classes and programs designed for seniors to promote socialization through membership. *[Examples: Senior membership programs, water fitness membership]*

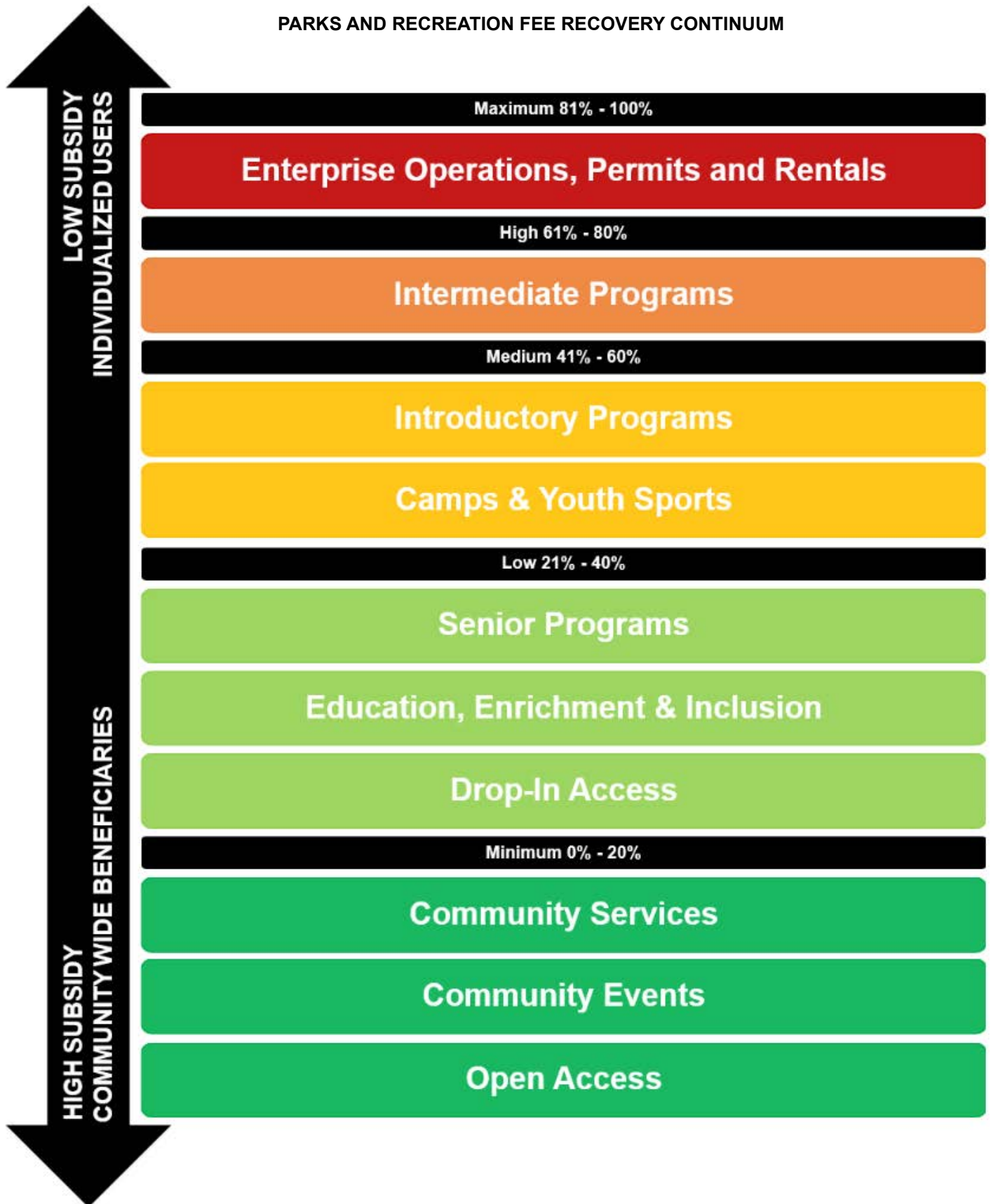
Camps and Youth Sports: Specialty themed camps and youth sport leagues designed to develop and promote socialization through physical activity aiming to express or improve physical fitness and mental well-being. *[Specialty camps, youth basketball and football, facility use agreements with tier one youth sport partners: College Station Little League, College Station Soccer Club, Brazos Valley Softball, etc.]*

Introductory Programs: Classes, clinics, workshops and other staff led and/or instructed activities in which the primary intent is to introduce a new skill and/or activity. *[Junior Beginner Tennis, Hunter Education, Fundamental Field Hockey, Beginner Karate, Introduction to Rugby, Fly Fishing, Birding 101]*

Intermediate Programs: Classes, clinics, workshops and other staff led and/or instructed activities in which the primary intent is to enhance a skill and/or activity. *[Adult Sport Leagues, Junior Intermediate Tennis, Round Robin Tennis League, High Performance Tennis Academy, Tsunami Swim Team, Master Swim, facility use agreements with tier two youth sport partners: Challenge, Calvary, Twelve, etc.]*

Enterprise Operations, Permits and Rentals: Services that are commercial in nature and whose operations align most with those offered by the private sector. Exclusive use of public spaces and facilities by an individual or group. *[Cemetery Operations, RV Permits, Boot Camp, Food, Vendors, Facility Rentals, Pavilion Rentals, Field Rentals]*

PARKS AND RECREATION FEE RECOVERY CONTINUUM



2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of College Station

979-764-3500

Taxing Unit Name

Phone (area code and number)

1101 Texas Ave., College Station, TX 77840

www.cstx.gov

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

<https://brazoscountytexas.gov/tax-rate-information>

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 14,458,598,825
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 1,734,626,431
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 12,723,972,394
4.	Prior year total adopted tax rate.	\$ 0.511872 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 1,355,170,202
	B. Prior year values resulting from final court decisions:.....	- \$ 1,249,634,808
	C. Prior year value loss. Subtract B from A. ⁴	\$ 105,535,394

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 1,597,331,276 B. Prior year disputed value: - \$ 159,733,128 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 1,437,598,148
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,543,133,542
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 14,267,105,936
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 34,325,668 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 176,311,101 C. Value loss. Add A and B. ⁷	\$ 210,636,769
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 210,636,769
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 198,237,928
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 13,858,231,239
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 70,936,405
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 1,004,792
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 71,941,197

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹²</p> <p>A. Certified values: \$ 15,327,442,286</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 221,657,985</p> <p>E. Total current year value. Add A and B, then subtract C and D. \$ 15,105,784,301</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹⁵</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. \$ 1,301,825,856</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 1,301,825,856</p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.¹⁸</p>	\$ 1,713,010,658
21.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9.²¹ Taxing units that are not affected, enter 0.</p>	\$ 0
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.²²</p>	\$ 14,694,599,499
23.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed.²³</p>	\$ 0
24.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year.²⁴</p>	\$ 503,186,955

¹² Tex. Tax Code §§26.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 503,186,955
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 14,191,412,544
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.506934 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ _____ /\$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.309204 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,267,105,936
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 44,114,462
32.	Adjusted prior year levy for calculating NNR M&O rate. <ol style="list-style-type: none"> M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + \$ 587,691 Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 689,689 Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -101,998 Add Line 31 to 32D. 	\$ 44,012,464
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,191,412,544
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.310134 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ <u>0</u> B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.310134 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 13,568,002</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.095607 /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ 0.405741 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.419941 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: <p>A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ 0.000000 /\$100</p> <p>- or -</p> <p>B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B).</p> <p>a. Enter the disaster relief cost \$ 0</p> <p>b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ 0.000000 /\$100</p> <p>c. Add Line D42(B)(b) to Line 42. \$ 0.000000 /\$100</p> <p>d. Enter the current year unused increment rate from Line 68 \$ 0.000000 /\$100</p> <p>e. Add Line D42(c) to Line D42(d). \$ 0.000000 /\$100</p> <p>The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵</p> <p>If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶</p> <p>Enter debt amount \$ 57,162,270</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 27,452,494</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 29,709,776</p>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 3,125
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 29,706,651
46.	Current year anticipated collection rate. <ul style="list-style-type: none"> A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 99.76 % B. Enter the prior year actual collection rate..... 99.77 % C. Enter the 2024 actual collection rate. 97.39 % D. Enter the 2023 actual collection rate. 99.76 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 99.76 % 	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 29,778,118
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,694,599,499
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.202646 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.622587 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §§26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 13,568,002
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,694,599,499
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.092333 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.506934 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.506934 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.622587 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.530254 /\$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,694,599,499
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.530254 /\$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(i)⁴² Tex. Tax Code §26.041(d)⁴³ Tex. Tax Code §26.04(c)⁴⁴ Tex. Tax Code §26.04(c)⁴⁵ Tex. Tax Code §26.045(d)⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.511872 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.007782 /\$100
	C. Subtract B from A.....	\$ 0.504090 /\$100
	D. Adopted Tax Rate.....	\$ 0.511872 /\$100
	E. Subtract D from C.....	\$ -0.007782 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 14,365,927,564
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.521442 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.521442 /\$100
	D. Adopted Tax Rate.....	\$ 0.513086 /\$100
	E. Subtract D from C.....	\$ 0.008356 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 13,380,538,330
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,118,077
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.513086 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.013383 /\$100
	C. Subtract B from A.....	\$ 0.499703 /\$100
	D. Adopted Tax Rate.....	\$ 0.513086 /\$100
	E. Subtract D from C.....	\$ -0.013383 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 12,598,228,790
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,118,077
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.007608 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.537862 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.000000 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.000000 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁵

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.511872 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 13,858,231,239
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,191,412,544
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.537862 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.506934 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27.000**Voter-approval tax rate.** \$ 0.537862 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69**De minimis rate.** \$ 0.000000 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

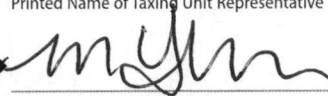
An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here** ➡ Melissa Leonard, PCAC

Printed Name of Taxing Unit Representative

**sign
here** ➡ 

Taxing Unit Representative

Date

7-30-26

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)

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 the City Council adopted an Event, Program, and Activity Sponsorship Policy. This policy describes the City's approach to sponsorships and defines 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 which the City participated in the past fiscal year (FY 2026). These include funding for events supporting local organizations. The city will participate in similar activities in FY 2027.

	Organization	Public Purpose	Total
FY26			
	Junction 505 Harvest Moon	Community Sponsorship	\$ 1,000
	Leadership Brazos Alumni Association Christmas Party	Community Sponsorship	\$ 500
	BV Museum of Natural History Tribute Dinner	Community Sponsorship	\$ 2,500
	CSISD 50 Men Who Can Cook	Community Sponsorship	\$ 500
	Reach Project Beacons of Light Awards Luncheon	Community Sponsorship	\$ 1,500
	Brazos Valley Symphony Orchestra Derby Days	Community Sponsorship	\$ 3,000
	Salvation Army Doing the Most Good Luncheon	Community Sponsorship	\$ 1,250
	Scotty's House Great American Steak Out	Community Sponsorship	\$ 2,000
	Operation Safe Shield	Community Sponsorship	\$ 2,000
	Brazos Valley Community Foundation Tribute Luncheon	Community Sponsorship	\$ 400
	College Station Noon Lions Club Honoring our Heroes Luncheon	Community Sponsorship	\$ 1,000
	Brazos Valley Food Bank Pantry to Plate Chef Challenge	Community Sponsorship	\$ 2,000
	Brazos Valley Cares Steak Your Support	Community Sponsorship	\$ 3,000
	Wreaths Across America Geens on the Green	Community Sponsorship	\$ 750
	Sexual Assault Resource Center (SARC) Celebrate for a Cause	Community Sponsorship	\$ 2,000
	United Way Campaign Kickoff Tailgate (In-Kind sponsorship)	Community Sponsorship	\$ -
	Chamber of Commerce Community Softball Classic	Marketing Sponsorship	\$ 500
	Brazos County A&M Club President's Leadership Dinner	Community Sponsorship	\$ 500
	Delta Zeta Sorority Lamba Xi Chapter 5K	Community Sponsorship	\$ 500
	Junior Leadership Brazos Class of 2026	Community Sponsorship	\$ 500
	Junior Achievement Brazos Valley Trivia Bowl	Community Sponsorship	\$ 500
	Delta Sigma Theta Brazos Valley Alumnae Jabberwock Scholarship Gala	Community Sponsorship	\$ 500
	Hispanic Forum of Bryan College Station	Community Sponsorship	\$ 1,500
	BCS Sister Cities FY26 Sponsorship	Community Sponsorship	\$ 5,000
	Texas 4-H Youth Development Green Clover Gala	Community Sponsorship	\$ 2,500
	Boys and Girls Club of the Brazos Valley Bright Futurers Awards Banquet	Community Sponsorship	\$ 1,000
	Brazos Valley Food Bank*	Community Sponsorship	\$ 25,000

*One-time payment requested by the Brazos Valley Food Bank to maintain Food Bank operations during a temporary cessation of federal funding in December 2025.

APPENDIX O- GLOSSARY OF TERMS

ADA: Americans with Disability Act	HUD: Housing & Urban Development
AMI: Advanced Metering Infrastructure	ILA: Interlocal Agreement
ARPA: American Rescue Plan Act	ISO: Insurance Services Organization
BCAD: Brazos Central Appraisal District	IT: Information Technology
BVSWMA: Brazos Valley Solid Waste Management Agency	KPI: Key Performance Indicator
CAD: Computer Aided Dispatch	LCWWTP: Lick Creek Wastewater Treatment Plant
CCWWTP: Carter Creek Wastewater Treatment Plant	NERC: North American Electric Reliability Corporation
CDBG: Community Development Block Grant	NNRR: No New Revenue Rate
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
ED: Economic Development	SCADA: Supervisory Control and Data Acquisition
EMS: Emergency Medical Services	SLA: Service Level Adjustment
ERP: Enterprise Resource Planning	SRO: School Resource Officer
FLSA: Fair Labor Standards Act	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
HOME: Home Investment Partnerships Program	VAR: Voter Approval Rate
	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 how 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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